

Illustrative ECOSS #4 (Indirect Uncoll.)

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

COMMONWEALTH EDISON COMPANY

**EMBEDDED COST OF SERVICE STUDY
Pro Forma Test-Year Ended December 2010**

November 8, 2011

Illustrative ECOSS #4 (Indirect Uncoll.)

Schedule 1a

FUNCTIONALIZATION

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. |
|----|-------------------------------------|--------------|-----------------|--------------|------------------|--------------|------------------------|-----------------------|------------------|--------------------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | A. INTANGIBLE PLANT | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Organization | 301 | 80,375 | | 80,375 | INTANG-ORG | 8,664 | 0 | 185 | 5,552 |
| 6 | Franchises and Consents | 302 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 7 | Miscellaneous Intangible Plant | 303 | 416,547,555 | | 416,547,555 | INTANG-OTHR | 83,609,009 | 3,768,922 | 126,547 | 3,803,006 |
| 8 | Subtotal - INTANGIBLE PLANT | 301-303 | 416,627,930 | | 416,627,930 | | 83,617,673 | 3,768,922 | 126,731 | 3,808,558 |
| 9 | | | | | | | | | | |
| 10 | B. TRANSMISSION PLANT | 350-359 | 2,960,400,859 | | 2,960,400,859 | TRANS&NON | 2,960,400,859 | 0 | 0 | 0 |
| 11 | | | | | | | | | | |
| 12 | C. DISTRIBUTION PLANT | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | Land and Land Rights | 360 | 65,483,560 | | 65,483,560 | D-LAND&EAS | 0 | 0 | 385,753 | 11,579,277 |
| 15 | Structures and Improvements | 361 | 397,803,882 | | 397,803,882 | D-STRUCT | 0 | 0 | 2,115,249 | 348,223,725 |
| 16 | Station Equipment | 362 | 2,181,123,305 | | 2,181,123,305 | D-STA EQ 362 | 0 | 0 | 59,587,763 | 1,503,933,939 |
| 17 | Poles, Towers and Fixtures | 364 | 1,349,873,710 | | 1,349,873,710 | D-POLES | 0 | 0 | 0 | 0 |
| 18 | Overhead Conductors and Devices | 365 | 1,791,499,154 | | 1,791,499,154 | D-OVERHEAD | 0 | 0 | 0 | 0 |
| 19 | Underground Conduit | 366 | 732,067,328 | | 732,067,328 | D-CONDUIT | 0 | 0 | 0 | 0 |
| 20 | Underground Conductors and Devices | 367 | 3,927,830,315 | | 3,927,830,315 | D-COND&DEV | 0 | 0 | 0 | 0 |
| 21 | Line Transformers | 368 | 1,084,582,166 | | 1,084,582,166 | D-TRANSF | 0 | 0 | 0 | 0 |
| 22 | Services | 369 | 1,010,729,908 | | 1,010,729,908 | D-SERVICES | 0 | 0 | 0 | 0 |
| 23 | Meters | 370 | 389,601,676 | (24,075,000) | 365,526,676 | D-METERS | 0 | 0 | 0 | 0 |
| 24 | Installations on Customer Premises | 371&372 | 47,088,452 | (2,630,000) | 44,458,452 | D-INST CUST | 0 | 0 | 0 | 0 |
| 25 | Street Lighting and Signals | 373 | 105,310,857 | | 105,310,857 | D-FIXT | 0 | 0 | 0 | 0 |
| 26 | Asset Retirement Costs-Dist. Plt. | 374 | 8,347,700 | (8,347,700) | - | NONE | 0 | 0 | 0 | 0 |
| 27 | Subtotal - DISTRIBUTION PLANT | 360-374 | 13,091,342,013 | -35,052,700 | 13,056,289,313 | | 0 | 0 | 62,088,765 | 1,863,736,941 |
| 28 | | | | | | | | | | |
| 29 | D. GENERAL PLANT | | | | | | | | | |
| 30 | | | | | | | | | | |
| 31 | Land and Land Rights | 389 | 8,631,709 | | 8,631,709 | GP-389 | 930,498 | 0 | 19,840 | 596,228 |
| 32 | Structures and Improvements | 390 | 248,719,782 | | 248,719,782 | GP-390 | 26,811,992 | 0 | 571,676 | 17,180,109 |
| 33 | Leasehold Improvements | | 30,097,908 | | 30,097,908 | GP-390-L | 3,244,554 | 0 | 62,809 | 1,887,556 |
| 34 | Office Furniture and Equipment | 391 | 81,403,134 | | 81,403,134 | GP-391 | 8,775,258 | 0 | 187,103 | 5,622,853 |
| 35 | Transportation Equipment | 392 | 208,252,711 | | 208,252,711 | GP-392 | 22,449,642 | 0 | 478,663 | 14,384,880 |
| 36 | Stores Equipment | 393 | 4,147,424 | | 4,147,424 | GP-393 | 447,092 | 0 | 9,533 | 286,480 |
| 37 | Tools, Shop and Garage Equipment | 394 | 138,105,548 | | 138,105,548 | GP-394 | 14,887,778 | 0 | 560,817 | 16,853,789 |
| 38 | Laboratory Equipment | 395 | 6,474,099 | | 6,474,099 | GP-395 | 697,908 | 0 | 26,290 | 790,070 |
| 39 | Power Operated Equipment | 396 | 4,848,569 | | 4,848,569 | GP-396 | 522,676 | 0 | 19,689 | 591,698 |
| 40 | Communication Equipment | 397 | 605,660,023 | | 605,660,023 | GP-397 | 280,299,459 | 0 | 1,480,856 | 44,502,983 |
| 41 | Miscellaneous Equipment | 398 | 3,011,434 | | 3,011,434 | GP-398 | 324,633 | 0 | 6,922 | 208,012 |
| 42 | Other Intangible Equipment | 399 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 43 | Asset Retirement Costs -- Gen. Plt. | 399.1 | 839,650 | (839,650) | 0 | NONE | 0 | 0 | 0 | 0 |
| 44 | Subtotal - GENERAL PLANT | 389-399 | 1,340,191,991 | -839,650 | 1,339,352,341 | | 359,391,491 | 0 | 3,424,198 | 102,904,659 |
| 45 | | | | | | | | | | |
| 46 | TOTAL PLANT IN SERVICE | 101 | 17,808,562,793 | -35,892,350 | 17,772,670,443 | | 3,403,410,023 | 3,768,922 | 65,639,695 | 1,970,450,159 |
| 47 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers |
|----|-------------------------------------|--------------|--------------------------|--------------------------|---------------------------------|--------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | A. INTANGIBLE PLANT | | | | | | | | | |
| 4 | | | | | | | | | | |
| 5 | Organization | 301 | 1,565 | 734 | 1,102 | 19,495 | 2,568 | 0 | 35 | 1,966 |
| 6 | Franchises and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Miscellaneous Intangible Plant | 303 | 1,072,284 | 502,713 | 754,709 | 13,354,188 | 1,758,976 | 0 | 24,297 | 1,346,961 |
| 8 | Subtotal - INTANGIBLE PLANT | 301-303 | 1,073,850 | 503,447 | 755,811 | 13,373,683 | 1,761,544 | 0 | 24,332 | 1,348,928 |
| 9 | | | | | | | | | | |
| 10 | B. TRANSMISSION PLANT | 350-359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | | | | | | | | | |
| 12 | C. DISTRIBUTION PLANT | | | | | | | | | |
| 13 | | | | | | | | | | |
| 14 | Land and Land Rights | 360 | 2,081,403 | 1,833,566 | 2,752,682 | 46,850,878 | 0 | 0 | 0 | 0 |
| 15 | Structures and Improvements | 361 | 0 | 0 | 0 | 21,232,263 | 0 | 0 | 89,604 | 26,143,041 |
| 16 | Station Equipment | 362 | 0 | 245,166,001 | 368,060,950 | 0 | 0 | 0 | 4,374,652 | 0 |
| 17 | Poles, Towers and Fixtures | 364 | 116,333,613 | 0 | 0 | 993,718,780 | 173,106,856 | 0 | 714,438 | 66,000,023 |
| 18 | Overhead Conductors and Devices | 365 | 52,708,296 | 0 | 0 | 1,352,737,652 | 260,544,198 | 0 | 77,551 | 125,431,457 |
| 19 | Underground Conduit | 366 | 65,131,159 | 0 | 0 | 647,391,836 | 19,378,336 | 0 | 3,244 | 162,753 |
| 20 | Underground Conductors and Devices | 367 | 98,756,809 | 0 | 0 | 3,270,579,229 | 557,819,877 | 0 | 4,447 | 669,953 |
| 21 | Line Transformers | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 21,691,643 | 1,062,890,523 |
| 22 | Services | 369 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Meters | 370 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 24 | Installations on Customer Premises | 371&372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Street Lighting and Signals | 373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Asset Retirement Costs-Dist. Plt. | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Subtotal - DISTRIBUTION PLANT | 360-374 | 335,011,280 | 246,999,567 | 370,813,632 | 6,332,510,638 | 1,010,849,267 | 0 | 26,955,579 | 1,281,297,750 |
| 28 | | | | | | | | | | |
| 29 | D. GENERAL PLANT | | | | | | | | | |
| 30 | | | | | | | | | | |
| 31 | Land and Land Rights | 389 | 168,111 | 78,814 | 118,322 | 2,093,644 | 275,769 | 0 | 3,809 | 211,174 |
| 32 | Structures and Improvements | 390 | 4,844,052 | 2,271,009 | 3,409,403 | 60,327,643 | 7,946,189 | 0 | 109,762 | 6,084,907 |
| 33 | Leasehold Improvements | | 532,210 | 249,513 | 374,587 | 6,628,119 | 873,037 | 0 | 12,059 | 668,541 |
| 34 | Office Furniture and Equipment | 391 | 1,585,403 | 743,275 | 1,115,859 | 19,744,546 | 2,600,697 | 0 | 35,924 | 1,991,520 |
| 35 | Transportation Equipment | 392 | 4,055,918 | 1,901,512 | 2,854,688 | 50,512,247 | 6,653,332 | 0 | 91,903 | 5,094,884 |
| 36 | Stores Equipment | 393 | 80,775 | 37,869 | 56,852 | 1,005,969 | 132,503 | 0 | 1,830 | 101,466 |
| 37 | Tools, Shop and Garage Equipment | 394 | 4,752,044 | 2,227,873 | 3,344,645 | 59,181,776 | 7,795,258 | 0 | 107,677 | 5,969,330 |
| 38 | Laboratory Equipment | 395 | 222,766 | 104,438 | 156,790 | 2,774,318 | 365,425 | 0 | 5,048 | 279,830 |
| 39 | Power Operated Equipment | 396 | 166,833 | 78,216 | 117,423 | 2,077,736 | 273,674 | 0 | 3,780 | 209,569 |
| 40 | Communication Equipment | 397 | 12,547,928 | 5,882,772 | 8,831,644 | 156,271,421 | 20,583,636 | 0 | 284,324 | 15,762,211 |
| 41 | Miscellaneous Equipment | 398 | 58,651 | 27,497 | 41,280 | 730,431 | 96,210 | 0 | 1,329 | 73,674 |
| 42 | Other Intangible Equipment | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | Asset Retirement Costs -- Gen. Plt. | 399.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Subtotal - GENERAL PLANT | 389-399 | 29,014,691 | 13,602,789 | 20,421,491 | 361,347,850 | 47,595,731 | 0 | 657,445 | 36,447,106 |
| 45 | | | | | | | | | | |
| 46 | TOTAL PLANT IN SERVICE | 101 | 365,099,821 | 261,105,803 | 391,990,934 | 6,707,232,172 | 1,060,206,542 | 0 | 27,637,357 | 1,319,093,783 |
| 47 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltq. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|----|-------------------------------------|--------------|---------------|---------------------|-----------------|-------------------|------------------------------|------------------------------|-------------------------|-------------------------|-----------------|
| 1 | I. ELECTRIC PLANT IN SERVICE | | | | | | | | | | |
| 2 | | | | | | | | | | | |
| 3 | A. INTANGIBLE PLANT | | | | | | | | | | |
| 4 | | | | | | | | | | | |
| 5 | Organization | 301 | 413 | 4,035 | 894 | 11,927 | 17,611 | 2,341 | 116 | 1,172 | 0 |
| 6 | Franchises and Consents | 302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 | Miscellaneous Intangible Plant | 303 | 282,772 | 2,764,223 | 612,270 | 157,907,267 | 120,109,874 | 15,968,610 | 789,813 | 7,991,114 | 0 |
| 8 | Subtotal - INTANGIBLE PLANT | 301-303 | 283,185 | 2,768,258 | 613,163 | 157,919,193 | 120,127,484 | 15,970,951 | 789,929 | 7,992,286 | 0 |
| 9 | | | | | | | | | | | |
| 10 | B. TRANSMISSION PLANT | 350-359 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | | | | | | | | | | | |
| 12 | C. DISTRIBUTION PLANT | | | | | | | | | | |
| 13 | | | | | | | | | | | |
| 14 | Land and Land Rights | 360 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 15 | Structures and Improvements | 361 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 16 | Station Equipment | 362 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Poles, Towers and Fixtures | 364 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 | Overhead Conductors and Devices | 365 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 19 | Underground Conduit | 366 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Underground Conductors and Devices | 367 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Line Transformers | 368 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 | Services | 369 | 1,010,729,908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 23 | Meters | 370 | 19,651,431 | 0 | 0 | 345,875,245 | 0 | 0 | 0 | 0 | 0 |
| 24 | Installations on Customer Premises | 371&372 | 0 | 27,826,763 | 16,631,689 | 0 | 0 | 0 | 0 | 0 | 0 |
| 25 | Street Lighting and Signals | 373 | 0 | 0 | 105,310,857 | 0 | 0 | 0 | 0 | 0 | 0 |
| 26 | Asset Retirement Costs-Dist. Plt. | 374 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 | Subtotal - DISTRIBUTION PLANT | 360-374 | 1,030,381,339 | 27,826,763 | 121,942,546 | 345,875,245 | 0 | 0 | 0 | 0 | 0 |
| 28 | | | | | | | | | | | |
| 29 | D. GENERAL PLANT | | | | | | | | | | |
| 30 | | | | | | | | | | | |
| 31 | Land and Land Rights | 389 | 44,332 | 433,370 | 95,990 | 1,280,845 | 1,891,256 | 251,442 | 12,436 | 125,828 | 0 |
| 32 | Structures and Improvements | 390 | 1,277,424 | 12,487,397 | 2,765,933 | 36,907,106 | 54,495,894 | 7,245,230 | 358,352 | 3,625,704 | 0 |
| 33 | Leasehold Improvements | | 140,349 | 1,371,974 | 303,889 | 4,840,061 | 7,386,587 | 982,047 | 48,572 | 491,442 | 0 |
| 34 | Office Furniture and Equipment | 391 | 418,086 | 4,086,982 | 905,258 | 12,079,273 | 17,835,882 | 2,371,281 | 117,284 | 1,186,652 | 0 |
| 35 | Transportation Equipment | 392 | 1,069,586 | 10,455,680 | 2,315,911 | 30,902,266 | 45,629,333 | 6,066,421 | 300,047 | 3,035,797 | 0 |
| 36 | Stores Equipment | 393 | 21,301 | 208,228 | 46,122 | 615,429 | 908,724 | 120,815 | 5,976 | 60,459 | 0 |
| 37 | Tools, Shop and Garage Equipment | 394 | 1,253,161 | 12,250,211 | 2,713,396 | 6,207,793 | 0 | 0 | 0 | 0 | 0 |
| 38 | Laboratory Equipment | 395 | 58,746 | 574,264 | 127,198 | 291,008 | 0 | 0 | 0 | 0 | 0 |
| 39 | Power Operated Equipment | 396 | 43,996 | 430,077 | 95,261 | 217,941 | 0 | 0 | 0 | 0 | 0 |
| 40 | Communication Equipment | 397 | 3,309,013 | 32,347,084 | 7,164,812 | 16,391,880 | 0 | 0 | 0 | 0 | 0 |
| 41 | Miscellaneous Equipment | 398 | 15,467 | 151,194 | 33,489 | 446,862 | 659,822 | 87,723 | 4,339 | 43,899 | 0 |
| 42 | Other Intangible Equipment | 399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 43 | Asset Retirement Costs -- Gen. Plt. | 399.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Subtotal - GENERAL PLANT | 389-399 | 7,651,460 | 74,796,461 | 16,567,261 | 110,180,463 | 128,807,497 | 17,124,959 | 847,007 | 8,569,782 | 0 |
| 45 | | | | | | | | | | | |
| 46 | TOTAL PLANT IN SERVICE | 101 | 1,038,315,984 | 105,391,482 | 139,122,970 | 613,974,902 | 248,934,982 | 33,095,911 | 1,636,935 | 16,562,067 | 0 |
| 47 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. |
|----|--|--------------|-----------------|--------------|------------------|-----------------|------------------------|-----------------------|------------------|--------------------------|
| 48 | ADDITIONS TO UTILITY PLANT | | | | | | | | | |
| 49 | Plant Additions -- Distribution (net of retr.) | | 576,236,000 | (8,338,000) | 567,898,000 | DISTPLT-TOTAL | 0 | 0 | 2,700,621 | 81,065,336 |
| 50 | Plant Additions -- General & Intangible (net) | | 108,195,000 | | 108,195,000 | GP-ADDS | 0 | 0 | 378,057 | 11,361,443 |
| 51 | Construction Work in Progress | 107 | 6,225,000 | | 6,225,000 | CWIP | 0 | 0 | 94,803 | 3,067,422 |
| 52 | Total Additions to Utility Plant | | 690,656,000 | (8,338,000) | 682,318,000 | | 0 | 0 | 3,173,481 | 95,494,201 |
| 53 | | | | | | | | | | |
| 54 | TOTAL UTILITY PLANT | | 18,499,218,793 | (44,230,350) | 18,454,988,443 | | 3,403,410,023 | 3,768,922 | 68,813,175 | 2,065,944,360 |
| 55 | | | | | | | | | | |
| 56 | II. DEPRECIATION RESERVE | | | | | | | | | |
| 57 | | | | | | | | | | |
| 58 | Intangible | | -273,287,601 | | -273,287,601 | INTANG-DR | -32,736,575 | -1,961,932 | -87,959 | -2,643,356 |
| 59 | | | | | | | | | | |
| 60 | Transmission | 108.4 | -935,363,421 | | -935,363,421 | TRANS&NON | -935,363,421 | 0 | 0 | 0 |
| 61 | | | | | | | | | | |
| 62 | Distribution | | | | | | | | | |
| 63 | Land and Land Rights | | -12,069,035 | | -12,069,035 | D-LAND-RESV | 0 | 0 | -71,097 | -2,134,134 |
| 64 | Structures and Improvements | | -107,901,044 | | -107,901,044 | D-STRUCT-RESV | 0 | 0 | -573,744 | -94,452,833 |
| 65 | Station Equipment | | -759,555,433 | | -759,555,433 | D-STA.EQP-RESV | 0 | 0 | -20,750,871 | -523,730,681 |
| 66 | Poles, Towers and Fixtures | | -622,946,320 | | -622,946,320 | D-POLES-RESV | 0 | 0 | 0 | 0 |
| 67 | Overhead Conductors and Devices | | -690,087,139 | | -690,087,139 | D-OH.COND.-RESV | 0 | 0 | 0 | 0 |
| 68 | Underground Conduit | | -149,461,860 | | -149,461,860 | D-UG COND-RESV | 0 | 0 | 0 | 0 |
| 69 | Underground Conductors and Devices | | -1,532,520,192 | | -1,532,520,192 | D-UG DVCS-RESV | 0 | 0 | 0 | 0 |
| 70 | Line Transformers | | -499,667,080 | | -499,667,080 | D-TRANSF | 0 | 0 | 0 | 0 |
| 71 | Services | | -495,997,794 | | -495,997,794 | D-SERVICES | 0 | 0 | 0 | 0 |
| 72 | Meters | | -142,281,217 | 1,285,000 | -140,996,217 | D-METERS | 0 | 0 | 0 | 0 |
| 73 | Installations on Customer Premises | | -32,873,383 | 86,000 | -32,787,383 | D-INST CUST | 0 | 0 | 0 | 0 |
| 74 | Street Lighting and Signals | | -83,096,072 | | -83,096,072 | D-FIXT | 0 | 0 | 0 | 0 |
| 75 | Subtotal - DISTRIBUTION PLANT | | -5,128,456,569 | 1,371,000 | -5,127,085,569 | | 0 | 0 | -21,395,712 | -620,317,648 |
| 76 | | | | | | | | | | |
| 77 | General | | | | | | | | | |
| 78 | Land and Land Rights | | 0 | | 0 | GP-389 | 0 | 0 | 0 | 0 |
| 79 | Structures and Improvements | | -24,182,873 | | -24,182,873 | GP-390 | -2,606,914 | 0 | -55,584 | -1,670,412 |
| 80 | Leasehold Amortization Reserve | | -20,244,992 | | -20,244,992 | GP-390-AR | -2,182,410 | 0 | -41,879 | -1,258,565 |
| 81 | Office Furniture and Equipment | | -39,553,382 | | -39,553,382 | GP-391 | -4,263,855 | 0 | -90,912 | -2,732,117 |
| 82 | Transportation Equipment | | -90,469,479 | | -90,469,479 | GP-392 | -9,752,610 | 0 | -207,942 | -6,249,103 |
| 83 | Stores Equipment | | -1,978,760 | | -1,978,760 | GP-393 | -213,310 | 0 | -4,548 | -136,681 |
| 84 | Tools, Shop and Garage Equipment | | -56,789,140 | | -56,789,140 | GP-394 | -6,121,869 | 0 | -230,609 | -6,930,295 |
| 85 | Laboratory Equipment | | -5,607,424 | | -5,607,424 | GP-395 | -604,480 | 0 | -22,771 | -684,305 |
| 86 | Power Operated Equipment | | -1,445,772 | | -1,445,772 | GP-396 | -155,854 | 0 | -5,871 | -176,436 |
| 87 | Communication Equipment | | -257,707,607 | | -257,707,607 | GP-397 | -119,267,081 | 0 | -630,103 | -18,935,966 |
| 88 | Miscellaneous Equipment | | -1,498,045 | | -1,498,045 | GP-398 | -161,489 | 0 | -3,443 | -103,476 |
| 89 | Other Intangible Equipment | | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 90 | Asset Retirement Costs -- Gen. Plt. | | 1,322,759 | | 1,322,759 | GP-394 | 142,593 | 0 | 5,371 | 161,424 |
| 91 | Subtotal - GENERAL PLANT | | -498,154,715 | 0 | -498,154,715 | | -145,187,279 | 0 | -1,288,290 | -38,715,931 |
| 92 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers |
|----|--|--------------|--------------------------|--------------------------|---------------------------------|--------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|
| 48 | ADDITIONS TO UTILITY PLANT | | | | | | | | | |
| 49 | Plant Additions -- Distribution (net of retr.) | | 14,571,693 | 10,743,524 | 16,128,956 | 275,439,678 | 43,968,027 | 0 | 1,172,463 | 55,731,488 |
| 50 | Plant Additions -- General & Intangible (net) | | 3,203,439 | 1,501,850 | 2,254,685 | 39,895,503 | 5,254,924 | 0 | 72,587 | 4,024,033 |
| 51 | Construction Work in Progress | 107 | 82,311 | 370,138 | 555,678 | 1,392,245 | 198,004 | 0 | 8,283 | 168,350 |
| 52 | Total Additions to Utility Plant | | 17,857,443 | 12,615,512 | 18,939,319 | 316,727,425 | 49,420,955 | 0 | 1,253,334 | 59,923,871 |
| 53 | | | | | | | | | | |
| 54 | TOTAL UTILITY PLANT | | 382,957,263 | 273,721,314 | 410,930,253 | 7,023,959,597 | 1,109,627,497 | 0 | 28,890,690 | 1,379,017,654 |
| 55 | | | | | | | | | | |
| 56 | II. DEPRECIATION RESERVE | | | | | | | | | |
| 57 | | | | | | | | | | |
| 58 | Intangible | | -745,313 | -349,421 | -524,576 | -9,282,097 | -1,222,612 | 0 | -16,888 | -936,232 |
| 59 | | | | | | | | | | |
| 60 | Transmission | 108.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | | | | | | | | | | |
| 62 | Distribution | | | | | | | | | |
| 63 | Land and Land Rights | | -383,616 | -337,938 | -507,337 | -8,634,914 | 0 | 0 | 0 | 0 |
| 64 | Structures and Improvements | | 0 | 0 | 0 | -5,759,077 | 0 | 0 | -24,304 | -7,091,086 |
| 65 | Station Equipment | | 0 | -85,376,727 | -128,173,723 | 0 | 0 | 0 | -1,523,431 | 0 |
| 66 | Poles, Towers and Fixtures | | -53,686,205 | 0 | 0 | -458,586,201 | -79,886,198 | 0 | -329,702 | -30,458,013 |
| 67 | Overhead Conductors and Devices | | -20,303,285 | 0 | 0 | -521,075,801 | -100,361,867 | 0 | -29,873 | -48,316,314 |
| 68 | Underground Conduit | | -13,297,444 | 0 | 0 | -132,174,165 | -3,956,360 | 0 | -662 | -33,228 |
| 69 | Underground Conductors and Devices | | -38,531,910 | 0 | 0 | -1,276,080,764 | -217,644,388 | 0 | -1,735 | -261,395 |
| 70 | Line Transformers | | 0 | 0 | 0 | 0 | 0 | 0 | -9,993,341 | -489,673,739 |
| 71 | Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Meters | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | Installations on Customer Premises | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | Street Lighting and Signals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Subtotal - DISTRIBUTION PLANT | | -126,202,459 | -85,714,664 | -128,681,060 | -2,402,310,922 | -401,848,814 | 0 | -11,903,049 | -575,833,775 |
| 76 | | | | | | | | | | |
| 77 | General | | | | | | | | | |
| 78 | Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Structures and Improvements | | -470,984 | -220,809 | -331,494 | -5,865,620 | -772,603 | 0 | -10,672 | -591,632 |
| 80 | Leasehold Amortization Reserve | | -354,861 | -166,368 | -249,763 | -4,419,429 | -582,115 | 0 | -8,041 | -445,763 |
| 81 | Office Furniture and Equipment | | -770,339 | -361,154 | -542,190 | -9,593,778 | -1,263,666 | 0 | -17,455 | -967,670 |
| 82 | Transportation Equipment | | -1,761,978 | -826,058 | -1,240,138 | -21,943,612 | -2,890,351 | 0 | -39,925 | -2,213,328 |
| 83 | Stores Equipment | | -38,538 | -18,068 | -27,124 | -479,953 | -63,218 | 0 | -873 | -48,410 |
| 84 | Tools, Shop and Garage Equipment | | -1,954,045 | -916,104 | -1,375,321 | -24,335,606 | -3,205,418 | 0 | -44,277 | -2,454,594 |
| 85 | Laboratory Equipment | | -192,945 | -90,457 | -135,801 | -2,402,925 | -316,507 | 0 | -4,372 | -242,369 |
| 86 | Power Operated Equipment | | -49,747 | -23,323 | -35,014 | -619,550 | -81,605 | 0 | -1,127 | -62,491 |
| 87 | Communication Equipment | | -5,339,128 | -2,503,112 | -3,757,854 | -66,493,301 | -8,758,312 | 0 | -120,980 | -6,706,802 |
| 88 | Miscellaneous Equipment | | -29,176 | -13,678 | -20,535 | -363,355 | -47,860 | 0 | -661 | -36,650 |
| 89 | Other Intangible Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | Asset Retirement Costs -- Gen. Plt. | | 45,515 | 21,338 | 32,035 | 566,836 | 74,662 | 0 | 1,031 | 57,174 |
| 91 | Subtotal - GENERAL PLANT | | -10,916,228 | -5,117,792 | -7,683,200 | -135,950,293 | -17,906,993 | 0 | -247,351 | -13,712,534 |
| 92 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltq. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|----|--|--------------|---------------|---------------------|-----------------|-------------------|------------------------------|------------------------------|-------------------------|-------------------------|-----------------|
| 48 | ADDITIONS TO UTILITY PLANT | | | | | | | | | | |
| 49 | Plant Additions -- Distribution (net of retr.) | | 44,817,596 | 1,210,356 | 5,304,028 | 15,044,233 | 0 | 0 | 0 | 0 | 0 |
| 50 | Plant Additions -- General & Intangible (net) | | 844,778 | 8,258,088 | 1,829,149 | 12,164,746 | 14,221,310 | 1,890,723 | 93,516 | 946,168 | 0 |
| 51 | Construction Work in Progress | 107 | 6,034 | 48,482 | 0 | 233,250 | 0 | 0 | 0 | 0 | 0 |
| 52 | Total Additions to Utility Plant | | 45,668,409 | 9,516,927 | 7,133,178 | 27,442,229 | 14,221,310 | 1,890,723 | 93,516 | 946,168 | 0 |
| 53 | | | | | | | | | | | |
| 54 | TOTAL UTILITY PLANT | | 1,083,984,393 | 114,908,409 | 146,256,148 | 641,417,131 | 263,156,292 | 34,986,634 | 1,730,451 | 17,508,235 | 0 |
| 55 | | | | | | | | | | | |
| 56 | II. DEPRECIATION RESERVE | | | | | | | | | | |
| 57 | | | | | | | | | | | |
| 58 | Intangible | | -196,546 | -1,921,329 | -425,570 | -112,809,752 | -89,073,237 | -11,842,289 | -585,724 | -5,926,194 | 0 |
| 59 | | | | | | | | | | | |
| 60 | Transmission | 108.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 61 | | | | | | | | | | | |
| 62 | Distribution | | | | | | | | | | |
| 63 | Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | Structures and Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Station Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Poles, Towers and Fixtures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Overhead Conductors and Devices | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | Underground Conduit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | Underground Conductors and Devices | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Line Transformers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Services | | -495,997,794 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Meters | | -7,580,233 | 0 | 0 | -133,415,984 | 0 | 0 | 0 | 0 | 0 |
| 73 | Installations on Customer Premises | | 0 | -20,521,784 | -12,265,599 | 0 | 0 | 0 | 0 | 0 | 0 |
| 74 | Street Lighting and Signals | | 0 | 0 | -83,096,072 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | Subtotal - DISTRIBUTION PLANT | | -503,578,027 | -20,521,784 | -95,361,671 | -133,415,984 | 0 | 0 | 0 | 0 | 0 |
| 76 | | | | | | | | | | | |
| 77 | General | | | | | | | | | | |
| 78 | Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Structures and Improvements | | -124,203 | -1,214,142 | -268,930 | -3,588,455 | -5,298,603 | -704,449 | -34,842 | -352,525 | 0 |
| 80 | Leasehold Amortization Reserve | | -93,580 | -914,791 | -202,624 | -3,277,242 | -5,014,322 | -666,654 | -32,973 | -333,611 | 0 |
| 81 | Office Furniture and Equipment | | -203,146 | -1,985,844 | -439,860 | -5,869,259 | -8,666,367 | -1,152,194 | -56,988 | -576,588 | 0 |
| 82 | Transportation Equipment | | -464,651 | -4,542,173 | -1,006,082 | -13,424,612 | -19,822,368 | -2,635,384 | -130,347 | -1,318,816 | 0 |
| 83 | Stores Equipment | | -10,163 | -99,347 | -22,005 | -293,625 | -433,557 | -57,641 | -2,851 | -28,845 | 0 |
| 84 | Tools, Shop and Garage Equipment | | -515,301 | -5,037,299 | -1,115,751 | -2,552,651 | 0 | 0 | 0 | 0 | 0 |
| 85 | Laboratory Equipment | | -50,881 | -497,389 | -110,171 | -252,052 | 0 | 0 | 0 | 0 | 0 |
| 86 | Power Operated Equipment | | -13,119 | -128,243 | -28,405 | -64,987 | 0 | 0 | 0 | 0 | 0 |
| 87 | Communication Equipment | | -1,407,981 | -13,763,645 | -3,048,619 | -6,974,725 | 0 | 0 | 0 | 0 | 0 |
| 88 | Miscellaneous Equipment | | -7,694 | -75,212 | -16,659 | -222,292 | -328,230 | -43,638 | -2,158 | -21,838 | 0 |
| 89 | Other Intangible Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | Asset Retirement Costs -- Gen. Plt. | | 12,003 | 117,331 | 25,989 | 59,458 | 0 | 0 | 0 | 0 | 0 |
| 91 | Subtotal - GENERAL PLANT | | -2,878,717 | -28,140,753 | -6,233,118 | -36,460,443 | -39,563,448 | -5,259,961 | -260,160 | -2,632,223 | 0 |
| 92 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. |
|-----|--|--------------|-----------------------|--------------------|-----------------------|---------------|------------------------|-----------------------|--------------------|--------------------------|
| 93 | ADJUSTMENTS TO DEPRECIATION RESERVE | | | | | | | | | |
| 94 | Distribution Additions/Retrmts & Adjusts | | -284,647,000 | 1,011,000 | -283,636,000 | DISTPLT-TOTAL | 0 | 0 | -1,348,822 | -40,487,988 |
| 95 | Gen. Plt & Intang Depreciation & Adjusts | | -78,937,000 | | -78,937,000 | GP-ADDS | 0 | 0 | -275,823 | -8,289,091 |
| 96 | Subtotal | | -363,584,000 | 1,011,000 | -362,573,000 | | 0 | 0 | -1,624,645 | -48,777,080 |
| 97 | | | | | | | | | | |
| 98 | TOTAL DEPRECIATION RESERVE | 108 | <u>-7,198,846,306</u> | <u>2,382,000</u> | <u>-7,196,464,306</u> | | <u>-1,113,287,275</u> | <u>-1,961,932</u> | <u>-24,396,606</u> | <u>-710,454,015</u> |
| 99 | | | | | | | | | | |
| 100 | III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | Transmission M&S | 154.3 | 43,198,559 | | 43,198,559 | TRANS&NON | 43,198,559 | 0 | 0 | 0 |
| 103 | Distribution M&S | 154 | 23,632,000 | | 23,632,000 | DST-NETPLT | 0 | 0 | 117,063 | 3,572,477 |
| 104 | Accumulated ITCs | 255 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 105 | Customer Advances for Construction | 252 | -47,520,000 | | -47,520,000 | CUST-ADV | 0 | 0 | 0 | 0 |
| 106 | Deferred Debits | 186 | 4,082,000 | | 4,082,000 | DST-NETPLT | 0 | 0 | 20,220 | 617,081 |
| 107 | Other Deferred Credits | 253 | -33,076,000 | | -33,076,000 | DST-NETPLT | 0 | 0 | -163,844 | -5,000,137 |
| 108 | Oper.Resrv | 228.3 | -334,157,000 | | -334,157,000 | DST-NETPLT | 0 | 0 | -1,655,267 | -50,514,896 |
| 109 | Customer Deposits | | -129,534,000 | | -129,534,000 | DST-NETPLT | 0 | 0 | -641,655 | -19,581,803 |
| 110 | Regulatory Assets | 182.3 | 8,439,000 | | 8,439,000 | DST-NETPLT | 0 | 0 | 41,803 | 1,275,733 |
| 111 | ADIT- (Jurisdictional Only) | | -1,830,839,000 | | -1,830,839,000 | DST-NETPLT | 0 | 0 | -9,069,172 | -276,770,029 |
| 112 | Asset Retirement Obligation | | -29,561,000 | | -29,561,000 | DST-NETPLT | 0 | 0 | -146,432 | -4,468,770 |
| 113 | Cash Working Capital | | 49,075,000 | | 49,075,000 | DST-NETPLT | 0 | 0 | 243,096 | 7,418,724 |
| 114 | Total - OTHER RATE BASE ITEMS | | -2,276,260,441 | 0 | -2,276,260,441 | | 43,198,559 | 0 | -11,254,188 | -343,451,621 |
| 115 | | | | | | | | | | |
| 116 | TOTAL RATE BASE | | <u>9,024,112,046</u> | <u>-41,848,350</u> | <u>8,982,263,696</u> | | <u>2,333,321,307</u> | <u>1,806,991</u> | <u>33,162,382</u> | <u>1,012,038,724</u> |
| 117 | | | | | | | | | | |
| 118 | IV. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 119 | | | | | | | | | | |
| 120 | A. TRANS.& REG. MARKET EXPENSE | | 390,208,561 | | 390,208,561 | TRANS&NON | 390,208,561 | 0 | 0 | 0 |
| 121 | | | | | | | | | | |
| 122 | B. DISTRIBUTION EXPENSE | | | | | | | | | |
| 123 | | | | | | | | | | |
| 124 | Operation Supervision & Engineering | 580 | 14,869,519 | (288,000) | 14,581,519 | D-OPERATE | 0 | 0 | 33,620 | 1,007,082 |
| 125 | Load Dispatching | 581 | 56,231 | | 56,231 | D-STA EQ 362 | 0 | 0 | 1,536 | 38,773 |
| 126 | Station Expenses | 582 | 1,874,147 | | 1,874,147 | D-STA.EQ.ALL | 0 | 0 | 44,841 | 1,345,992 |
| 127 | Overhead Line Expenses | 583 | 5,113,917 | | 5,113,917 | D-OVER-ALL | 0 | 0 | 0 | 0 |
| 128 | Underground Line Expenses | 584 | 10,980,163 | | 10,980,163 | D-CONDUIT | 0 | 0 | 0 | 0 |
| 129 | Street Light and Signal Systems | 585 | 801,015 | | 801,015 | D-FIXT | 0 | 0 | 0 | 0 |
| 130 | Meter Expenses | 586 | 7,809,401 | | 7,809,401 | D-METERS-586 | 0 | 0 | 0 | 0 |
| 131 | Customer Installation Expenses | 587 | 17,620,274 | | 17,620,274 | D-CUST.INSTL | 0 | 0 | 0 | 0 |
| 132 | Misc. Distribution Expenses | 588 | 14,485,180 | | 14,485,180 | DISTPLT | 0 | 0 | 70,758 | 2,123,972 |
| 133 | Rents | 589 | 961,927 | | 961,927 | D-OVER-ALL | 0 | 0 | 0 | 0 |
| 134 | | | | | | | | | | |
| 135 | Maint Supervision & Engineering | 590 | 8,177,189 | | 8,177,189 | D-MAINT | 0 | 0 | 35,980 | 1,108,918 |
| 136 | Maint of Structures | 591 | 1,093,029 | | 1,093,029 | D-STRUCT | 0 | 0 | 5,812 | 956,800 |
| 137 | Maintenance of Station Equipment | 592 | 38,702,694 | | 38,702,694 | D-STA.EQ.ALL | 0 | 0 | 925,995 | 27,795,857 |
| 138 | Maintenance of Overhead Lines | 593 | 127,385,560 | (8,863,000) | 118,522,560 | D-OVER-ALL | 0 | 0 | 0 | 0 |
| 139 | Maintenance of Underground Lines | 594 | 45,404,703 | | 45,404,703 | D-CONDUIT | 0 | 0 | 0 | 0 |
| 140 | Maintenance of Line Transformers | 595 | 5,155,349 | | 5,155,349 | D-TRANSF | 0 | 0 | 0 | 0 |
| 141 | Maintenance of Street Lights | 596 | 3,761,637 | | 3,761,637 | D-FIXT | 0 | 0 | 0 | 0 |
| 142 | Maintenance of Meters | 597 | 247,852 | | 247,852 | D-METER SERV. | 0 | 0 | 0 | 0 |
| 143 | Maintenance of Misc. Plant | 598 | 8,641,359 | | 8,641,359 | DISTPLT | 0 | 0 | 42,212 | 1,267,089 |
| 144 | Other Pro-Forma Adjustments to Dist. O&M | | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 145 | Subtotal - DISTRIBUTION EXPENSES | 580-599 | 313,141,146 | -9,151,000 | 303,990,146 | | 0 | 0 | 1,160,754 | 35,644,482 |
| 146 | | | | | | | | | | |
| 147 | Total - OPER. AND MAINT. EXPENSE | | 703,349,707 | (9,151,000) | 694,198,707 | | 390,208,561 | 0 | 1,160,754 | 35,644,482 |
| 148 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers |
|-----|--|--------------|--------------------------|--------------------------|---------------------------------|-----------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|
| 93 | ADJUSTMENTS TO DEPRECIATION RESERVE | | | | | | | | | |
| 94 | Distribution Additions/Retrmts & Adjusts | | -7,277,815 | -5,365,841 | -8,055,589 | -137,568,029 | -21,959,780 | 0 | -585,585 | -27,835,027 |
| 95 | Gen. Plt & Intang Depreciation & Adjusts | | -2,337,167 | -1,095,721 | -1,644,975 | -29,106,995 | -3,833,892 | 0 | -52,958 | -2,935,857 |
| 96 | Subtotal | | -9,614,983 | -6,461,561 | -9,700,564 | -166,675,024 | -25,793,672 | 0 | -638,543 | -30,770,885 |
| 97 | | | | | | | | | | |
| 98 | TOTAL DEPRECIATION RESERVE | 108 | <u>-147,478,983</u> | <u>-97,643,438</u> | <u>-146,589,399</u> | <u>-2,714,218,336</u> | <u>-446,772,091</u> | <u>0</u> | <u>-12,805,832</u> | <u>-621,253,426</u> |
| 99 | | | | | | | | | | |
| 100 | III. OTHER RATE BASE ITEMS | | | | | | | | | |
| 101 | | | | | | | | | | |
| 102 | Transmission M&S | 154.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 103 | Distribution M&S | 154 | 620,617 | 464,064 | 696,686 | 11,358,583 | 1,746,995 | 0 | 42,393 | 1,997,133 |
| 104 | Accumulated ITCs | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 105 | Customer Advances for Construction | 252 | -2,027,981 | 0 | 0 | -38,158,604 | -6,157,402 | 0 | -4,871 | -1,171,142 |
| 106 | Deferred Debits | 186 | 107,200 | 80,159 | 120,340 | 1,961,989 | 301,762 | 0 | 7,323 | 344,969 |
| 107 | Other Deferred Credits | 253 | -868,633 | -649,517 | -975,101 | -15,897,786 | -2,445,143 | 0 | -59,334 | -2,795,243 |
| 108 | Oper.Resrv | 228.3 | -8,775,541 | -6,561,873 | -9,851,159 | -160,610,612 | -24,702,553 | 0 | -599,432 | -28,239,509 |
| 109 | Customer Deposits | | -3,401,787 | -2,543,672 | -3,818,744 | -62,259,761 | -9,575,800 | 0 | -232,366 | -10,946,880 |
| 110 | Regulatory Assets | 182.3 | 221,623 | 165,717 | 248,787 | 4,056,156 | 623,853 | 0 | 15,138 | 713,177 |
| 111 | ADIT- (Jurisdictional Only) | | -48,080,999 | -35,952,361 | -53,974,288 | -879,982,079 | -135,344,756 | 0 | -3,284,278 | -154,723,660 |
| 112 | Asset Retirement Obligation | | -776,323 | -580,492 | -871,477 | -14,208,322 | -2,185,297 | 0 | -53,028 | -2,498,191 |
| 113 | Cash Working Capital | | 1,288,794 | 963,690 | 1,446,762 | 23,587,612 | 3,627,869 | 0 | 88,034 | 4,147,314 |
| 114 | Total - OTHER RATE BASE ITEMS | | -61,693,029 | -44,614,284 | -66,978,194 | -1,130,152,824 | -174,110,471 | 0 | -4,080,423 | -193,172,032 |
| 115 | | | | | | | | | | |
| 116 | TOTAL RATE BASE | | <u>173,785,251</u> | <u>131,463,591</u> | <u>197,362,661</u> | <u>3,179,588,437</u> | <u>488,744,935</u> | <u>0</u> | <u>12,004,436</u> | <u>564,592,197</u> |
| 117 | | | | | | | | | | |
| 118 | IV. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | |
| 119 | | | | | | | | | | |
| 120 | A. TRANS.& REG. MARKET EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | | | | | | | | | | |
| 122 | B. DISTRIBUTION EXPENSE | | | | | | | | | |
| 123 | | | | | | | | | | |
| 124 | Operation Supervision & Engineering | 580 | 468,955 | 133,745 | 200,787 | 5,959,172 | 616,693 | 0 | 10,165 | 514,710 |
| 125 | Load Dispatching | 581 | 0 | 6,321 | 9,489 | 0 | 0 | 0 | 113 | 0 |
| 126 | Station Expenses | 582 | 0 | 178,166 | 267,476 | 15,430 | 0 | 0 | 3,244 | 18,999 |
| 127 | Overhead Line Expenses | 583 | 275,187 | 0 | 0 | 3,819,853 | 705,951 | 0 | 1,289 | 311,636 |
| 128 | Underground Line Expenses | 584 | 976,892 | 0 | 0 | 9,710,129 | 290,653 | 0 | 49 | 2,441 |
| 129 | Street Light and Signal Systems | 585 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Meter Expenses | 586 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | Customer Installation Expenses | 587 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | Misc. Distribution Expenses | 588 | 381,789 | 281,488 | 422,591 | 7,216,724 | 1,151,995 | 0 | 30,719 | 1,460,206 |
| 133 | Rents | 589 | 51,763 | 0 | 0 | 718,514 | 132,789 | 0 | 243 | 58,619 |
| 134 | | | | | | | | | | |
| 135 | Maint Supervision & Engineering | 590 | 393,231 | 142,114 | 213,352 | 4,926,487 | 674,170 | 0 | 8,081 | 503,127 |
| 136 | Maint of Structures | 591 | 0 | 0 | 0 | 58,339 | 0 | 0 | 246 | 71,832 |
| 137 | Maintenance of Station Equipment | 592 | 0 | 3,679,276 | 5,523,595 | 318,639 | 0 | 0 | 66,996 | 392,336 |
| 138 | Maintenance of Overhead Lines | 593 | 6,377,874 | 0 | 0 | 88,530,727 | 16,361,456 | 0 | 29,881 | 7,222,622 |
| 139 | Maintenance of Underground Lines | 594 | 4,039,602 | 0 | 0 | 40,152,911 | 1,201,894 | 0 | 201 | 10,094 |
| 140 | Maintenance of Line Transformers | 595 | 0 | 0 | 0 | 0 | 0 | 0 | 103,107 | 5,052,242 |
| 141 | Maintenance of Street Lights | 596 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | Maintenance of Meters | 597 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 143 | Maintenance of Misc. Plant | 598 | 227,762 | 167,926 | 252,103 | 4,305,249 | 687,241 | 0 | 18,326 | 871,109 |
| 144 | Other Pro-Forma Adjustments to Dist. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 145 | Subtotal - DISTRIBUTION EXPENSES | 580-599 | 13,193,056 | 4,589,036 | 6,889,393 | 165,732,173 | 21,822,842 | 0 | 272,661 | 16,489,973 |
| 146 | | | | | | | | | | |
| 147 | Total - OPER. AND MAINT. EXPENSE | | 13,193,056 | 4,589,036 | 6,889,393 | 165,732,173 | 21,822,842 | 0 | 272,661 | 16,489,973 |
| 148 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|---------------------|--|-------------|------------------------|--------------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|----------|
| 93 | ADJUSTMENTS TO DEPRECIATION RESERVE | | | | | | | | | | |
| 94 | Distribution Additions/Retrmts & Adjusts | -22,384,097 | -604,511 | -2,649,091 | -7,513,825 | 0 | 0 | 0 | 0 | 0 | |
| 95 | Gen. Plt & Intang Depreciation & Adjusts | -616,334 | -6,024,943 | -1,334,512 | -8,875,166 | -10,375,596 | -1,379,436 | -68,227 | -690,306 | 0 | |
| 96 | Subtotal | -23,000,431 | -6,629,454 | -3,983,603 | -16,388,991 | -10,375,596 | -1,379,436 | -68,227 | -690,306 | 0 | |
| 97 | | | | | | | | | | | |
| 98 | TOTAL DEPRECIATION RESERVE | 108 | <u>-529,653,721</u> | <u>-57,213,320</u> | <u>-106,003,963</u> | <u>-299,075,169</u> | <u>-139,012,280</u> | <u>-18,481,686</u> | <u>-914,111</u> | <u>-9,248,723</u> | <u>0</u> |
| 99 | | | | | | | | | | | |
| 100 | III. OTHER RATE BASE ITEMS | | | | | | | | | | |
| 101 | | | | | | | | | | | |
| 102 | Transmission M&S | 154.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 103 | Distribution M&S | 154 | 1,460,972 | 152,059 | 106,087 | 902,263 | 327,189 | 43,500 | 2,152 | 21,768 | 0 |
| 104 | Accumulated ITCs | 255 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 105 | Customer Advances for Construction | 252 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 106 | Deferred Debits | 186 | 252,356 | 26,265 | 18,325 | 155,850 | 56,516 | 7,514 | 372 | 3,760 | 0 |
| 107 | Other Deferred Credits | 253 | -2,044,817 | -212,826 | -148,482 | -1,262,832 | -457,943 | -60,884 | -3,011 | -30,468 | 0 |
| 108 | Oper.Resrv | 228.3 | -20,658,175 | -2,150,116 | -1,500,073 | -12,758,017 | -4,626,460 | -615,088 | -30,422 | -307,806 | 0 |
| 109 | Customer Deposits | | -8,008,020 | -833,480 | -581,495 | -4,945,570 | -1,793,420 | -238,435 | -11,793 | -119,319 | 0 |
| 110 | Regulatory Assets | 182.3 | 521,714 | 54,300 | 37,884 | 322,199 | 116,839 | 15,534 | 768 | 7,774 | 0 |
| 111 | ADIT- (Jurisdictional Only) | | -113,185,694 | -11,780,439 | -8,218,870 | -69,900,900 | -25,348,275 | -3,370,054 | -166,684 | -1,686,464 | 0 |
| 112 | Asset Retirement Obligation | | -1,827,513 | -190,209 | -132,703 | -1,128,630 | -409,277 | -54,413 | -2,691 | -27,230 | 0 |
| 113 | Cash Working Capital | | 3,033,903 | 315,771 | 220,304 | 1,873,669 | 679,452 | 90,333 | 4,468 | 45,205 | 0 |
| 114 | Total - OTHER RATE BASE ITEMS | | -140,455,274 | -14,618,674 | -10,199,024 | -86,741,969 | -31,455,379 | -4,181,993 | -206,843 | -2,092,780 | 0 |
| 115 | | | | | | | | | | | |
| 116 | TOTAL RATE BASE | | <u>413,875,398</u> | <u>43,076,415</u> | <u>30,053,161</u> | <u>255,599,993</u> | <u>92,688,633</u> | <u>12,322,956</u> | <u>609,498</u> | <u>6,166,732</u> | <u>0</u> |
| 117 | | | | | | | | | | | |
| 118 | IV. OPERATING AND MAINTENANCE EXPENSES | | | | | | | | | | |
| 119 | | | | | | | | | | | |
| 120 | A. TRANS.& REG. MARKET EXPENSE | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 121 | | | | | | | | | | | |
| 122 | B. DISTRIBUTION EXPENSE | | | | | | | | | | |
| 123 | | | | | | | | | | | |
| 124 | Operation Supervision & Engineering | 580 | 561,787 | 4,794,499 | 269,795 | 10,510 | 0 | 0 | 0 | 0 | |
| 125 | Load Dispatching | 581 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 126 | Station Expenses | 582 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 127 | Overhead Line Expenses | 583 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 128 | Underground Line Expenses | 584 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 129 | Street Light and Signal Systems | 585 | 0 | 0 | 801,015 | 0 | 0 | 0 | 0 | 0 | |
| 130 | Meter Expenses | 586 | 783,046 | 0 | 0 | 7,026,355 | 0 | 0 | 0 | 0 | |
| 131 | Customer Installation Expenses | 587 | 0 | 16,672,628 | 0 | 947,646 | 0 | 0 | 0 | 0 | |
| 132 | Misc. Distribution Expenses | 588 | 1,174,254 | 31,712 | 138,969 | 0 | 0 | 0 | 0 | 0 | |
| 133 | Rents | 589 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 134 | | | | | | | | | | | |
| 135 | Maint Supervision & Engineering | 590 | 25,877 | 699 | 142,016 | 3,137 | 0 | 0 | 0 | 0 | |
| 136 | Maint of Structures | 591 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 137 | Maintenance of Station Equipment | 592 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 138 | Maintenance of Overhead Lines | 593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 139 | Maintenance of Underground Lines | 594 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 140 | Maintenance of Line Transformers | 595 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 141 | Maintenance of Street Lights | 596 | 0 | 0 | 3,761,637 | 0 | 0 | 0 | 0 | 0 | |
| 142 | Maintenance of Meters | 597 | 0 | 0 | 0 | 247,852 | 0 | 0 | 0 | 0 | |
| 143 | Maintenance of Misc. Plant | 598 | 700,520 | 18,918 | 82,904 | 0 | 0 | 0 | 0 | 0 | |
| 144 | Other Pro-Forma Adjustments to Dist. O&M | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 145 | Subtotal - DISTRIBUTION EXPENSES | 580-599 | 3,245,484 | 21,518,456 | 5,196,337 | 8,235,500 | 0 | 0 | 0 | 0 | |
| 146 | | | | | | | | | | | |
| 147 | Total - OPER. AND MAINT. EXPENSE | | 3,245,484 | 21,518,456 | 5,196,337 | 8,235,500 | 0 | 0 | 0 | 0 | |
| 148 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. | |
|-----|--|--------------|-----------------|--------------|------------------|----------------|------------------------|-----------------------|------------------|--------------------------|--|
| 149 | C. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | |
| 150 | | | | | | | | | | | |
| 151 | Supervision | 901 | 727,783 | | 727,783 | C-METERS-901 | 0 | 0 | 0 | 0 | |
| 152 | Meter Reading Expenses | 902 | 30,543,407 | | 30,543,407 | C-METERS-902 | 0 | 0 | 0 | 0 | |
| 153 | Customer Records & Collection Expense | 903 | 131,635,399 | (666,000) | 130,969,399 | C-BILL&COLLECT | 0 | 0 | 0 | 0 | |
| 154 | DA Acct 903 to Supply Admin | 903 | | 0 | 0 | SUPPLY-AD | 0 | 0 | 0 | 0 | |
| 155 | Uncollectible Accounts (DST) | 904 | 16,671,000 | | | NONE | 0 | 0 | 0 | 0 | |
| 156 | Uncollectibles (Non DST) | 904 | 31,137,000 | | 31,137,000 | TRANS&NON | 31,137,000 | 0 | 0 | 0 | |
| 157 | Misc Customer Accounts Expenses | 905 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 158 | Other Customer Accounts Pro-Forma | | | 0 | 0 | C-BILL&COLLECT | 0 | 0 | 0 | 0 | |
| 159 | Subtotal - Customer Accounts Expense | 901-905 | 210,714,589 | -666,000 | 193,377,589 | | 31,137,000 | 0 | 0 | 0 | |
| 160 | | | | | | | | | | | |
| 161 | Supervision | 907 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 162 | Customer Assistance Exp Electric | 908 | 101,192,478 | (93,720,000) | 7,472,478 | C-CUST. INFO | 0 | 0 | 0 | 0 | |
| 163 | Information, Instructional Advertising | 909 | 4,726,120 | (1,664,134) | 3,061,986 | C-CUST. INFO | 0 | 0 | 0 | 0 | |
| 164 | Pro Forma Adjustment (C-2 pg 1) | | | 0 | 0 | C-CUST. INFO | 0 | 0 | 0 | 0 | |
| 165 | Subtotal - Customer Service & Info. | 907-910 | 105,918,598 | -95,384,134 | 10,534,464 | | 0 | 0 | 0 | 0 | |
| 166 | | | | | | | | | | | |
| 167 | Supervision | 911 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 168 | Demonstrating & Selling Expenses | 912 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 169 | Advertising Expenses | 913 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 170 | Miscellaneous Sales Expenses | 916 | 0 | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 171 | Subtotal - Sales Expense | 911-916 | 0 | 0 | 0 | | 0 | 0 | 0 | 0 | |
| 172 | | | | | | | | | | | |
| 173 | Total - CUST ACCTS, SERVS, & SALES EXP | 901-919 | 316,633,187 | -96,050,134 | 203,912,053 | | 31,137,000 | 0 | 0 | 0 | |
| 174 | | | | | | | | | | | |
| 175 | D. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 176 | | | | | | | | | | | |
| 177 | LABOR RELATED EXPENSES | | | | | | | | | | |
| 178 | | | | | | | | | | | |
| 179 | Administrative & General Salaries | 920 | 46,026,059 | (6,640,000) | 39,386,059 | L-TOTAL | 4,246,278 | 0 | 90,535 | 2,720,770 | |
| 180 | DA to Supply Admin | | | 995,000 | 995,000 | SUPPLY-AD | 0 | 995,000 | 0 | 0 | |
| 181 | Office Supplies & Expenses | 921 | 6,807,601 | | 6,807,601 | L-TOTAL | 733,939 | 0 | 15,648 | 470,266 | |
| 182 | Admin Expenses Transferred-Credit | 922 | -16,601,382 | | -16,601,382 | L-TOTAL | -1,789,823 | 0 | -38,161 | -1,146,815 | |
| 183 | Outside Services Employed | 923 | 117,256,974 | (2,603,000) | 114,653,974 | L-TOTAL | 12,361,039 | 0 | 263,549 | 7,920,240 | |
| 184 | Employee Pensions and Benefits | 926 | 182,101,410 | (1,006,000) | 181,095,410 | L-TOTAL | 19,524,203 | 0 | 416,275 | 12,509,982 | |
| 185 | Reserved | | | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 186 | Subtotal - O & M Accounts | 920-926 | 335,590,662 | -9,254,000 | 326,336,662 | | 35,075,635 | 995,000 | 747,847 | 22,474,443 | |
| 187 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | |
|-----|--|--------------|--------------------------|--------------------------|---------------------------------|--------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|--|
| 149 | C. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | |
| 150 | | | | | | | | | | | |
| 151 | Supervision | 901 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 152 | Meter Reading Expenses | 902 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 153 | Customer Records & Collection Expense | 903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 154 | DA Acct 903 to Supply Admin | 903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 155 | Uncollectible Accounts (DST) | 904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 156 | Uncollectibles (Non DST) | 904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 157 | Misc Customer Accounts Expenses | 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 158 | Other Customer Accounts Pro-Forma | 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 159 | Subtotal - Customer Accounts Expense | 901-905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 160 | | | | | | | | | | | |
| 161 | Supervision | 907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 162 | Customer Assistance Exp Electric | 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 163 | Information, Instructional Advertising | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 164 | Pro Forma Adjustment (C-2 pg 1) | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 165 | Subtotal - Customer Service & Info. | 907-910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 166 | | | | | | | | | | | |
| 167 | Supervision | 911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 168 | Demonstrating & Selling Expenses | 912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 169 | Advertising Expenses | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 170 | Miscellaneous Sales Expenses | 916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 171 | Subtotal - Sales Expense | 911-916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 172 | | | | | | | | | | | |
| 173 | Total - CUST ACCTS, SERVS, & SALES EXP | 901-919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 174 | | | | | | | | | | | |
| 175 | D. ADMINISTRATIVE AND GENERAL | | | | | | | | | | |
| 176 | | | | | | | | | | | |
| 177 | LABOR RELATED EXPENSES | | | | | | | | | | |
| 178 | | | | | | | | | | | |
| 179 | Administrative & General Salaries | 920 | 767,140 | 359,654 | 539,938 | 9,553,934 | 1,258,417 | 0 | 17,383 | 963,651 | |
| 180 | DA to Supply Admin | 920 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 181 | Office Supplies & Expenses | 921 | 132,595 | 62,164 | 93,325 | 1,651,330 | 217,509 | 0 | 3,004 | 166,560 | |
| 182 | Admin Expenses Transferred-Credit | 922 | -323,353 | -151,596 | -227,586 | -4,027,021 | -530,428 | 0 | -7,327 | -406,183 | |
| 183 | Outside Services Employed | 923 | 2,233,167 | 1,046,963 | 1,571,776 | 27,811,781 | 3,663,290 | 0 | 50,601 | 2,805,216 | |
| 184 | Employee Pensions and Benefits | 926 | 3,527,277 | 1,653,673 | 2,482,613 | 43,928,577 | 5,786,150 | 0 | 79,925 | 4,430,826 | |
| 185 | Reserved | 926 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 186 | Subtotal - O & M Accounts | 920-926 | 6,336,827 | 2,970,858 | 4,460,067 | 78,918,599 | 10,394,938 | 0 | 143,586 | 7,960,071 | |
| 187 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltq. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|-----|--|--------------|-----------|---------------------|-----------------|-------------------|------------------------------|------------------------------|-------------------------|-------------------------|-----------------|--|
| 149 | C. CUSTOMER ACCOUNTS AND SERVICE | | | | | | | | | | | |
| 150 | | | | | | | | | | | | |
| 151 | Supervision | 901 | 0 | 0 | 0 | 0 | 727,783 | 0 | 0 | 0 | 0 | |
| 152 | Meter Reading Expenses | 902 | 0 | 0 | 0 | 30,332,340 | 211,067 | 0 | 0 | 0 | 0 | |
| 153 | Customer Records & Collection Expense | 903 | 0 | 0 | 0 | 9,144,297 | 92,171,572 | 9,780,227 | 19,873,303 | 0 | 0 | |
| 154 | DA Acct 903 to Supply Admin | 903 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 155 | Uncollectible Accounts (DST) | 904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 156 | Uncollectibles (Non DST) | 904 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 157 | Misc Customer Accounts Expenses | 905 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 158 | Other Customer Accounts Pro-Forma | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 159 | Subtotal - Customer Accounts Expense | 901-905 | 0 | 0 | 0 | 39,476,637 | 93,110,422 | 9,780,227 | 19,873,303 | 0 | 0 | |
| 160 | | | | | | | | | | | | |
| 161 | Supervision | 907 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 162 | Customer Assistance Exp Electric | 908 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,472,478 | 0 | |
| 163 | Information, Instructional Advertising | 909 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,061,986 | 0 | |
| 164 | Pro Forma Adjustment (C-2 pg 1) | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 165 | Subtotal - Customer Service & Info. | 907-910 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,534,464 | 0 | |
| 166 | | | | | | | | | | | | |
| 167 | Supervision | 911 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 168 | Demonstrating & Selling Expenses | 912 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 169 | Advertising Expenses | 913 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 170 | Miscellaneous Sales Expenses | 916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 171 | Subtotal - Sales Expense | 911-916 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 172 | | | | | | | | | | | | |
| 173 | Total - CUST ACCTS, SERVS, & SALES EXP | 901-919 | 0 | 0 | 0 | 39,476,637 | 93,110,422 | 9,780,227 | 19,873,303 | 10,534,464 | 0 | |
| 174 | | | | | | | | | | | | |
| 175 | D. ADMINISTRATIVE AND GENERAL | | | | | | | | | | | |
| 176 | | | | | | | | | | | | |
| 177 | LABOR RELATED EXPENSES | | | | | | | | | | | |
| 178 | | | | | | | | | | | | |
| 179 | Administrative & General Salaries | 920 | 202,302 | 1,977,597 | 438,034 | 5,843,872 | 8,628,573 | 1,147,169 | 56,739 | 574,074 | 0 | |
| 180 | DA to Supply Admin | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 181 | Office Supplies & Expenses | 921 | 34,967 | 341,814 | 75,711 | 1,010,072 | 1,491,388 | 198,280 | 9,807 | 99,225 | 0 | |
| 182 | Admin Expenses Transferred-Credit | 922 | -85,271 | -833,565 | -184,633 | -2,463,216 | -3,636,978 | -483,536 | -23,916 | -241,974 | 0 | |
| 183 | Outside Services Employed | 923 | 588,908 | 5,756,843 | 1,275,129 | 17,011,684 | 25,118,028 | 3,339,442 | 165,170 | 1,671,145 | 0 | |
| 184 | Employee Pensions and Benefits | 926 | 930,178 | 9,092,906 | 2,014,060 | 26,869,874 | 39,673,807 | 5,274,633 | 260,885 | 2,639,566 | 0 | |
| 185 | Reserved | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 186 | Subtotal - O & M Accounts | 920-926 | 1,671,084 | 16,335,594 | 3,618,300 | 48,272,286 | 71,274,817 | 9,475,988 | 468,686 | 4,742,035 | 0 | |
| 187 | | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. |
|-----|--|--------------|-----------------|--------------|------------------|---------------|------------------------|-----------------------|------------------|--------------------------|
| 188 | PLANT RELATED EXPENSES | | | | | | | | | |
| 189 | | | | | | | | | | |
| 190 | Property Insurance | 924 | 1,024,514 | | 1,024,514 | TOTAL PLANT | 188,976 | 0 | 3,821 | 114,713 |
| 191 | Injuries and Damages | 925 | 9,011,523 | | 9,011,523 | TOTAL PLANT | 1,662,216 | 0 | 33,608 | 1,009,001 |
| 192 | Maintenance of General Plant (also acct 932) | 935 | 21,313,551 | | 21,313,551 | GENPT | 5,719,114 | 0 | 54,490 | 1,637,555 |
| 193 | Subtotal - O & M Accounts 924, 925, 935 | | 31,349,588 | 0 | 31,349,588 | | 7,570,306 | 0 | 91,919 | 2,761,269 |
| 194 | | | | | | | | | | |
| 195 | OTHER A&G EXPENSES | | | | | | | | | |
| 196 | | | | | | | | | | |
| 197 | Franchise Requirements | 927 | 42,827,841 | (42,827,841) | 0 | NONE | 0 | 0 | 0 | 0 |
| 198 | Regulatory Commission Expenses | 928 | 2,195,219 | (1,028,219) | 1,167,000 | REGCOM | 0 | 0 | 3,007 | 90,357 |
| 199 | A&G Overhead -- Subsidiaries | 929 | -42,827,841 | 42,827,841 | 0 | NONE | 0 | 0 | 0 | 0 |
| 200 | General Advertising Expenses | 930.1 | 1,242,260 | (1,242,260) | 0 | NONE | 0 | 0 | 0 | 0 |
| 201 | Miscellaneous General Expenses | 930.2 | 12,067,886 | (101,000) | 11,966,886 | L-TOTAL | 1,290,170 | 0 | 27,508 | 826,667 |
| 202 | Rents | 931 | 13,780,849 | (931,000) | 12,849,849 | L-TOTAL | 1,385,364 | 0 | 29,537 | 887,661 |
| 203 | Placeholder | | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 204 | Subtotal | 927-932 | 29,286,214 | -3,302,479 | 25,983,735 | | 2,675,534 | 0 | 60,052 | 1,804,685 |
| 205 | | | | | | | | | | |
| 206 | SUBTOTAL A&G EXPENSES | 920-932 | 396,226,464 | -12,556,479 | 383,669,985 | | 45,321,475 | 995,000 | 899,818 | 27,040,398 |
| 207 | | | | | | | | | | |
| 208 | PRO FORMA AND RATE MAKING ADJUSTMENTS | | | | | | | | | |
| 209 | A&G Adjustments | | | 0 | 0 | NONE | 0 | 0 | 0 | 0 |
| 210 | Other Ratemaking adjustments to A&G | | | 41,883,000 | 41,883,000 | L-TOTAL DIST. | 0 | 0 | 190,628 | 5,728,778 |
| 211 | Subtotal | | 0 | 41,883,000 | 41,883,000 | | 0 | 0 | 190,628 | 5,728,778 |
| 212 | | | | | | | | | | |
| 213 | TOTAL A&G EXPENSES | | 396,226,464 | 29,326,521 | 425,552,985 | | 45,321,475 | 995,000 | 1,090,446 | 32,769,176 |
| 214 | | | | | | | | | | |
| 215 | TOTAL OPERATING EXPENSES | | 1,416,209,358 | | 1,323,663,745 | | 466,667,036 | 995,000 | 2,251,199 | 68,413,658 |
| 216 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | |
|------------------------|--|-----------------------------|-----------------------------|------------------------------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|------------|
| 188 | | | | | | | | | | |
| 189 | | | | | | | | | | |
| 190 | Property Insurance | 924 | 21,264 | 15,199 | 22,817 | 390,009 | 61,613 | 0 | 1,604 | 76,571 |
| 191 | Injuries and Damages | 925 | 187,035 | 133,685 | 200,697 | 3,430,482 | 541,939 | 0 | 14,110 | 673,508 |
| 192 | Maintenance of General Plant (also acct 932) | 935 | 461,720 | 216,466 | 324,974 | 5,750,246 | 757,406 | 0 | 10,462 | 579,995 |
| 193 | Subtotal - O & M Accounts 924, 925, 935 | | 670,019 | 365,349 | 548,488 | 9,570,737 | 1,360,958 | 0 | 26,176 | 1,330,074 |
| 194 | | | | | | | | | | |
| 195 | OTHER A&G EXPENSES | | | | | | | | | |
| 196 | | | | | | | | | | |
| 197 | Franchise Requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Regulatory Commission Expenses | 928 | 25,477 | 11,944 | 17,931 | 317,288 | 41,792 | 0 | 577 | 32,003 |
| 199 | A&G Overhead -- Subsidiaries | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | General Advertising Expenses | 930.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | Miscellaneous General Expenses | 930.2 | 233,084 | 109,276 | 164,052 | 2,902,825 | 382,352 | 0 | 5,281 | 292,791 |
| 202 | Rents | 931 | 250,282 | 117,338 | 176,157 | 3,117,007 | 410,563 | 0 | 5,671 | 314,395 |
| 203 | Placeholder | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | Subtotal | 927-932 | 508,844 | 238,558 | 358,141 | 6,337,120 | 834,708 | 0 | 11,530 | 639,189 |
| 205 | | | | | | | | | | |
| 206 | SUBTOTAL A&G EXPENSES | 920-932 | 7,515,690 | 3,574,765 | 5,366,696 | 94,826,457 | 12,590,604 | 0 | 181,293 | 9,929,334 |
| 207 | | | | | | | | | | |
| 208 | PRO FORMA AND RATE MAKING ADJUSTMENTS | | | | | | | | | |
| 209 | A&G Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | Other Ratemaking adjustments to A&G | | 1,615,269 | 757,277 | 1,136,879 | 20,116,500 | 2,649,689 | 0 | 36,600 | 2,029,037 |
| 211 | Subtotal | | 1,615,269 | 757,277 | 1,136,879 | 20,116,500 | 2,649,689 | 0 | 36,600 | 2,029,037 |
| 212 | | | | | | | | | | |
| 213 | TOTAL A&G EXPENSES | | 9,130,959 | 4,332,042 | 6,503,575 | 114,942,957 | 15,240,293 | 0 | 217,893 | 11,958,371 |
| 214 | | | | | | | | | | |
| 215 | TOTAL OPERATING EXPENSES | | 22,324,015 | 8,921,078 | 13,392,968 | 280,675,130 | 37,063,135 | 0 | 490,554 | 28,448,344 |
| 216 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|------------------------|--|----------|------------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|---|
| 188 | PLANT RELATED EXPENSES | | | | | | | | | | |
| 189 | | | | | | | | | | | |
| 190 | Property Insurance | 924 | 60,189 | 6,380 | 8,121 | 35,615 | 14,612 | 1,943 | 96 | 972 | 0 |
| 191 | Injuries and Damages | 925 | 529,415 | 56,121 | 71,431 | 313,266 | 128,525 | 17,087 | 845 | 8,551 | 0 |
| 192 | Maintenance of General Plant (also acct 932) | 935 | 121,760 | 1,190,261 | 263,640 | 1,753,338 | 2,049,756 | 272,515 | 13,479 | 136,374 | 0 |
| 193 | Subtotal - O & M Accounts 924, 925, 935 | | 711,364 | 1,252,762 | 343,192 | 2,102,219 | 2,192,892 | 291,545 | 14,420 | 145,897 | 0 |
| 194 | | | | | | | | | | | |
| 195 | OTHER A&G EXPENSES | | | | | | | | | | |
| 196 | | | | | | | | | | | |
| 197 | Franchise Requirements | 927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | Regulatory Commission Expenses | 928 | 6,719 | 65,676 | 14,547 | 194,076 | 286,557 | 38,098 | 1,884 | 19,065 | 0 |
| 199 | A&G Overhead -- Subsidiaries | 929 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | General Advertising Expenses | 930.1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 201 | Miscellaneous General Expenses | 930.2 | 61,467 | 600,864 | 133,090 | 1,775,576 | 2,621,667 | 348,551 | 17,239 | 174,424 | 0 |
| 202 | Rents | 931 | 66,002 | 645,198 | 142,910 | 1,906,585 | 2,815,104 | 374,268 | 18,511 | 187,294 | 0 |
| 203 | Placeholder | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 204 | Subtotal | 927-932 | 134,187 | 1,311,739 | 290,547 | 3,876,238 | 5,723,328 | 760,917 | 37,635 | 380,783 | 0 |
| 205 | | | | | | | | | | | |
| 206 | SUBTOTAL A&G EXPENSES | 920-932 | 2,516,635 | 18,900,095 | 4,252,040 | 54,250,743 | 79,191,038 | 10,528,450 | 520,741 | 5,268,714 | 0 |
| 207 | | | | | | | | | | | |
| 208 | PRO FORMA AND RATE MAKING ADJUSTMENTS | | | | | | | | | | |
| 209 | A&G Adjustments | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 210 | Other Ratemaking adjustments to A&G | | 425,962 | 4,163,974 | 922,312 | 2,110,093 | 0 | 0 | 0 | 0 | 0 |
| 211 | Subtotal | | 425,962 | 4,163,974 | 922,312 | 2,110,093 | 0 | 0 | 0 | 0 | 0 |
| 212 | | | | | | | | | | | |
| 213 | TOTAL A&G EXPENSES | | 2,942,597 | 23,064,069 | 5,174,352 | 56,360,836 | 79,191,038 | 10,528,450 | 520,741 | 5,268,714 | 0 |
| 214 | | | | | | | | | | | |
| 215 | TOTAL OPERATING EXPENSES | | 6,188,081 | 44,582,526 | 10,370,689 | 104,072,974 | 172,301,460 | 20,308,677 | 20,394,044 | 15,803,178 | 0 |
| 216 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. |
|--|--------------|-----------------|-------------|------------------|--------------|------------------------|-----------------------|------------------|--------------------------|
| 217 V. DEPRECIATION EXPENSE | | | | | | | | | |
| 218 | | | | | | | | | |
| 219 Intangible Plant | 404 | 40,706,412 | | 40,706,412 | INTANG-OTHR | 8,170,550 | 368,312 | 12,367 | 371,642 |
| 220 | | | | | | | | | |
| 221 Transmission Plant | 403.5 | 55,396,472 | | 55,396,472 | TRANS&NON | 55,396,472 | 0 | 0 | 0 |
| 222 | | | | | | | | | |
| 223 Distribution Plant | | | | | | | | | |
| 224 Land and Land Rights | | 935,144 | | 935,144 | D-LAND&EAS | 0 | 0 | 5,509 | 165,359 |
| 225 Structures and Improvements | | 8,288,413 | | 8,288,413 | D-STRUCT | 0 | 0 | 44,072 | 7,255,389 |
| 226 Station Equipment | | 54,199,001 | | 54,199,001 | D-STA EQ 362 | 0 | 0 | 1,480,704 | 37,371,439 |
| 227 Poles, Towers and Fixtures | | 34,886,667 | | 34,886,667 | D-POLES | 0 | 0 | 0 | 0 |
| 228 Overhead Conductors and Devices | | 38,255,674 | | 38,255,674 | D-OVERHEAD | 0 | 0 | 0 | 0 |
| 229 Underground Conduit | | 8,524,953 | | 8,524,953 | D-CONDUIT | 0 | 0 | 0 | 0 |
| 230 Underground Conductors and Devices | | 85,109,967 | | 85,109,967 | D-COND&DEV | 0 | 0 | 0 | 0 |
| 231 Line Transformers | | 35,147,837 | | 35,147,837 | D-TRANSF | 0 | 0 | 0 | 0 |
| 232 Services | | 27,275,533 | | 27,275,533 | D-SERVICES | 0 | 0 | 0 | 0 |
| 233 Meters | | 15,214,194 | (1,285,000) | 13,929,194 | D-METERS | 0 | 0 | 0 | 0 |
| 234 Installations on Customer Premises | | 1,807,748 | (49,000) | 1,758,748 | D-INST CUST | 0 | 0 | 0 | 0 |
| 235 Street Lighting and Signals | | 4,569,556 | | 4,569,556 | D-FIXT | 0 | 0 | 0 | 0 |
| 236 Subtotal - DISTRIBUTION PLANT | | 314,214,687 | -1,334,000 | 312,880,687 | | 0 | 0 | 1,530,285 | 44,792,188 |
| 237 | | | | | | | | | |
| 238 General Plant | | | | | | | | | |
| 239 Land and Land Rights | | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 240 Leasehold Improv. Amortization | | 2,019,108 | | 2,019,108 | GP-390-AM | 217,660 | 0 | 4,214 | 126,626 |
| 241 Structures and Improvements | | 5,758,003 | | 5,758,003 | GP-390 | 620,713 | 0 | 13,235 | 397,729 |
| 242 Office Furniture and Equipment | | 13,376,056 | (288,000) | 13,088,056 | GP-391 | 1,410,892 | 0 | 30,083 | 904,046 |
| 243 Transportation Equipment | | 17,033 | | 17,033 | GP-392 | 1,836 | 0 | 39 | 1,177 |
| 244 Stores Equipment | | 419,126 | | 419,126 | GP-393 | 45,182 | 0 | 963 | 28,951 |
| 245 Tools, Shop and Garage Equipment | | 5,048,271 | | 5,048,271 | GP-394 | 544,204 | 0 | 20,500 | 616,069 |
| 246 Laboratory Equipment | | 263,496 | | 263,496 | GP-395 | 28,405 | 0 | 1,070 | 32,156 |
| 247 Power Operated Equipment | | 282,437 | | 282,437 | GP-396 | 30,447 | 0 | 1,147 | 34,467 |
| 248 Communication Equipment | | 35,808,378 | | 35,808,378 | GP-397 | 16,572,117 | 0 | 87,553 | 2,631,146 |
| 249 Miscellaneous Equipment | | 164,398 | | 164,398 | GP-398 | 17,722 | 0 | 378 | 11,356 |
| 250 Other Intangible -- Gen. Plt | | 0 | | 0 | NONE | 0 | 0 | 0 | 0 |
| 251 | | 63,156,306 | (288,000) | 62,868,306 | | 19,489,178 | - | 159,180 | 4,783,722 |
| 252 | | | | | | | | | |
| 253 Proforma Adjustments | | 15,967,000 | | 15,967,000 | DISTPLT | 0 | 0 | 77,997 | 2,341,252 |
| 254 Other Adjustments | | 999,000 | | 999,000 | DISTPLT | 0 | 0 | 4,880 | 146,484 |
| 255 Subtotal | | 16,966,000 | 0 | 16,966,000 | | 0 | 0 | 82,877 | 2,487,736 |
| 256 | | | | | | | | | |
| 257 TOTAL DEPRECIATION EXPENSE | 403 | 490,439,877 | -1,622,000 | 488,817,877 | | 83,056,200 | 368,312 | 1,784,708 | 52,435,288 |
| 258 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers |
|--|--------------|--------------------------|--------------------------|---------------------------------|--------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|
| 217 V. DEPRECIATION EXPENSE | | | | | | | | | |
| 218 | | | | | | | | | |
| 219 Intangible Plant | 404 | 104,787 | 49,127 | 73,753 | 1,305,016 | 171,893 | 0 | 2,374 | 131,630 |
| 220 | | | | | | | | | |
| 221 Transmission Plant | 403.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 222 | | 57% | | | | | | | |
| 223 Distribution Plant | | | | | | | | | |
| 224 Land and Land Rights | | 29,724 | 26,184 | 39,310 | 669,058 | 0 | 0 | 0 | 0 |
| 225 Structures and Improvements | | 0 | 0 | 0 | 442,383 | 0 | 0 | 1,867 | 544,701 |
| 226 Station Equipment | | 0 | 6,092,160 | 9,145,992 | 0 | 0 | 0 | 108,706 | 0 |
| 227 Poles, Towers and Fixtures | | 3,006,572 | 0 | 0 | 25,682,059 | 4,473,842 | 0 | 18,464 | 1,705,731 |
| 228 Overhead Conductors and Devices | | 1,125,533 | 0 | 0 | 28,886,361 | 5,563,661 | 0 | 1,656 | 2,678,463 |
| 229 Underground Conduit | | 758,455 | 0 | 0 | 7,538,904 | 225,661 | 0 | 38 | 1,895 |
| 230 Underground Conductors and Devices | | 2,139,906 | 0 | 0 | 70,868,359 | 12,087,088 | 0 | 96 | 14,517 |
| 231 Line Transformers | | 0 | 0 | 0 | 0 | 0 | 0 | 702,957 | 34,444,880 |
| 232 Services | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 233 Meters | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 234 Installations on Customer Premises | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 Street Lighting and Signals | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 236 Subtotal - DISTRIBUTION PLANT | | 7,060,190 | 6,118,344 | 9,185,302 | 134,087,124 | 22,350,252 | 0 | 833,784 | 39,390,188 |
| 237 | | | | | | | | | |
| 238 General Plant | | | | | | | | | |
| 239 Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 Leasehold Improv. Amortization | | 35,703 | 16,738 | 25,129 | 444,645 | 58,567 | 0 | 809 | 44,849 |
| 241 Structures and Improvements | | 112,143 | 52,575 | 78,930 | 1,396,619 | 183,959 | 0 | 2,541 | 140,869 |
| 242 Office Furniture and Equipment | | 254,902 | 119,504 | 179,409 | 3,174,543 | 418,142 | 0 | 5,776 | 320,198 |
| 243 Transportation Equipment | | 332 | 156 | 233 | 4,131 | 544 | 0 | 8 | 417 |
| 244 Stores Equipment | | 8,163 | 3,827 | 5,745 | 101,660 | 13,390 | 0 | 185 | 10,254 |
| 245 Tools, Shop and Garage Equipment | | 173,705 | 81,437 | 122,259 | 2,163,314 | 284,946 | 0 | 3,936 | 218,201 |
| 246 Laboratory Equipment | | 9,067 | 4,251 | 6,381 | 112,915 | 14,873 | 0 | 205 | 11,389 |
| 247 Power Operated Equipment | | 9,718 | 4,556 | 6,840 | 121,032 | 15,942 | 0 | 220 | 12,208 |
| 248 Communication Equipment | | 741,870 | 347,807 | 522,152 | 9,239,220 | 1,216,964 | 0 | 16,810 | 931,908 |
| 249 Miscellaneous Equipment | | 3,202 | 1,501 | 2,254 | 39,875 | 5,252 | 0 | 73 | 4,022 |
| 250 Other Intangible -- Gen. Plt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | | 1,348,804 | 632,352 | 949,332 | 16,797,953 | 2,212,580 | - | 30,563 | 1,694,314 |
| 252 | | | | | | | | | |
| 253 Proforma Adjustments | | 420,846 | 310,284 | 465,821 | 7,954,988 | 1,269,843 | 0 | 33,862 | 1,609,584 |
| 254 Other Adjustments | | 26,331 | 19,413 | 29,145 | 497,716 | 79,450 | 0 | 2,119 | 100,706 |
| 255 Subtotal | | 447,177 | 329,698 | 494,966 | 8,452,705 | 1,349,293 | 0 | 35,981 | 1,710,290 |
| 256 | | | | | | | | | |
| 257 TOTAL DEPRECIATION EXPENSE | 403 | 8,960,957 | 7,129,521 | 10,703,353 | 160,642,798 | 26,084,018 | 0 | 902,702 | 42,926,422 |
| 258 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|------------------------------------|--------------|------------|---------------------|-----------------|-------------------|------------------------------|------------------------------|-------------------------|-------------------------|-----------------|
| 217 | V. DEPRECIATION EXPENSE | | | | | | | | | | |
| 218 | | | | | | | | | | | |
| 219 | Intangible Plant | 404 | 27,633 | 270,129 | 59,833 | 15,431,223 | 11,737,536 | 1,560,506 | 77,183 | 780,918 | 0 |
| 220 | | | | | | | | | | | |
| 221 | Transmission Plant | 403.5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 222 | | | | | | | | | | | |
| 223 | Distribution Plant | | | | | | | | | | |
| 224 | Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 225 | Structures and Improvements | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 226 | Station Equipment | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 227 | Poles, Towers and Fixtures | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 228 | Overhead Conductors and Devices | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 229 | Underground Conduit | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 230 | Underground Conductors and Devices | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 231 | Line Transformers | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 232 | Services | | 27,275,533 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 233 | Meters | | 748,861 | 0 | 0 | 13,180,333 | 0 | 0 | 0 | 0 | 0 |
| 234 | Installations on Customer Premises | | 0 | 1,100,809 | 657,939 | 0 | 0 | 0 | 0 | 0 | 0 |
| 235 | Street Lighting and Signals | | 0 | 0 | 4,569,556 | 0 | 0 | 0 | 0 | 0 | 0 |
| 236 | Subtotal - DISTRIBUTION PLANT | | 28,024,394 | 1,100,809 | 5,227,495 | 13,180,333 | 0 | 0 | 0 | 0 | 0 |
| 237 | | | | | | | | | | | |
| 238 | General Plant | | | | | | | | | | |
| 239 | Land and Land Rights | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 240 | Leasehold Improv. Amortization | | 9,415 | 92,038 | 20,386 | 324,694 | 495,527 | 65,880 | 3,258 | 32,968 | 0 |
| 241 | Structures and Improvements | | 29,573 | 289,090 | 64,033 | 854,420 | 1,261,611 | 167,731 | 8,296 | 83,937 | 0 |
| 242 | Office Furniture and Equipment | | 67,220 | 657,108 | 145,548 | 1,942,114 | 2,867,666 | 381,256 | 18,857 | 190,791 | 0 |
| 243 | Transportation Equipment | | 87 | 855 | 189 | 2,527 | 3,732 | 496 | 25 | 248 | 0 |
| 244 | Stores Equipment | | 2,153 | 21,043 | 4,661 | 62,193 | 91,833 | 12,209 | 604 | 6,110 | 0 |
| 245 | Tools, Shop and Garage Equipment | | 45,808 | 447,791 | 99,185 | 226,918 | 0 | 0 | 0 | 0 | 0 |
| 246 | Laboratory Equipment | | 2,391 | 23,373 | 5,177 | 11,844 | 0 | 0 | 0 | 0 | 0 |
| 247 | Power Operated Equipment | | 2,563 | 25,053 | 5,549 | 12,695 | 0 | 0 | 0 | 0 | 0 |
| 248 | Communication Equipment | | 195,638 | 1,912,453 | 423,604 | 969,136 | 0 | 0 | 0 | 0 | 0 |
| 249 | Miscellaneous Equipment | | 844 | 8,254 | 1,828 | 24,395 | 36,021 | 4,789 | 237 | 2,397 | 0 |
| 250 | Other Intangible -- Gen. Plt | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 251 | | | 355,693 | 3,477,058 | 770,161 | 4,430,937 | 4,756,389 | 632,362 | 31,277 | 316,451 | - |
| 252 | | | | | | | | | | | |
| 253 | Proforma Adjustments | | 1,294,379 | 34,956 | 153,186 | 0 | 0 | 0 | 0 | 0 | 0 |
| 254 | Other Adjustments | | 80,985 | 2,187 | 9,584 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | Subtotal | | 1,375,364 | 37,143 | 162,770 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | | | | | | | | | | | |
| 257 | TOTAL DEPRECIATION EXPENSE | 403 | 29,783,084 | 4,885,140 | 6,220,259 | 33,042,493 | 16,493,925 | 2,192,868 | 108,460 | 1,097,369 | 0 |
| 258 | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Account Balance | Adjustments | Adjusted Balance | Factor | Transmission & Non-DST | Supply Administration | High Voltage ESS | High Voltage Dist. Subs. | |
|-----|---|-----------------|--------------------|-------------|---------------------|---------------|---------------------------|--------------------------|---------------------|-----------------------------|--|
| 259 | VI. TAXES OTHER THAN INCOME TAXES (EXCLUDING ILLINOIS ELECTRICITY DISTRIBUTION TAX) | | | | | | | | | | |
| 260 | | | | | | | | | | | |
| 261 | Payroll & Other Labor-Related Taxes | 408.15 | 23,572,000 | (117,000) | 23,455,000 | L-TOTAL | 2,528,723 | 0 | 53,915 | 1,620,260 | |
| 262 | DA Payroll Tax to Supply Admin. | 408.15 | | 117,000 | 117,000 | SUPPLY-AD | 0 | 117,000 | 0 | 0 | |
| 263 | Sales & Misc. Taxes | 408.17 | 847,000 | (182,952) | 664,048 | OPER. EXP | 0 | 0 | 1,681 | 51,130 | |
| 264 | Real Estate | 408.17 | 19,323,000 | | 19,323,000 | RE TAXES | 4,173,768 | 0 | 72,042 | 2,162,497 | |
| 265 | Franchise Taxes | | 2,017,000 | (435,672) | 1,581,328 | L-TOTAL DIST. | 0 | 0 | 7,197 | 216,295 | |
| 266 | Other Taxes - Public Utility Fund | | 3,869,000 | | 3,869,000 | L-TOTAL DIST. | 0 | 0 | 17,609 | 529,204 | |
| 267 | Subtotal - General Taxes | | 49,628,000 | -618,624 | 49,009,376 | | 6,702,491 | 117,000 | 152,444 | 4,579,385 | |
| 268 | | | | | | | | | | | |
| 269 | VII. OTHER OPERATING REVENUES | | | | | | | | | | |
| 270 | | | | | | | | | | | |
| 271 | Forfeited Discounts | 450 | 36,126,000 | -2,647,000 | 33,479,000 | FORFEIT | 0 | 0 | 0 | 0 | |
| 272 | Misc Service Revenues | 451 | 8,446,000 | | 8,446,000 | MISC REVS | 65,000 | 0 | 0 | 0 | |
| 273 | | | | | | | | | | | |
| 274 | Rent from Electric Property | 454 | | | | | | | | | |
| 275 | Meter and Transformer Rents | | 40,830,000 | | 40,830,000 | RENT-REVENUE | 0 | 0 | 1,333,006 | 0 | |
| 276 | Other Rents (Distribution only) | | 17,234,000 | | 17,234,000 | DISTPLT-TOTAL | 0 | 0 | 81,956 | 2,460,090 | |
| 277 | Transmission & Non-DST | | 10,015,000 | | 10,015,000 | TRANS&NON | 10,015,000 | 0 | 0 | 0 | |
| 278 | Reserved | | | | 0 | NONE | 0 | 0 | 0 | 0 | |
| 279 | Total Acct 454 | | 68,079,000 | 0 | 68,079,000 | | 10,015,000 | 0 | 1,414,962 | 2,460,090 | |
| 280 | | | | | | | | | | | |
| 281 | Other Acct. 456 (Other Elect. & Trans. Related) | 456 | 447,348,000 | | 447,348,000 | ACCT 456 | 445,413,000 | 0 | 0 | 0 | |
| 282 | Additional Fac. Chg -- Fxt. Lighting | | 6,933,000 | | 6,933,000 | D-FIXT | 0 | 0 | 0 | 0 | |
| 283 | Municipal Wholesale Distribution Revenue | | 4,299,000 | | 4,299,000 | DISTPLT-TOTAL | 0 | 0 | 20,444 | 613,666 | |
| 284 | Other Electric Revenues | | 458,580,000 | | 458,580,000 | | 445,413,000 | 0 | 20,444 | 613,666 | |
| 285 | | | | | | | | | | | |
| 286 | Other Adjustment -- DST Only | | 15,803,000 | | 15,803,000 | DISTPLT-TOTAL | 0 | 0 | 75,151 | 2,255,820 | |
| 287 | | | | | | | | | | | |
| 288 | Total Other Operating Revenues | | 587,034,000 | -2,647,000 | 584,387,000 | | 455,493,000 | 0 | 1,510,556 | 5,329,576 | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | |
|-----|--|--------------|--------------------------|--------------------------|---------------------------------|--------------------|-------------------------------|-----------------------------|------------------------------|--------------------------------|--|
| 259 | VI. TAXES OTHER THAN INCOME TAXES (EXCLUDING ILLINOIS) | | | | | | | | | | |
| 260 | | | | | | | | | | | |
| 261 | Payroll & Other Labor-Related Taxes | 408.15 | 456,844 | 214,179 | 321,542 | 5,689,513 | 749,407 | 0 | 10,352 | 573,869 | |
| 262 | DA Payroll Tax to Supply Admin. | 408.15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 263 | Sales & Misc. Taxes | 408.17 | 16,891 | 6,659 | 9,997 | 212,529 | 28,070 | 0 | 370 | 21,549 | |
| 264 | Real Estate | 408.17 | 388,714 | 286,594 | 430,256 | 7,347,622 | 1,172,890 | 0 | 31,277 | 1,486,692 | |
| 265 | Franchise Taxes | | 60,986 | 28,592 | 42,924 | 759,515 | 100,041 | 0 | 1,382 | 76,608 | |
| 266 | Other Taxes - Public Utility Fund | | 149,213 | 69,955 | 105,021 | 1,858,290 | 244,769 | 0 | 3,381 | 187,435 | |
| 267 | Subtotal - General Taxes | | 1,072,648 | 605,978 | 909,739 | 15,867,468 | 2,295,177 | 0 | 46,761 | 2,346,153 | |
| 268 | | | | | | | | | | | |
| 269 | VII. OTHER OPERATING REVENUES | | | | | | | | | | |
| 270 | | | | | | | | | | | |
| 271 | Forfeited Discounts | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 272 | Misc Service Revenues | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 273 | | | | | | | | | | | |
| 274 | Rent from Electric Property | 454 | | | | | | | | | |
| 275 | Meter and Transformer Rents | | 0 | 0 | 0 | 1,663,746 | 0 | 0 | 521,307 | 25,544,037 | |
| 276 | Other Rents (Distribution only) | | 442,207 | 326,034 | 489,465 | 8,358,768 | 1,334,298 | 0 | 35,581 | 1,691,283 | |
| 277 | Transmission & Non-DST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 278 | Reserved | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 279 | Total Acct 454 | | 442,207 | 326,034 | 489,465 | 10,022,513 | 1,334,298 | 0 | 556,888 | 27,235,320 | |
| 280 | | | | | | | | | | | |
| 281 | Other Acct. 456 (Other Elect. & Trans. Related) | 456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 282 | Additional Fac. Chg -- Fxt. Lighting | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 283 | Municipal Wholesale Distribution Revenue | | 110,308 | 81,329 | 122,097 | 2,085,084 | 332,839 | 0 | 8,876 | 421,889 | |
| 284 | Other Electric Revenues | | 110,308 | 81,329 | 122,097 | 2,085,084 | 332,839 | 0 | 8,876 | 421,889 | |
| 285 | | | | | | | | | | | |
| 286 | Other Adjustment -- DST Only | | 405,489 | 298,962 | 448,823 | 7,664,710 | 1,223,506 | 0 | 32,626 | 1,550,850 | |
| 287 | | | | | | | | | | | |
| 288 | Total Other Operating Revenues | | 958,004 | 706,324 | 1,060,385 | 19,772,307 | 2,890,643 | 0 | 598,390 | 29,208,059 | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION

| | Account Description | Account Code | Services | Cust. Install Other | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Manq. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|-----|--|-----------------|-----------|------------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|--|
| 259 | VI. TAXES OTHER THAN INCOME TAXES (EXCLUDING ILLINOIS) | | | | | | | | | | | |
| 260 | | | | | | | | | | | | |
| 261 | Payroll & Other Labor-Related Taxes | 408.15 | 120,474 | 1,177,689 | 260,856 | 3,480,115 | 5,138,447 | 683,157 | 33,789 | 341,870 | 0 | |
| 262 | DA Payroll Tax to Supply Admin. | 408.15 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 263 | Sales & Misc. Taxes | 408.17 | 4,700 | 32,968 | 7,707 | 83,168 | 140,540 | 16,565 | 16,635 | 12,890 | 0 | |
| 264 | Real Estate | 408.17 | 1,195,553 | 32,287 | 141,490 | 401,320 | 0 | 0 | 0 | 0 | 0 | |
| 265 | Franchise Taxes | | 16,083 | 157,214 | 34,823 | 79,668 | 0 | 0 | 0 | 0 | 0 | |
| 266 | Other Taxes - Public Utility Fund | | 39,349 | 384,653 | 85,200 | 194,923 | 0 | 0 | 0 | 0 | 0 | |
| 267 | Subtotal - General Taxes | | 1,376,159 | 1,784,812 | 530,075 | 4,239,193 | 5,278,987 | 699,722 | 50,424 | 354,760 | 0 | |
| 268 | | | | | | | | | | | | |
| 269 | VII. OTHER OPERATING REVENUES | | | | | | | | | | | |
| 270 | | | | | | | | | | | | |
| 271 | Forfeited Discounts | 450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,479,000 | |
| 272 | Misc Service Revenues | 451 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,381,000 | |
| 273 | | | | | | | | | | | | |
| 274 | Rent from Electric Property | 454 | | | | | | | | | | |
| 275 | Meter and Transformer Rents | | 4,116,821 | 0 | 0 | 7,651,084 | 0 | 0 | 0 | 0 | 0 | |
| 276 | Other Rents (Distribution only) | | 1,360,080 | 36,731 | 160,961 | 456,547 | 0 | 0 | 0 | 0 | 0 | |
| 277 | Transmission & Non-DST | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 278 | Reserved | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 279 | Total Acct 454 | | 5,476,901 | 36,731 | 160,961 | 8,107,631 | 0 | 0 | 0 | 0 | 0 | |
| 280 | | | | | | | | | | | | |
| 281 | Other Acct. 456 (Other Elect. & Trans. Related) | 456 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,935,000 | |
| 282 | Additional Fac. Chg -- Fxt. Lighting | | 0 | 0 | 6,933,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 283 | Municipal Wholesale Distribution Revenue | | 339,270 | 9,162 | 40,152 | 113,885 | 0 | 0 | 0 | 0 | 0 | |
| 284 | Other Electric Revenues | | 339,270 | 9,162 | 6,973,152 | 113,885 | 0 | 0 | 0 | 0 | 1,935,000 | |
| 285 | | | | | | | | | | | | |
| 286 | Other Adjustment -- DST Only | | 1,247,147 | 33,681 | 147,596 | 418,639 | 0 | 0 | 0 | 0 | 0 | |
| 287 | | | | | | | | | | | | |
| 288 | Total Other Operating Revenues | | 7,063,318 | 79,574 | 7,281,709 | 8,640,155 | 0 | 0 | 0 | 0 | 43,795,000 | |

Illustrative ECOSS #4 (Indirect Uncoll.)

Schedule 1b

FUNCTIONALIZATION FACTOR

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Locator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|----|--|---------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|-------------|
| 1 | EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS | | | | | | | | | |
| 2 | NONE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | None% | | 0 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 4 | | | | | | | | | | |
| 5 | DIRECT TO SUPPLY ADMINISTRATION | SUPPLY-AD | EXT | 0 | 1 | 0 | 0 | 0 | 0 | |
| 6 | | SUPPLY-AD% | 1 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 7 | | | | | | | | | | |
| 8 | DIRECT TO TRANSMISSION & NON-DST | TRANS&NON | EXT | 1 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | TRANS&NON% | 1 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 10 | | | | | | | | | | |
| 11 | DISTRIBUTION OF LAND & LAND RIGHTS (ACCT. 360) | | | | | | | | | |
| 12 | HIGH VOLTAGE (LAND & EASEMENTS)--ALLOCATOR | | | 0 | 0 | 61,703,012 | 1,852,157,664 | 332,929,877 | 245,166,001 | 368,060,950 |
| 13 | | | 9,124,445,001 | 0.00% | 0.00% | 0.68% | 20.30% | 3.65% | 2.69% | 4.03% |
| 14 | HIGH VOLTAGE (LAND & EASEMENTS) AMOUNT | | 57,043,996 | 0 | 0 | 385,753 | 11,579,277 | 2,081,403 | 1,532,723 | 2,301,035 |
| 15 | | | | | | | | | | |
| 16 | LOW VOLTAGE (LAND & EASEMENTS) -- ALLOCATOR | | | 0 | 0 | 0 | 0 | 0 | 245,166,001 | 368,060,950 |
| 17 | | | 6,877,654,448 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 3.56% | 5.35% |
| 18 | LOW VOLTAGE (LAND & EASEMENTS) | | 8,439,564 | 0 | 0 | 0 | 0 | 0 | 300,843 | 451,647 |
| 19 | TOTAL -- LOW + HIGH VOLTAGE | D-LAND&EAS | INT | 0 | 0 | 385,753 | 11,579,277 | 2,081,403 | 1,833,566 | 2,752,682 |
| 20 | PERCENT TOTAL | D-LAND&EAS% | 65,483,560 | 0.00% | 0.00% | 0.59% | 17.68% | 3.18% | 2.80% | 4.20% |
| 21 | | | | | | | | | | |
| 22 | DISTRIBUTION STRUCTURES & IMPROVEMENTS (ACCT. 361) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 23 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 24 | TOTAL (from "Functions") | D-STRUCT | 397,803,882 | 0 | 0 | 2,115,249 | 348,223,725 | 0 | 0 | 0 |
| 25 | PERCENT TOTAL | D-STRUCT% | 397,803,882 | 0.00% | 0.00% | 0.53% | 87.54% | 0.00% | 0.00% | 0.00% |
| 26 | | | | | | | | | | |
| 27 | DISTRIBUTION STATION EQUIPMENT (ACCT. 362) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 28 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 29 | TOTAL (from "Functions") | D-STA EQ 362 | 2,181,123,305 | 0 | 0 | 59,587,763 | 1,503,933,939 | 0 | 245,166,001 | 368,060,950 |
| 30 | PERCENT TOTAL | D-STA EQ 362% | 2,181,123,305 | 0.00% | 0.00% | 2.73% | 68.95% | 0.00% | 11.24% | 16.87% |
| 31 | | | | | | | | | | |
| 32 | DISTRIBUTION POLES (ACCT. 364.0) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 33 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 34 | TOTAL (from "Functions") | D-POLES | 1,349,873,710 | 0 | 0 | 0 | 0 | 116,333,613 | 0 | 0 |
| 35 | PERCENT TOTAL | D-POLES% | 1,349,873,710 | 0.00% | 0.00% | 0.00% | 0.00% | 8.62% | 0.00% | 0.00% |
| 36 | | | | | | | | | | |
| 37 | DIST. OH COND. & DEVICES (ACCT. 365) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 38 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 39 | TOTAL (from "Functions") | D-OVERHEAD | 1,791,499,154 | 0 | 0 | 0 | 0 | 52,708,296 | 0 | 0 |
| 40 | PERCENT TOTAL | D-OVERHEAD% | 1,791,499,154 | 0.00% | 0.00% | 0.00% | 0.00% | 2.94% | 0.00% | 0.00% |
| 41 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other | |
|----|--|---------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|-------------|------------------------|--|
| 1 | EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS | | | | | | | | | |
| 2 | NONE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | None% | | 0 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 4 | | | | | | | | | | |
| 5 | DIRECT TO SUPPLY ADMINISTRATION | SUPPLY-AD | EXT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | | SUPPLY-AD% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 7 | | | | | | | | | | |
| 8 | DIRECT TO TRANSMISSION & NON-DST | TRANS&NON | EXT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | TRANS&NON% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 10 | | | | | | | | | | |
| 11 | DISTRIBUTION OF LAND & LAND RIGHTS (ACCT. 360) | | | | | | | | | |
| 12 | HIGH VOLTAGE (LAND & EASEMENTS)--ALLOCATOR | | | 6,264,427,497 | 0 | 0 | 0 | 0 | 0 | |
| 13 | | | 9,124,445,001 | 68.66% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 14 | HIGH VOLTAGE (LAND & EASEMENTS) AMOUNT | | 57,043,996 | 39,163,804 | 0 | 0 | 0 | 0 | 0 | |
| 15 | | | | | | | | | | |
| 16 | LOW VOLTAGE (LAND & EASEMENTS) -- ALLOCATOR | | | 6,264,427,497 | 0 | 0 | 0 | 0 | 0 | |
| 17 | | | 6,877,654,448 | 91.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 18 | LOW VOLTAGE (LAND & EASEMENTS) | | 8,439,564 | 7,687,074 | 0 | 0 | 0 | 0 | 0 | |
| 19 | TOTAL -- LOW + HIGH VOLTAGE | D-LAND&EAS | INT | 46,850,878 | 0 | 0 | 0 | 0 | 0 | |
| 20 | PERCENT TOTAL | D-LAND&EAS% | 65,483,560 | 71.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 21 | | | | | | | | | | |
| 22 | DISTRIBUTION STRUCTURES & IMPROVEMENTS (ACCT. 361) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 23 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 24 | TOTAL (from "Functions") | D-STRUCT | 397,803,882 | 21,232,263 | 0 | 0 | 89,604 | 26,143,041 | 0 | |
| 25 | PERCENT TOTAL | D-STRUCT% | 397,803,882 | 5.34% | 0.00% | 0.00% | 0.02% | 6.57% | 0.00% | |
| 26 | | | | | | | | | | |
| 27 | DISTRIBUTION STATION EQUIPMENT (ACCT. 362) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 28 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 29 | TOTAL (from "Functions") | D-STA EQ 362 | 2,181,123,305 | 0 | 0 | 0 | 4,374,652 | 0 | 0 | |
| 30 | PERCENT TOTAL | D-STA EQ 362% | 2,181,123,305 | 0.00% | 0.00% | 0.00% | 0.20% | 0.00% | 0.00% | |
| 31 | | | | | | | | | | |
| 32 | DISTRIBUTION POLES (ACCT. 364.0) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 33 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 34 | TOTAL (from "Functions") | D-POLES | 1,349,873,710 | 993,718,780 | 173,106,856 | 0 | 714,438 | 66,000,023 | 0 | |
| 35 | PERCENT TOTAL | D-POLES% | 1,349,873,710 | 73.62% | 12.82% | 0.00% | 0.05% | 4.89% | 0.00% | |
| 36 | | | | | | | | | | |
| 37 | DIST. OH COND. & DEVICES (ACCT. 365) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 38 | DIRECT ASSIGNMENTS | | EXT | | | | | | | |
| 39 | TOTAL (from "Functions") | D-OVERHEAD | 1,791,499,154 | 1,352,737,652 | 260,544,198 | 0 | 77,551 | 125,431,457 | 0 | |
| 40 | PERCENT TOTAL | D-OVERHEAD% | 1,791,499,154 | 75.51% | 14.54% | 0.00% | 0.00% | 7.00% | 0.00% | |
| 41 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|----|--|---------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|--|
| 1 | EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS | | | | | | | | | |
| 2 | NONE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 3 | None% | | 0 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 4 | | | | | | | | | | |
| 5 | DIRECT TO SUPPLY ADMINISTRATION | SUPPLY-AD | EXT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 6 | | SUPPLY-AD% | | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 7 | | | | | | | | | | |
| 8 | DIRECT TO TRANSMISSION & NON-DST | TRANS&NON | EXT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 9 | | TRANS&NON% | | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 10 | | | | | | | | | | |
| 11 | DISTRIBUTION OF LAND & LAND RIGHTS (ACCT. 360) | | | | | | | | | |
| 12 | HIGH VOLTAGE (LAND & EASEMENTS)--ALLOCATOR | | | | | | | | | |
| 13 | | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 14 | HIGH VOLTAGE (LAND & EASEMENTS) AMOUNT | | 9,124,445,001 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 15 | | | 57,043,996 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 16 | LOW VOLTAGE (LAND & EASEMENTS) -- ALLOCATOR | | | 0 | 0 | 0 | 0 | 0 | 0 | |
| 17 | | | 6,877,654,448 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 18 | LOW VOLTAGE (LAND & EASEMENTS) | | 8,439,564 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 19 | TOTAL -- LOW + HIGH VOLTAGE | D-LAND&EAS | INT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 20 | PERCENT TOTAL | D-LAND&EAS% | 65,483,560 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 21 | | | | | | | | | | |
| 22 | DISTRIBUTION STRUCTURES & IMPROVEMENTS (ACCT. 361) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 23 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 24 | TOTAL (from "Functions") | D-STRUCT | EXT | 397,803,882 | 0 | 0 | 0 | 0 | 0 | |
| 25 | PERCENT TOTAL | D-STRUCT% | 397,803,882 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 26 | | | | | | | | | | |
| 27 | DISTRIBUTION STATION EQUIPMENT (ACCT. 362) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 28 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 29 | TOTAL (from "Functions") | D-STA EQ 362 | EXT | 2,181,123,305 | 0 | 0 | 0 | 0 | 0 | |
| 30 | PERCENT TOTAL | D-STA EQ 362% | 2,181,123,305 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 31 | | | | | | | | | | |
| 32 | DISTRIBUTION POLES (ACCT. 364.0) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 33 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 34 | TOTAL (from "Functions") | D-POLES | EXT | 1,349,873,710 | 0 | 0 | 0 | 0 | 0 | |
| 35 | PERCENT TOTAL | D-POLES% | 1,349,873,710 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 36 | | | | | | | | | | |
| 37 | DIST. OH COND. & DEVICES (ACCT. 365) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 38 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 39 | TOTAL (from "Functions") | D-OVERHEAD | EXT | 1,791,499,154 | 0 | 0 | 0 | 0 | 0 | |
| 40 | PERCENT TOTAL | D-OVERHEAD% | 1,791,499,154 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 41 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|----|--|----------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|---------|
| 42 | DIST. UG COND. & DEVICES (ACCT. 366) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 43 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 44 | | EXT | | | | | | | | |
| 45 | TOTAL (from "Functions") | D-CONDUIT | 732,067,328 | 0 | 0 | 0 | 0 | 65,131,159 | 0 | 0 |
| 46 | PERCENT TOTAL | D-CONDUIT% | 732,067,328 | 0.00% | 0.00% | 0.00% | 0.00% | 8.90% | 0.00% | 0.00% |
| 47 | DIST. UG COND. & DEVICES (ACCT. 367) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 48 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 49 | | EXT | | | | | | | | |
| 50 | TOTAL (from "Functions") | D-COND&DEV | 3,927,830,315 | 0 | 0 | 0 | 0 | 98,756,809 | 0 | 0 |
| 51 | PERCENT TOTAL | D-COND&DEV% | 3,927,830,315 | 0.00% | 0.00% | 0.00% | 0.00% | 2.51% | 0.00% | 0.00% |
| 52 | LINE TRANSFORMERS (ACCT. 368)--DIRECT ASSIGNMENTS | | | | | | | | | |
| 53 | | EXT | | | | | | | | |
| 54 | TOTAL (from "Functions") | D-TRANSF | 1,084,582,166 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | PERCENT TOTAL | D-TRANSF% | 1,084,582,166 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 56 | SERVICES (ACCT. 369) -- DIRECT ASSIGNMENT | | | | | | | | | |
| 57 | | EXT | | | | | | | | |
| 58 | TOTAL (from "Functions") | D-SERVICES | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | PERCENT TOTAL | D-SERVICES% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 60 | CONSTRUCTION WORK IN PROGRESS (Distribution Plant Only) | | | | | | | | | |
| 61 | Structures & Improvements | 361 | 910,267 | 0 | 0 | 4,840 | 796,816 | 0 | 0 | 0 |
| 62 | Station Equipment | 362 | 3,292,729 | 0 | 0 | 89,957 | 2,270,411 | 0 | 370,114 | 555,643 |
| 63 | Poles, Towers and Fixtures | 364 | 301,312 | 0 | 0 | 0 | 0 | 25,967 | 0 | 0 |
| 64 | Overhead Conductors and Devices | 365 | 431,761 | 0 | 0 | 0 | 0 | 12,703 | 0 | 0 |
| 65 | Underground Conduit | 366 | 314,903 | 0 | 0 | 0 | 0 | 28,017 | 0 | 0 |
| 66 | Underground Conductors and Devices | 367 | 621,211 | 0 | 0 | 0 | 0 | 15,619 | 0 | 0 |
| 67 | Line Transformers | 368 | 64,674 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | Services | 369 | 6,034 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | Meters | 370 | 233,235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Installations on Customer Premises | 371 | 48,479 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Other Property on Customers Premise | 372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Street Lighting and Signals | 373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | TOTAL CWIP FROM "Functions" Tab | CWIP | 6,225,000 | 0 | 0 | 94,797 | 3,067,227 | 82,306 | 370,114 | 555,643 |
| 74 | PERCENT TOTAL | CWIP% | 6,224,605 | 0.00% | 0.00% | 1.52% | 49.28% | 1.32% | 5.95% | 8.93% |
| 75 | DIRECT TO METER SERVICES ONLY (MAINT OF METERS, ACCT. 597) | | | | | | | | | |
| 76 | | EXT | | | | | | | | |
| 77 | TOTAL (from "Functions") | D-METER SERV. | 247,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 78 | PERCENT TOTAL | D-METER SERV.% | 247,852 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 79 | METERS (ACCT. 370) -- DIRECT ASSIGNMENT OF PLANT | | | | | | | | | |
| 80 | | EXT | | | | | | | | |
| 81 | TOTAL (from "Functions") | D-METERS | 389,601,676 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 82 | PERCENT TOTAL | D-METERS% | 389,601,676 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 83 | METERS -- ACCT 586 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | | |
| 84 | | EXT | | | | | | | | |
| 85 | TOTAL (from "Functions") | D-METERS-586 | 7,809,401 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 86 | PERCENT TOTAL | D-METERS-586% | 7,809,401 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 87 | METERS - ACCT 587 - DIRECT TO METERS AND CUST. INST. | | | | | | | | | |
| 88 | | EXT | | | | | | | | |
| 89 | TOTAL (from "Functions") | D-CUST.INSTL | 17,620,274 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 90 | PERCENT TOTAL | D-CUST.INSTL% | 17,620,274 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 91 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other | |
|----|--|----------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------|------------------------|------------|
| 42 | DIST. UG COND. & DEVICES (ACCT. 366) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 43 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 44 | | EXT | | | | | | | | |
| 45 | TOTAL (from "Functions") | D-CONDUIT | 732,067,328 | 647,391,836 | 19,378,336 | 0 | 3,244 | 162,753 | 0 | 0 |
| 46 | PERCENT TOTAL | D-CONDUIT% | 732,067,328 | 88.43% | 2.65% | 0.00% | 0.00% | 0.02% | 0.00% | 0.00% |
| 47 | DIST. UG COND. & DEVICES (ACCT. 367) -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 48 | DIRECT ASSIGNMENTS | | | | | | | | | |
| 49 | | EXT | | | | | | | | |
| 50 | TOTAL (from "Functions") | D-COND&DEV | 3,927,830,315 | 3,270,579,229 | 557,819,877 | 0 | 4,447 | 669,953 | 0 | 0 |
| 51 | PERCENT TOTAL | D-COND&DEV% | 3,927,830,315 | 83.27% | 14.20% | 0.00% | 0.00% | 0.02% | 0.00% | 0.00% |
| 52 | LINE TRANSFORMERS (ACCT. 368)--DIRECT ASSIGNMENTS | | | | | | | | | |
| 53 | | EXT | | | | | | | | |
| 54 | TOTAL (from "Functions") | D-TRANSF | 1,084,582,166 | 0 | 0 | 0 | 21,691,643 | 1,062,890,523 | 0 | 0 |
| 55 | PERCENT TOTAL | D-TRANSF% | 1,084,582,166 | 0.00% | 0.00% | 0.00% | 2.00% | 98.00% | 0.00% | 0.00% |
| 56 | SERVICES (ACCT. 369) -- DIRECT ASSIGNMENT | | | | | | | | | |
| 57 | | EXT | | | | | | | | |
| 58 | TOTAL (from "Functions") | D-SERVICES | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 59 | PERCENT TOTAL | D-SERVICES% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| 60 | CONSTRUCTION WORK IN PROGRESS (Distribution Plant Only) | | | | | | | | | |
| 61 | Structures & Improvements | 361 | 910,267 | 48,584 | 0 | 0 | 205 | 59,821 | 0 | 0 |
| 62 | Station Equipment | 362 | 3,292,729 | 0 | 0 | 0 | 6,604 | 0 | 0 | 0 |
| 63 | Poles, Towers and Fixtures | 364 | 301,312 | 221,813 | 38,640 | 0 | 159 | 14,732 | 0 | 0 |
| 64 | Overhead Conductors and Devices | 365 | 431,761 | 326,017 | 62,793 | 0 | 19 | 30,230 | 0 | 0 |
| 65 | Underground Conduit | 366 | 314,903 | 278,479 | 8,336 | 0 | 1 | 70 | 0 | 0 |
| 66 | Underground Conductors and Devices | 367 | 621,211 | 517,263 | 88,223 | 0 | 1 | 106 | 0 | 0 |
| 67 | Line Transformers | 368 | 64,674 | 0 | 0 | 0 | 1,293 | 63,381 | 0 | 0 |
| 68 | Services | 369 | 6,034 | 0 | 0 | 0 | 0 | 0 | 6,034 | 0 |
| 69 | Meters | 370 | 233,235 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 70 | Installations on Customer Premises | 371 | 48,479 | 0 | 0 | 0 | 0 | 0 | 0 | 48,479 |
| 71 | Other Property on Customers Premise | 372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Street Lighting and Signals | 373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | TOTAL CWIP FROM "Functions" Tab | CWIP | 6,225,000 | 1,392,156 | 197,991 | 0 | 8,283 | 168,340 | 6,034 | 48,479 |
| 74 | PERCENT TOTAL | CWIP% | 6,224,605 | 22.37% | 3.18% | 0.00% | 0.13% | 2.70% | 0.10% | 0.78% |
| 75 | | | | | | | 100.00% | | | |
| 76 | DIRECT TO METER SERVICES ONLY (MAINT OF METERS, ACCT. 597) | | | | | | | | | |
| 77 | | EXT | | | | | | | | |
| 78 | TOTAL (from "Functions") | D-METER SERV. | 247,852 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | PERCENT TOTAL | D-METER SERV.% | 247,852 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 80 | METERS (ACCT. 370) -- DIRECT ASSIGNMENT OF PLANT | | | | | | | | | |
| 81 | | EXT | | | | | | | | |
| 82 | TOTAL (from "Functions") | D-METERS | 389,601,676 | 0 | 0 | 0 | 0 | 0 | 20,945,750 | 0 |
| 83 | PERCENT TOTAL | D-METERS% | 389,601,676 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 5.38% | 0.00% |
| 84 | METERS -- ACCT 586 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | | |
| 85 | | EXT | | | | | | | | |
| 86 | TOTAL (from "Functions") | D-METERS-586 | 7,809,401 | 0 | 0 | 0 | 0 | 0 | 783,046 | 0 |
| 87 | PERCENT TOTAL | D-METERS-586% | 7,809,401 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 10.03% | 0.00% |
| 88 | METERS - ACCT 587 - DIRECT TO METERS AND CUST. INST. | | | | | | | | | |
| 89 | | EXT | | | | | | | | |
| 90 | TOTAL (from "Functions") | D-CUST.INSTL | 17,620,274 | 0 | 0 | 0 | 0 | 0 | 0 | 16,672,628 |
| 91 | PERCENT TOTAL | D-CUST.INSTL% | 17,620,274 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 94.62% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|----|--|----------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 42 | DIST. UG COND. & DEVICES (ACCT. 366) -- DIRECT ASSIGNMENTS | | | | | | | | |
| 43 | DIRECT ASSIGNMENTS | | | | | | | | |
| 44 | | EXT | | | | | | | |
| 45 | TOTAL (from "Functions") | D-CONDUIT | 732,067,328 | 0 | 0 | 0 | 0 | 0 | 0 |
| 46 | PERCENT TOTAL | D-CONDUIT% | 732,067,328 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 47 | DIST. UG COND. & DEVICES (ACCT. 367) -- DIRECT ASSIGNMENTS | | | | | | | | |
| 48 | DIRECT ASSIGNMENTS | | | | | | | | |
| 49 | | EXT | | | | | | | |
| 50 | TOTAL (from "Functions") | D-COND&DEV | 3,927,830,315 | 0 | 0 | 0 | 0 | 0 | 0 |
| 51 | PERCENT TOTAL | D-COND&DEV% | 3,927,830,315 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 52 | LINE TRANSFORMERS (ACCT. 368)--DIRECT ASSIGNMENTS | | | | | | | | |
| 53 | | EXT | | | | | | | |
| 54 | TOTAL (from "Functions") | D-TRANSF | 1,084,582,166 | 0 | 0 | 0 | 0 | 0 | 0 |
| 55 | PERCENT TOTAL | D-TRANSF% | 1,084,582,166 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 56 | SERVICES (ACCT. 369) -- DIRECT ASSIGNMENT | | | | | | | | |
| 57 | | EXT | | | | | | | |
| 58 | TOTAL (from "Functions") | D-SERVICES | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 59 | PERCENT TOTAL | D-SERVICES% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 60 | CONSTRUCTION WORK IN PROGRESS (Distribution Plant Only) | | | | | | | | |
| 61 | Structures & Improvements | 361 | 910,267 | 0 | 0 | 0 | 0 | 0 | 0 |
| 62 | Station Equipment | 362 | 3,292,729 | 0 | 0 | 0 | 0 | 0 | 0 |
| 63 | Poles, Towers and Fixtures | 364 | 301,312 | 0 | 0 | 0 | 0 | 0 | 0 |
| 64 | Overhead Conductors and Devices | 365 | 431,761 | 0 | 0 | 0 | 0 | 0 | 0 |
| 65 | Underground Conduit | 366 | 314,903 | 0 | 0 | 0 | 0 | 0 | 0 |
| 66 | Underground Conductors and Devices | 367 | 621,211 | 0 | 0 | 0 | 0 | 0 | 0 |
| 67 | Line Transformers | 368 | 64,674 | 0 | 0 | 0 | 0 | 0 | 0 |
| 68 | Services | 369 | 6,034 | 0 | 0 | 0 | 0 | 0 | 0 |
| 69 | Meters | 370 | 233,235 | 0 | 233,235 | 0 | 0 | 0 | 0 |
| 70 | Installations on Customer Premises | 371 | 48,479 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71 | Other Property on Customers Premise | 372 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | Street Lighting and Signals | 373 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 73 | TOTAL CWIP FROM "Functions" Tab | CWIP | 6,225,000 | 0 | 233,235 | 0 | 0 | 0 | 0 |
| 74 | PERCENT TOTAL | CWIP% | 6,224,605 | 0.00% | 3.75% | 0.00% | 0.00% | 0.00% | 0.00% |
| 75 | | | | | | | | | |
| 76 | DIRECT TO METER SERVICES ONLY (MAINT OF METERS, ACCT. 597) | | | | | | | | |
| 77 | | EXT | | | | | | | |
| 78 | TOTAL (from "Functions") | D-METER SERV. | 247,852 | 0 | 247,852 | 0 | 0 | 0 | 0 |
| 79 | PERCENT TOTAL | D-METER SERV.% | 247,852 | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 80 | METERS (ACCT. 370) -- DIRECT ASSIGNMENT OF PLANT | | | | | | | | |
| 81 | | EXT | | | | | | | |
| 82 | TOTAL (from "Functions") | D-METERS | 389,601,676 | 0 | 368,655,926 | 0 | 0 | 0 | 0 |
| 83 | PERCENT TOTAL | D-METERS% | 389,601,676 | 0.00% | 94.62% | 0.00% | 0.00% | 0.00% | 0.00% |
| 84 | METERS -- ACCT 586 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | |
| 85 | | EXT | | | | | | | |
| 86 | TOTAL (from "Functions") | D-METERS-586 | 7,809,401 | 0 | 7,026,355 | 0 | 0 | 0 | 0 |
| 87 | PERCENT TOTAL | D-METERS-586% | 7,809,401 | 0.00% | 89.97% | 0.00% | 0.00% | 0.00% | 0.00% |
| 88 | METERS - ACCT 587 - DIRECT TO METERS AND CUST. INST. | | | | | | | | |
| 89 | | EXT | | | | | | | |
| 90 | TOTAL (from "Functions") | D-CUST.INSTL | 17,620,274 | 0 | 947,646 | 0 | 0 | 0 | 0 |
| 91 | PERCENT TOTAL | D-CUST.INSTL% | 17,620,274 | 0.00% | 5.38% | 0.00% | 0.00% | 0.00% | 0.00% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
 FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|-----|--|-----------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|--------|
| 92 | METERS -- ACCT 901 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | | |
| 93 | C-METERS-901 | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 94 | C-METERS-901% | 727,783 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 95 | | | | | | | | | | |
| 96 | METERS -- ACCT 902 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | | |
| 97 | C-METERS-902 | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 98 | C-METERS-902% | 30,543,407 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 99 | | | | | | | | | | |
| 100 | BILLING AND COLLECTING -- ACCT 903 -- DIRECT ASSIGNMENTS | | | | | | | | | |
| 101 | C-BILL&COLLECT | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 102 | C-BILL&COLLECT% | 130,969,399 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 103 | | | | | | | | | | |
| 104 | INSTALLATIONS ON CUSTOMER PREMISES (ACCT. 371 & 372) | | | | | | | | | |
| 105 | D-INST CUST | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 106 | D-INST CUST% | 44,458,452 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 107 | | | | | | | | | | |
| 108 | STREET LIGHTING & SIGNAL SYSTEMS (ACCT. 373) & DA TO FIXT. LIGT. | | | | | | | | | |
| 109 | D-FIXT | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 110 | D-FIXT% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 111 | | | | | | | | | | |
| 112 | CUSTOMER INFO/SERVICE -- DIRECT | | | | | | | | | |
| 113 | C-CUST. INFO | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 114 | C-CUST. INFO% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 115 | REVENUE RELATED -- DIRECT | | | | | | | | | |
| 116 | C-REVENUE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 117 | C-REVENUE% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 118 | | | | | | | | | | |
| 119 | LAND AND LAND RIGHTS (DEPRECIABLE RESERVE) | | | | | | | | | |
| 120 | ALLOCATOR -- LAND & EASEMENTS | 65,483,560 | 0 | 0 | 385,753 | 11,579,277 | 2,081,403 | 1,833,566 | 2,752,682 | |
| 121 | TOTAL (from "Functions") | D-LAND-RESV | -12,069,035 | 0 | -71,097 | -2,134,134 | -383,616 | -337,938 | -507,337 | |
| 122 | PERCENT TOTAL | D-LAND-RESV% | -12,069,035 | 0.00% | 0.00% | 0.59% | 17.68% | 3.18% | 2.80% | 4.20% |
| 123 | | | | | | | | | | |
| 124 | DISTRIBUTION STRUCTURES & IMPROV. (RESERVE) | | | | | | | | | |
| 125 | ALLOCATOR IS ACCT. 361 | 397,803,882 | 0 | 0 | 2,115,249 | 348,223,725 | 0 | 0 | 0 | |
| 126 | TOTAL (from "Functions") | D-STRUCT-RESV | -107,901,044 | 0 | -573,744 | -94,452,833 | 0 | 0 | 0 | |
| 127 | PERCENT TOTAL | D-STRUCT-RESV% | -107,901,044 | 0.00% | 0.00% | 0.53% | 87.54% | 0.00% | 0.00% | |
| 128 | | | | | | | | | | |
| 129 | DISTRIBUTION SUBSTATIONS (RESERVE) | | | | | | | | | |
| 130 | ALLOCATOR IS ACCT. 362 | 2,181,123,305 | 0 | 0 | 59,587,763 | 1,503,933,939 | 0 | 245,166,001 | 368,060,950 | |
| 131 | TOTAL (from "Functions") | D-STA.EQP-RESV | -759,555,433 | 0 | -20,750,871 | -523,730,681 | 0 | -85,376,727 | -128,173,723 | |
| 132 | PERCENT TOTAL | D-STA.EQP-RESV% | -759,555,433 | 0.00% | 0.00% | 2.73% | 68.95% | 0.00% | 11.24% | 16.87% |
| 133 | | | | | | | | | | |
| 134 | DISTRIBUTION POLES (DEPRECIATION RESERVE) | | | | | | | | | |
| 135 | ALLOCATOR IS ACCT. 364 | 1,349,873,710 | 0 | 0 | 0 | 0 | 116,333,613 | 0 | 0 | |
| 136 | TOTAL (from "Functions") | D-POLES-RESV | -622,946,320 | 0 | 0 | 0 | -53,686,205 | 0 | 0 | |
| 137 | PERCENT TOTAL | D-POLES-RESV% | -622,946,320 | 0.00% | 0.00% | 0.00% | 8.62% | 0.00% | 0.00% | |
| 138 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other |
|-----|--|-----------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|-------------|------------------------|
| 92 | METERS -- ACCT 901 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | |
| 93 | C-METERS-901 | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 94 | C-METERS-901% | 727,783 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 95 | | | | | | | | | |
| 96 | METERS -- ACCT 902 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | |
| 97 | C-METERS-902 | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 98 | C-METERS-902% | 30,543,407 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 99 | | | | | | | | | |
| 100 | BILLING AND COLLECTING -- ACCT 903 -- DIRECT ASSIGNMENTS | | | | | | | | |
| 101 | C-BILL&COLLECT | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 102 | C-BILL&COLLECT% | 130,969,399 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 103 | | | | | | | | | |
| 104 | INSTALLATIONS ON CUSTOMER PREMISES (ACCT. 371 & 372) | | | | | | | | |
| 105 | D-INST CUST | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 27,826,763 |
| 106 | D-INST CUST% | 44,458,452 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 62.59% |
| 107 | | | | | | | | | |
| 108 | STREET LIGHTING & SIGNAL SYSTEMS (ACCT. 373) & DA TO FIXT. LIGT. | | | | | | | | |
| 109 | D-FIXT | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | D-FIXT% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 111 | | | | | | | | | |
| 112 | CUSTOMER INFO/SERVICE -- DIRECT | | | | | | | | |
| 113 | C-CUST. INFO | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 114 | C-CUST. INFO% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 115 | REVENUE RELATED -- DIRECT | | | | | | | | |
| 116 | C-REVENUE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 117 | C-REVENUE% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 118 | | | | | | | | | |
| 119 | LAND AND LAND RIGHTS (DEPRECIABLE RESERVE) | | | | | | | | |
| 120 | ALLOCATOR -- LAND & EASEMENTS | 65,483,560 | 46,850,878 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL (from "Functions") | D-LAND-RESV | -12,069,035 | -8,634,914 | 0 | 0 | 0 | 0 | 0 |
| 122 | PERCENT TOTAL | D-LAND-RESV% | -12,069,035 | 71.55% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 123 | | | | | | | | | |
| 124 | DISTRIBUTION STRUCTURES & IMPROV. (RESERVE) | | | | | | | | |
| 125 | ALLOCATOR IS ACCT. 361 | 397,803,882 | 21,232,263 | 0 | 0 | 89,604 | 26,143,041 | 0 | 0 |
| 126 | TOTAL (from "Functions") | D-STRUCT-RESV | -107,901,044 | -5,759,077 | 0 | 0 | -24,304 | -7,091,086 | 0 |
| 127 | PERCENT TOTAL | D-STRUCT-RESV% | -107,901,044 | 5.34% | 0.00% | 0.00% | 0.02% | 6.57% | 0.00% |
| 128 | | | | | | | | | |
| 129 | DISTRIBUTION SUBSTATIONS (RESERVE) | | | | | | | | |
| 130 | ALLOCATOR IS ACCT. 362 | 2,181,123,305 | 0 | 0 | 0 | 4,374,652 | 0 | 0 | 0 |
| 131 | TOTAL (from "Functions") | D-STA.EQP-RESV | -759,555,433 | 0 | 0 | -1,523,431 | 0 | 0 | 0 |
| 132 | PERCENT TOTAL | D-STA.EQP-RESV% | -759,555,433 | 0.00% | 0.00% | 0.00% | 0.20% | 0.00% | 0.00% |
| 133 | | | | | | | | | |
| 134 | DISTRIBUTION POLES (DEPRECIATION RESERVE) | | | | | | | | |
| 135 | ALLOCATOR IS ACCT. 364 | 1,349,873,710 | 993,718,780 | 173,106,856 | 0 | 714,438 | 66,000,023 | 0 | 0 |
| 136 | TOTAL (from "Functions") | D-POLES-RESV | -622,946,320 | -458,586,201 | -79,886,198 | 0 | -329,702 | -30,458,013 | 0 |
| 137 | PERCENT TOTAL | D-POLES-RESV% | -622,946,320 | 73.62% | 12.82% | 0.00% | 0.05% | 4.89% | 0.00% |
| 138 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|--|-----------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 92 | METERS -- ACCT 901 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | |
| 93 | C-METERS-901 | EXT | 0 | 0 | 727,783 | 0 | 0 | 0 | 0 |
| 94 | C-METERS-901% | 727,783 | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 95 | | | | | | | | | |
| 96 | METERS -- ACCT 902 -- DIRECT ASSIGNMENT TO METER SERVICES | | | | | | | | |
| 97 | C-METERS-902 | EXT | 0 | 30,332,340 | 211,067 | 0 | 0 | 0 | 0 |
| 98 | C-METERS-902% | 30,543,407 | 0.00% | 99.31% | 0.69% | 0.00% | 0 | 0 | 0 |
| 99 | | | | | | | | | |
| 100 | BILLING AND COLLECTING -- ACCT 903 -- DIRECT ASSIGNMENTS | | | | | | | | |
| 101 | C-BILL&COLLECT | EXT | 0 | 9,144,297 | 92,171,572 | 9,780,227 | 19,873,303 | 0 | 0 |
| 102 | C-BILL&COLLECT% | 130,969,399 | 0.00% | 6.98% | 70.38% | 7.47% | 15.17% | 0.00% | 0.00% |
| 103 | | | | | | | | | |
| 104 | INSTALLATIONS ON CUSTOMER PREMISES (ACCT. 371 & 372) | | | | | | | | |
| 105 | D-INST CUST | EXT | 16,631,689 | 0 | 0 | 0 | 0 | 0 | 0 |
| 106 | D-INST CUST% | 44,458,452 | 37.41% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 107 | | | | | | | | | |
| 108 | STREET LIGHTING & SIGNAL SYSTEMS (ACCT. 373) & DA TO FIXT. LIGT. | | | | | | | | |
| 109 | D-FIXT | EXT | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| 110 | D-FIXT% | 1 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 111 | | | | | | | | | |
| 112 | CUSTOMER INFO/SERVICE -- DIRECT | | | | | | | | |
| 113 | C-CUST. INFO | EXT | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| 114 | C-CUST. INFO% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| 115 | REVENUE RELATED -- DIRECT | | | | | | | | |
| 116 | C-REVENUE | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| 117 | C-REVENUE% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 118 | | | | | | | | | |
| 119 | LAND AND LAND RIGHTS (DEPRECIABLE RESERVE) | | | | | | | | |
| 120 | ALLOCATOR -- LAND & EASEMENTS | 65,483,560 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 121 | TOTAL (from "Functions") | D-LAND-RESV | -12,069,035 | 0 | 0 | 0 | 0 | 0 | 0 |
| 122 | PERCENT TOTAL | D-LAND-RESV% | -12,069,035 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 123 | | | | | | | | | |
| 124 | DISTRIBUTION STRUCTURES & IMPROV. (RESERVE) | | | | | | | | |
| 125 | ALLOCATOR IS ACCT. 361 | 397,803,882 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 126 | TOTAL (from "Functions") | D-STRUCT-RESV | -107,901,044 | 0 | 0 | 0 | 0 | 0 | 0 |
| 127 | PERCENT TOTAL | D-STRUCT-RESV% | -107,901,044 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 128 | | | | | | | | | |
| 129 | DISTRIBUTION SUBSTATIONS (RESERVE) | | | | | | | | |
| 130 | ALLOCATOR IS ACCT. 362 | 2,181,123,305 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 131 | TOTAL (from "Functions") | D-STA.EQP-RESV | -759,555,433 | 0 | 0 | 0 | 0 | 0 | 0 |
| 132 | PERCENT TOTAL | D-STA.EQP-RESV% | -759,555,433 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 133 | | | | | | | | | |
| 134 | DISTRIBUTION POLES (DEPRECIATION RESERVE) | | | | | | | | |
| 135 | ALLOCATOR IS ACCT. 364 | 1,349,873,710 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 136 | TOTAL (from "Functions") | D-POLES-RESV | -622,946,320 | 0 | 0 | 0 | 0 | 0 | 0 |
| 137 | PERCENT TOTAL | D-POLES-RESV% | -622,946,320 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 138 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|-----|---|------------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|--|
| 139 | DISTRIBUTION OH CONDUCTORS (RESERVE) | | | | | | | | | |
| 140 | ALLOCATOR IS ACCT 365 | 1,791,499,154 | 0 | 0 | 0 | 0 | 52,708,296 | 0 | 0 | |
| 141 | TOTAL (from "Functions") | D-OH.COND.-RESV | -690,087,139 | 0 | 0 | 0 | -20,303,285 | 0 | 0 | |
| 142 | PERCENT TOTAL | D-OH.COND.-RESV% | -690,087,139 | 0.00% | 0.00% | 0.00% | 0.00% | 2.94% | 0.00% | |
| 143 | DISTRIBUTION UG CONDUIT (RESERVE) | | | | | | | | | |
| 144 | ALLOCATOR IS ACCT 366 | 732,067,328 | 0 | 0 | 0 | 0 | 65,131,159 | 0 | 0 | |
| 146 | TOTAL (from "Functions") | D-UG COND-RESV | -149,461,860 | 0 | 0 | 0 | -13,297,444 | 0 | 0 | |
| 147 | PERCENT TOTAL | D-UG COND-RESV% | -149,461,860 | 0.00% | 0.00% | 0.00% | 0.00% | 8.90% | 0.00% | |
| 148 | DISTRIBUTION UG CONDUCTORS & DEVICES (RESERVE) | | | | | | | | | |
| 149 | ALLOCATOR IS ACCT 367 | 3,927,830,315 | 0 | 0 | 0 | 0 | 98,756,809 | 0 | 0 | |
| 151 | TOTAL (from "Functions") | D-UG DVCS-RESV | -1,532,520,192 | 0 | 0 | 0 | -38,531,910 | 0 | 0 | |
| 152 | PERCENT TOTAL | D-UG DVCS-RESV% | -1,532,520,192 | 0.00% | 0.00% | 0.00% | 0.00% | 2.51% | 0.00% | |
| 153 | DIRECT ASSIGNMENT OF RENT REVENUE | | | | | | | | | |
| 154 | SUBSTATIONS (ACCT. 362) | 1,310,022 | 0 | 0 | 1,310,022 | 0 | 0 | 0 | 0 | |
| 156 | UNDERGROUND LINES | 1,635,059 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 157 | LINE TRANSFORMERS | 25,615,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 158 | METERING SERVICE | 7,519,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 159 | OTHER METERS | 4,045,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 160 | TOTAL | RENT-REVENUE | 40,126,000 | 0 | 0 | 1,310,022 | 0 | 0 | 0 | |
| 161 | PERCENT TOTAL | RENT-REVENUE% | 40,126,000 | 0.00% | 0.00% | 3.26% | 0.00% | 0.00% | 0.00% | |
| 162 | GEN PLANT TO D & C | | | | | | | | | |
| 164 | GP-ADDS | INT | 0 | 0 | 3,424,198 | 102,904,659 | 29,014,691 | 13,602,789 | 20,421,491 | |
| 165 | GP-ADDS% | 979,960,850 | 0.00% | 0.00% | 0.35% | 10.50% | 2.96% | 1.39% | 2.08% | |
| 166 | DISTRIBUTION STATION PLANT (361 + 362) | | | | | | | | | |
| 168 | D-STA.EQ.ALL | INT | 0 | 0 | 61,703,012 | 1,852,157,664 | 0 | 245,166,001 | 368,060,950 | |
| 169 | D-STA.EQ.ALL% | 2,578,927,187 | 0.00% | 0.00% | 2.39% | 71.82% | 0.00% | 9.51% | 14.27% | |
| 170 | DISTRIBUTION OVERHEAD PLANT (364 + 365) | | | | | | | | | |
| 172 | D-OVER-ALL | INT | 0 | 0 | 0 | 0 | 169,041,909 | 0 | 0 | |
| 173 | D-OVER-ALL% | 3,141,372,864 | 0.00% | 0.00% | 0.00% | 0.00% | 5.38% | 0.00% | 0.00% | |
| 174 | TOTAL DISTRIBUTION PLANT (EXCLUDING FUNCTIONALIZED/ALLOCATED GENERAL PLANT) | | | | | | | | | |
| 176 | DISTPLT | INT | 0 | 0 | 62,088,765 | 1,863,736,941 | 335,011,280 | 246,999,567 | 370,813,632 | |
| 177 | DISTPLT% | 12,710,414,068 | 0.00% | 0.00% | 0.49% | 14.66% | 2.64% | 1.94% | 2.92% | |
| 178 | TOTAL GENERAL PLANT -- USED TO FUNCTIONALIZE ACCOUNT 935 MAINTENANCE OF GENERAL PLANT | | | | | | | | | |
| 180 | GENPT | INT | 359,391,491 | 0 | 3,424,198 | 102,904,659 | 29,014,691 | 13,602,789 | 20,421,491 | |
| 181 | GENPT% | 1,339,352,341 | 26.83% | 0.00% | 0.26% | 7.68% | 2.17% | 1.02% | 1.52% | |
| 182 | TOTAL PLANT IN SERVICE -- EXCEPT SUPPLY ADMINISTRATION -- USED TO ALLOCATE A&G | | | | | | | | | |
| 184 | TOTAL PLANT | INT | 3,403,410,023 | 0 | 68,813,175 | 2,065,944,360 | 382,957,263 | 273,721,314 | 410,930,253 | |
| 185 | TOTAL PLANT% | 18,451,219,521 | 18.45% | 0.00% | 0.37% | 11.20% | 2.08% | 1.48% | 2.23% | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other | |
|-----|--|------------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------|------------------------|-------|
| 139 | DISTRIBUTION OH CONDUCTORS (RESERVE) | | | | | | | | | |
| 140 | ALLOCATOR IS ACCT 365 | 1,791,499,154 | 1,352,737,652 | 260,544,198 | 0 | 77,551 | 125,431,457 | 0 | 0 | |
| 141 | TOTAL (from "Functions") | D-OH.COND.-RESV | -690,087,139 | -521,075,801 | -100,361,867 | 0 | -29,873 | -48,316,314 | 0 | 0 |
| 142 | PERCENT TOTAL | D-OH.COND.-RESV% | -690,087,139 | 75.51% | 14.54% | 0.00% | 0.00% | 7.00% | 0.00% | 0.00% |
| 143 | DISTRIBUTION UG CONDUIT (RESERVE) | | | | | | | | | |
| 144 | ALLOCATOR IS ACCT 366 | 732,067,328 | 647,391,836 | 19,378,336 | 0 | 3,244 | 162,753 | 0 | 0 | |
| 146 | TOTAL (from "Functions") | D-UG COND-RESV | -149,461,860 | -132,174,165 | -3,956,360 | 0 | -662 | -33,228 | 0 | 0 |
| 147 | PERCENT TOTAL | D-UG COND-RESV% | -149,461,860 | 88.43% | 2.65% | 0.00% | 0.00% | 0.02% | 0.00% | 0.00% |
| 148 | DISTRIBUTION UG CONDUCTORS & DEVICES (RESERVE) | | | | | | | | | |
| 149 | ALLOCATOR IS ACCT 367 | 3,927,830,315 | 3,270,579,229 | 557,819,877 | 0 | 4,447 | 669,953 | 0 | 0 | |
| 151 | TOTAL (from "Functions") | D-UG DVCS-RESV | -1,532,520,192 | -1,276,080,764 | -217,644,388 | 0 | -1,735 | -261,395 | 0 | 0 |
| 152 | PERCENT TOTAL | D-UG DVCS-RESV% | -1,532,520,192 | 83.27% | 14.20% | 0.00% | 0.00% | 0.02% | 0.00% | 0.00% |
| 153 | DIRECT ASSIGNMENT OF RENT REVENUE | | | | | | | | | |
| 154 | SUBSTATIONS (ACCT. 362) | 1,310,022 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 155 | UNDERGROUND LINES | 1,635,059 | 1,635,059 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 156 | LINE TRANSFORMERS | 25,615,919 | 0 | 0 | 0 | 512,318 | 25,103,601 | 0 | 0 | |
| 157 | METERING SERVICE | 7,519,162 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 158 | OTHER METERS | 4,045,838 | 0 | 0 | 0 | 0 | 0 | 4,045,838 | 0 | |
| 159 | TOTAL | RENT-REVENUE | 40,126,000 | 1,635,059 | 0 | 0 | 512,318 | 25,103,601 | 4,045,838 | 0 |
| 160 | PERCENT TOTAL | RENT-REVENUE% | 40,126,000 | 4.07% | 0.00% | 0.00% | 1.28% | 62.56% | 10.08% | 0.00% |
| 161 | GEN PLANT TO D & C | | | | | | | | | |
| 162 | GP-ADDS | INT | 361,347,850 | 47,595,731 | 0 | 657,445 | 36,447,106 | 7,651,460 | 74,796,461 | |
| 163 | GP-ADDS% | 979,960,850 | 36.87% | 4.86% | 0.00% | 0.07% | 3.72% | 0.78% | 7.63% | |
| 164 | DISTRIBUTION STATION PLANT (361 + 362) | | | | | | | | | |
| 165 | D-STA.EQ.ALL | INT | 21,232,263 | 0 | 0 | 4,464,256 | 26,143,041 | 0 | 0 | |
| 166 | D-STA.EQ.ALL% | 2,578,927,187 | 0.82% | 0.00% | 0.00% | 0.17% | 1.01% | 0.00% | 0.00% | |
| 167 | DISTRIBUTION OVERHEAD PLANT (364 + 365) | | | | | | | | | |
| 168 | D-OVER-ALL | INT | 2,346,456,432 | 433,651,054 | 0 | 791,989 | 191,431,480 | 0 | 0 | |
| 169 | D-OVER-ALL% | 3,141,372,864 | 74.70% | 13.80% | 0.00% | 0.03% | 6.09% | 0.00% | 0.00% | |
| 170 | TOTAL DISTRIBUTION PLANT (EXCLUDING FUNCTIONALIZED/ALLOCATED GENERAL PL | | | | | | | | | |
| 171 | DISTPLT | INT | 6,332,510,638 | 1,010,849,267 | 0 | 26,955,579 | 1,281,297,750 | 1,030,381,339 | 27,826,763 | |
| 172 | DISTPLT% | 12,710,414,068 | 49.82% | 7.95% | 0.00% | 0.21% | 10.08% | 8.11% | 0.22% | |
| 173 | TOTAL GENERAL PLANT -- USED TO FUNCTIONALIZE ACCOUNT 935 MAINTENANCE OF | | | | | | | | | |
| 174 | GENPT | INT | 361,347,850 | 47,595,731 | 0 | 657,445 | 36,447,106 | 7,651,460 | 74,796,461 | |
| 175 | GENPT% | 1,339,352,341 | 26.98% | 3.55% | 0.00% | 0.05% | 2.72% | 0.57% | 5.58% | |
| 176 | TOTAL PLANT IN SERVICE -- EXCEPT SUPPLY ADMINISTRATION -- USED TO ALLOCATE | | | | | | | | | |
| 177 | TOTAL PLANT | INT | 7,023,959,597 | 1,109,627,497 | 0 | 28,890,690 | 1,379,017,654 | 1,083,984,393 | 114,908,409 | |
| 178 | TOTAL PLANT% | 18,451,219,521 | 38.07% | 6.01% | 0.00% | 0.16% | 7.47% | 5.87% | 0.62% | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|--|-----------------------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 139 | DISTRIBUTION OH CONDUCTORS (RESERVE) | | | | | | | | |
| 140 | ALLOCATOR IS ACCT 365 | 1,791,499,154 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | TOTAL (from "Functions") | D-OH.COND.-RESV -690,087,139 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 142 | PERCENT TOTAL | D-OH.COND.-RESV% -690,087,139 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 143 | DISTRIBUTION UG CONDUIT (RESERVE) | | | | | | | | |
| 144 | ALLOCATOR IS ACCT 366 | 732,067,328 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 146 | TOTAL (from "Functions") | D-UG COND-RESV -149,461,860 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 147 | PERCENT TOTAL | D-UG COND-RESV% -149,461,860 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 148 | DISTRIBUTION UG CONDUCTORS & DEVICES (RESERVE) | | | | | | | | |
| 149 | ALLOCATOR IS ACCT 367 | 3,927,830,315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 151 | TOTAL (from "Functions") | D-UG DVCS-RESV -1,532,520,192 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 152 | PERCENT TOTAL | D-UG DVCS-RESV% -1,532,520,192 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 153 | DIRECT ASSIGNMENT OF RENT REVENUE | | | | | | | | |
| 154 | SUBSTATIONS (ACCT. 362) | | | | | | | | |
| 155 | | 1,310,022 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 156 | UNDERGROUND LINES | 1,635,059 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 157 | LINE TRANSFORMERS | 25,615,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 158 | METERING SERVICE | 7,519,162 | 0 | 7,519,162 | 0 | 0 | 0 | 0 | 0 |
| 159 | OTHER METERS | 4,045,838 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 160 | TOTAL | RENT-REVENUE 40,126,000 | 0 | 7,519,162 | 0 | 0 | 0 | 0 | 0 |
| 161 | PERCENT TOTAL | RENT-REVENUE% 40,126,000 | 0.00% | 18.74% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 162 | GEN PLANT TO D & C | | | | | | | | |
| 163 | | GP-ADDS INT | 16,567,261 | 110,180,463 | 128,807,497 | 17,124,959 | 847,007 | 8,569,782 | 0 |
| 164 | | GP-ADDS% | 979,960,850 | 1.69% | 11.24% | 13.14% | 1.75% | 0.09% | 0.87% |
| 165 | | | | | | | | | 0.00% |
| 166 | DISTRIBUTION STATION PLANT (361 + 362) | | | | | | | | |
| 167 | | D-STA.EQ.ALL INT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 168 | | D-STA.EQ.ALL% | 2,578,927,187 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 169 | | | | | | | | | |
| 170 | DISTRIBUTION OVERHEAD PLANT (364 + 365) | | | | | | | | |
| 171 | | D-OVER-ALL INT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 172 | | D-OVER-ALL% | 3,141,372,864 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 173 | | | | | | | | | |
| 174 | TOTAL DISTRIBUTION PLANT (EXCLUDING FUNCTIONALIZED/ALLOCATED GENERAL PL | | | | | | | | |
| 175 | | DISTPLT INT | 121,942,546 | 0 | 0 | 0 | 0 | 0 | 0 |
| 176 | | DISTPLT% | 12,710,414,068 | 0.96% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 177 | | | | | | | | | |
| 178 | TOTAL GENERAL PLANT -- USED TO FUNCTIONALIZE ACCOUNT 935 MAINTENANCE OF | | | | | | | | |
| 179 | | GENPT INT | 16,567,261 | 110,180,463 | 128,807,497 | 17,124,959 | 847,007 | 8,569,782 | 0 |
| 180 | | GENPT% | 1,339,352,341 | 1.24% | 8.23% | 9.62% | 1.28% | 0.06% | 0.64% |
| 181 | | | | | | | | | 0.00% |
| 182 | TOTAL PLANT IN SERVICE -- EXCEPT SUPPLY ADMINISTRATION -- USED TO ALLOCATE | | | | | | | | |
| 183 | | TOTAL PLANT INT | 146,256,148 | 641,417,131 | 263,156,292 | 34,986,634 | 1,730,451 | 17,508,235 | 0 |
| 184 | | TOTAL PLANT% | 18,451,219,521 | 0.79% | 3.48% | 1.43% | 0.19% | 0.01% | 0.09% |
| 185 | | | | | | | | | 0.00% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. |
|-----|-------------------------|-------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|
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COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Locator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other | |
|-----|---|---------------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------|------------------------|------------|
| 186 | | | | | | | | | | |
| 187 | DISTRIBUTION OH & UG LINES (PLANT) (ACCOUNTS 364, 365, 366, 367) -- ALLOCATOR F | | | | | | | | | |
| 188 | (Inputs from "Functions") | INT | 6,264,427,497 | 1,010,849,267 | 0 | 799,680 | 192,264,186 | 0 | 0 | |
| 189 | | 7,801,270,507 | 80.30% | 12.96% | 0.00% | 0.01% | 2.46% | 0.00% | 0.00% | |
| 190 | DST to be Allocated on Acct 364 to 366 | -47,520,000 | -38,158,604 | -6,157,402 | 0 | -4,871 | -1,171,142 | 0 | 0 | |
| 191 | CUST-ADV | | -38,158,604 | -6,157,402 | 0 | -4,871 | -1,171,142 | 0 | 0 | |
| 192 | CUST-ADV% | -47,520,000 | 80.30% | 12.96% | 0.00% | 0.01% | 2.46% | 0.00% | 0.00% | |
| 193 | | | | | | | | | | |
| 194 | SUBTOTAL DISTRIBUTION OPERATING LABOR (SUM OF ACCTS.581 THROUGH 588) -- U | | | | | | | | | |
| 195 | DA-MET. SERV | 10,718 | | | | | | | | |
| 196 | (Inputs from "Functions") | INT | 20,762,136 | 2,148,599 | 0 | 35,414 | 1,793,282 | 1,957,300 | 16,704,340 | |
| 197 | | 50,766,327 | 40.90% | 4.23% | 0.00% | 0.07% | 3.53% | 3.86% | 32.90% | |
| 198 | | 14,858,801 | 6,076,872 | 628,874 | 0 | 10,365 | 524,876 | 572,882 | 4,889,195 | |
| 199 | D-OPERATE | 14,869,519 | 6,076,872 | 628,874 | 0 | 10,365 | 524,876 | 572,882 | 4,889,195 | |
| 200 | D-OPERATE% | 14,869,519 | 40.87% | 4.23% | 0.00% | 0.07% | 3.53% | 3.85% | 32.88% | |
| 201 | | | | | | | | | | |
| 202 | SUBTOTAL DISTRIBUTION MAINTENANCE LABOR (SUM OF ACCTS.591 THROUGH 598) - | | | | | | | | | |
| 203 | DA -- METER. SERV. | \$3,137 | | | | | | | | |
| 204 | ACCT 591 THRU 598 | \$221,281,331 | 133,365,864 | 18,250,591 | 0 | 218,758 | 13,620,235 | 700,520 | 18,918 | |
| 205 | BAL. OF ACT 590 | 8,174,052 | \$4,926,487 | \$674,170 | \$0 | \$8,081 | \$503,127 | \$25,877 | \$699 | |
| 206 | (Inputs from "Functions") | INT | 4,926,487 | 674,170 | 0 | 8,081 | 503,127 | 25,877 | 699 | |
| 207 | D-MAINT% | 8,177,189 | 60.25% | 8.24% | 0.00% | 0.10% | 6.15% | 0.32% | 0.01% | |
| 208 | | | | | | | | | | |
| 209 | C-INFO.SUPER | C-INFO.SUPER | INT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 210 | (Inputs from "Functions") | C-INFO.SUPER% | 10,534,464 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 211 | | | | | | | | | | |
| 212 | TOTAL LABOR EX A&G | | | | | | | | | |
| 213 | (Inputs from labor, below) | L-TOTAL | INT | 61,408,523 | 8,088,559 | 0 | 111,728 | 6,193,929 | 1,300,312 | 12,711,132 |
| 214 | | L-TOTAL% | 253,156,429 | 24.26% | 3.20% | 0.00% | 0.04% | 2.45% | 0.51% | 5.02% |
| 215 | | | | | | | | | | |
| 216 | TOTAL DISTRIBUTION LABOR | | | | | | | | | |
| 217 | (Inputs from labor, below) | L-TOTAL DIST. | INT | 61,408,523 | 8,088,559 | 0 | 111,728 | 6,193,929 | 1,300,312 | 12,711,132 |
| 218 | | L-TOTAL DIST.% | 127,853,906 | 48.03% | 6.33% | 0.00% | 0.09% | 4.84% | 1.02% | 9.94% |
| 219 | | | | | | | | | | |
| 220 | TOTAL LABOR EX. TX | | | | | | | | | |
| 221 | (Inputs from labor, below) | L-DIST & CUST | INT | 61,408,523 | 8,088,559 | 0 | 111,728 | 6,193,929 | 1,300,312 | 12,711,132 |
| 222 | | L-DIST & CUST% | 225,863,206 | 27.19% | 3.58% | 0.00% | 0.05% | 2.74% | 0.58% | 5.63% |
| 223 | | | | | | | | | | |
| 224 | LABOR IN ACCTS. 901-916 (DST ONLY) | | | | | | | | | |
| 225 | (Inputs from labor, below) | L-DIST. (901-916) | INT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 226 | | L-DIST. (901-916) % | 98,009,300 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 227 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|---|---------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 186 | | | | | | | | | |
| 187 | | | | | | | | | |
| 188 | DISTRIBUTION OH & UG LINES (PLANT) (ACCOUNTS 364, 365, 366, 367) -- ALLOCATOR F | | | | | | | | |
| 189 | (Inputs from "Functions") | INT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 190 | | 7,801,270,507 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 191 | DST to be Allocated on Acct 364 to 366 | -47,520,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 192 | | CUST-ADV | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | | CUST-ADV% | -47,520,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 194 | | | | | | | | | |
| 195 | SUBTOTAL DISTRIBUTION OPERATING LABOR (SUM OF ACCTS.581 THROUGH 588) -- U | | | | | | | | |
| 196 | (Inputs from "Functions") | DA-MET. SERV | 10,718 | | 10,718 | | | | |
| 197 | | INT | 939,984 | 0 | 0 | 0 | 0 | 0 | 0 |
| 198 | | 50,766,327 | 1.85% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 199 | | 14,858,801 | 275,124 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | | D-OPERATE | 14,869,519 | 275,124 | 10,718 | 0 | 0 | 0 | 0 |
| 201 | | D-OPERATE% | 14,869,519 | 1.85% | 0.07% | 0.00% | 0.00% | 0.00% | 0.00% |
| 202 | | | | | | | | | |
| 203 | SUBTOTAL DISTRIBUTION MAINTENANCE LABOR (SUM OF ACCTS.591 THROUGH 598) - | | | | | | | | |
| 204 | (Inputs from "Functions") | DA -- METER. SERV. | \$3,137 | | 3137 | | | | |
| 205 | | ACCT 591 THRU 598 | \$221,281,331 | 3,844,541 | 0 | 0 | 0 | 0 | 0 |
| 206 | | BAL. OF ACT 590 | 8,174,052 | \$142,016 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 207 | | D-MAINT | INT | 142,016 | 3,137 | 0 | 0 | 0 | 0 |
| 208 | | D-MAINT% | 8,177,189 | 1.74% | 0.04% | 0.00% | 0.00% | 0.00% | 0.00% |
| 209 | | | | | | | | | |
| 210 | C-INFO.SUPER | C-INFO.SUPER | INT | 0 | 0 | 0 | 0 | 10,534,464 | 0 |
| 211 | (Inputs from "Functions") | C-INFO.SUPER% | 10,534,464 | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| 212 | | | | | | | | | |
| 213 | TOTAL LABOR EX A&G | L-TOTAL | INT | 2,815,489 | 37,561,865 | 55,460,706 | 7,373,502 | 364,696 | 3,689,895 |
| 214 | (Inputs from labor, below) | L-TOTAL% | 253,156,429 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 215 | | | | | | | | | |
| 216 | TOTAL DISTRIBUTION LABOR | L-TOTAL DIST. | INT | 2,815,489 | 6,441,364 | 0 | 0 | 0 | 0 |
| 217 | (Inputs from labor, below) | L-TOTAL DIST.% | 127,853,906 | 2.20% | 5.04% | 0.00% | 0.00% | 0.00% | 0.00% |
| 218 | | | | | | | | | |
| 219 | | | | | | | | | |
| 220 | TOTAL LABOR EX. TX | L-DIST & CUST | INT | 2,815,489 | 37,561,865 | 55,460,706 | 7,373,502 | 364,696 | 3,689,895 |
| 221 | (Inputs from labor, below) | L-DIST & CUST% | 225,863,206 | 1.25% | 16.63% | 24.55% | 3.26% | 0.16% | 1.63% |
| 222 | | | | | | | | | |
| 223 | | | | | | | | | |
| 224 | LABOR IN ACCTS. 901-916 (DST ONLY) | L-DIST. (901-916) | INT | 0 | 31,120,501 | 55,460,706 | 7,373,502 | 364,696 | 3,689,895 |
| 225 | (Inputs from labor, below) | L-DIST. (901-916) % | 98,009,300 | 0.00% | 31.75% | 56.59% | 7.52% | 0.37% | 3.76% |
| 226 | | | | | | | | | |
| 227 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|-----|--|------------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|-------------|
| 228 | LABOR IN ACCTS. 901-916 (DST ONLY EXCLUDING METERING SERVICES) | | | | | | | | | |
| 229 | (Inputs from labor, below) | L-CUST. EX. MET | INT | 0 | 0 | 0 | 0 | 0 | 0 | |
| 230 | | L-CUST. EX. MET% | 66,888,799 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 231 | | | | | | | | | | |
| 232 | PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | | |
| 233 | (Inputs from "Functions") | DISTPLT-TOTAL | INT | 0 | 0 | 62,088,765 | 1,863,736,941 | 335,011,280 | 246,999,567 | 370,813,632 |
| 234 | | DISTPLT-TOTAL% | 13,056,289,313 | 0.00% | 0.00% | 0.48% | 14.27% | 2.57% | 1.89% | 2.84% |
| 235 | | | | | | | | | | |
| 236 | NET PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | | |
| 237 | (Inputs from "Functions") | DST-NETPLT | INT | 0 | 0 | 44,416,569 | 1,355,490,345 | 235,478,281 | 176,077,876 | 264,340,855 |
| 238 | | DST-NETPLT% | 8,966,594,399 | 0.00% | 0.00% | 0.50% | 15.12% | 2.63% | 1.96% | 2.95% |
| 239 | | | | | | | | | | |
| 240 | REGULATORY COMMISSION EXPENSE | | | | | | | | | |
| 241 | Transmission and Other | TRANS&NON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 242 | Distribution & Customer | L-DIST & CUST | 1,167,000 | 0 | 0 | 3,007 | 90,357 | 25,477 | 11,944 | 17,931 |
| 243 | Total | REGCOM | 1,167,000 | 0 | 0 | 3,007 | 90,357 | 25,477 | 11,944 | 17,931 |
| 244 | Percent | REGCOM% | 1,167,000 | 0.00% | 0.00% | 0.26% | 7.74% | 2.18% | 1.02% | 1.54% |
| 245 | | | | | | | | | | |
| 246 | REAL PROPERTY TAXES | | | | | | | | | |
| 247 | Transmission and Other | | 4,173,768 | 4,173,768 | | | | | | |
| 248 | Distribution & Customer | | 15,149,232 | | | | | | | |
| 249 | | DISTPLT-TOTAL | 15,149,232 | 0 | 0 | 72,042 | 2,162,497 | 388,714 | 286,594 | 430,256 |
| 250 | | 19,323,000 | | | | | | | | |
| 251 | Total | RE TAXES | INT | 4,173,768 | 0 | 72,042 | 2,162,497 | 388,714 | 286,594 | 430,256 |
| 252 | Percent | RE TAXES% | 19,323,000 | 21.60% | 0.00% | 0.37% | 11.19% | 2.01% | 1.48% | 2.23% |
| 253 | | | | | | | | | | |
| 254 | ACCT 450 FORFEITED DISCOUNTS | | | | | | | | | |
| 255 | Transmission and Other | TRANS&NON | - | 0 | 0 | 0 | 0 | 0 | 0 | |
| 256 | D&C Direct to Revenues | C-REVENUE | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 257 | Total | FORFEIT | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 258 | Percent | FORFEIT% | 33,479,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 259 | | | | | | | | | | |
| 260 | ACCT 451 MISC. REVENUES | | | | | | | | | |
| 261 | Transmission and Other | TRANS&NON | 65,000 | 65,000 | 0 | 0 | 0 | 0 | 0 | |
| 262 | D&C Direct to Revenues | C-REVENUE | 8,381,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 263 | Total | MISC REVS | 8,446,000 | 65,000 | 0 | 0 | 0 | 0 | 0 | |
| 264 | Percent | MISC REVS% | 8,446,000 | 0.77% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 265 | | | | | | | | | | |
| 266 | ACCT 456 OTHER REVENUES | | | | | | | | | |
| 267 | Transmission and Other | TRANS&NON | 445,413,000 | 445,413,000 | 0 | 0 | 0 | 0 | 0 | |
| 268 | D&C Direct to Revenues | C-REVENUE | 1,935,000 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 269 | Total | ACCT 456 | 447,348,000 | 445,413,000 | 0 | 0 | 0 | 0 | 0 | |
| 270 | Percent | ACCT 456% | 447,348,000 | 99.57% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 271 | | | | | | | | | | |
| 272 | OPERATING EXPENSES (ALLOCATOR FOR MISC TOI) | | | | | | | | | |
| 273 | Distribution & Customer | BALANCE | 664,048 | | | | | | | |
| 274 | | O&M and A&G | 814,118,709 | 0 | 0 | 2,060,572 | 62,684,880 | 20,708,746 | 8,163,801 | 12,256,089 |
| 275 | Total | OPER. EXP | 814,118,709 | 0 | 0 | 1,681 | 51,130 | 16,891 | 6,659 | 9,997 |
| 276 | Percent | | 664,048 | 0.00% | 0.00% | 0.25% | 7.70% | 2.54% | 1.00% | 1.51% |

**COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
 FUNCTIONALIZATION FACTORS**

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other |
|-----|--|----------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|---------------|------------------------|
| 228 | LABOR IN ACCTS. 901-916 (DST ONLY EXCLUDING METERING SERVICES) | | | | | | | | |
| 229 | (Inputs from labor, below) | | | | | | | | |
| 230 | L-CUST. EX. MET | INT | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 231 | L-CUST. EX. MET% | 66,888,799 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 232 | PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | |
| 233 | (Inputs from "Functions") | | | | | | | | |
| 234 | DISTPLT-TOTAL | INT | 6,332,510,638 | 1,010,849,267 | 0 | 26,955,579 | 1,281,297,750 | 1,030,381,339 | 27,826,763 |
| 235 | DISTPLT-TOTAL% | 13,056,289,313 | 48.50% | 7.74% | 0.00% | 0.21% | 9.81% | 7.89% | 0.21% |
| 236 | NET PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | |
| 237 | (Inputs from "Functions") | | 4,972,596,666 | | | | | | |
| 238 | DST-NETPLT | INT | 4,309,741,261 | 662,855,405 | 0 | 16,084,858 | 757,764,228 | 554,330,671 | 57,695,089 |
| 239 | DST-NETPLT% | 8,966,594,399 | 48.06% | 7.39% | 0.00% | 0.18% | 8.45% | 6.18% | 0.64% |
| 240 | REGULATORY COMMISSION EXPENSE | | | | | | | | |
| 241 | Transmission and Other | TRANS&NON | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242 | Distribution & Customer | L-DIST & CUST | 1,167,000 | 317,288 | 41,792 | 0 | 577 | 32,003 | 6,719 |
| 243 | Total | REGCOM | 1,167,000 | 317,288 | 41,792 | 0 | 577 | 32,003 | 6,719 |
| 244 | Percent | REGCOM% | 1,167,000 | 27.19% | 3.58% | 0.00% | 0.05% | 2.74% | 0.58% |
| 245 | REAL PROPERTY TAXES | | | | | | | | |
| 246 | Transmission and Other | | 4,173,768 | | | | | | |
| 247 | Distribution & Customer | | 15,149,232 | | | | | | |
| 248 | | DISTPLT-TOTAL | 15,149,232 | 7,347,622 | 1,172,890 | 0 | 31,277 | 1,486,692 | 1,195,553 |
| 249 | | 19,323,000 | | | | | | | |
| 250 | Total | RE TAXES | INT | 7,347,622 | 1,172,890 | 0 | 31,277 | 1,486,692 | 1,195,553 |
| 251 | Percent | RE TAXES% | 19,323,000 | 38.03% | 6.07% | 0.00% | 0.16% | 7.69% | 6.19% |
| 252 | ACCT 450 FORFEITED DISCOUNTS | | | | | | | | |
| 253 | Transmission and Other | TRANS&NON | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 254 | D&C Direct to Revenues | C-REVENUE | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 255 | Total | FORFEIT | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | Percent | FORFEIT% | 33,479,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 257 | ACCT 451 MISC. REVENUES | | | | | | | | |
| 258 | Transmission and Other | TRANS&NON | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 259 | D&C Direct to Revenues | C-REVENUE | 8,381,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 260 | Total | MISC REVS | 8,446,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 261 | Percent | MISC REVS% | 8,446,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 262 | ACCT 456 OTHER REVENUES | | | | | | | | |
| 263 | Transmission and Other | TRANS&NON | 445,413,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 264 | D&C Direct to Revenues | C-REVENUE | 1,935,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 265 | Total | ACCT 456 | 447,348,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 266 | Percent | ACCT 456% | 447,348,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 267 | OPERATING EXPENSES (ALLOCATOR FOR MISC TOI) | | | | | | | | |
| 268 | Distribution & Customer | BALANCE | 664,048 | | | | | | |
| 269 | | O&M and A&G | 814,118,709 | 260,558,629 | 34,413,446 | 0 | 453,954 | 26,419,307 | 5,762,118 |
| 270 | Total | OPER. EXP | 814,118,709 | 212,529 | 28,070 | 0 | 370 | 21,549 | 4,700 |
| 271 | Percent | | 664,048 | 32.00% | 4.23% | 0.00% | 0.06% | 3.25% | 0.71% |
| 272 | | | | | | | | | 32,968 |
| 273 | | | | | | | | | 4,96% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related | |
|-----|--|------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|------------|
| 228 | LABOR IN ACCTS. 901-916 (DST ONLY EXCLUDING METERING SERVICES) | | | | | | | | | |
| 229 | (Inputs from labor, below) | L-CUST. EX. MET | INT | 0 | 55,460,706 | 7,373,502 | 364,696 | 3,689,895 | 0 | |
| 230 | | L-CUST. EX. MET% | 66,888,799 | 0.00% | 0.00% | 82.91% | 11.02% | 0.55% | 5.52% | 0.00% |
| 231 | | | | | | | | | | |
| 232 | PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | | |
| 233 | (Inputs from "Functions") | DISTPLT-TOTAL | INT | 121,942,546 | 345,875,245 | 0 | 0 | 0 | 0 | 0 |
| 234 | | DISTPLT-TOTAL% | 13,056,289,313 | 0.93% | 2.65% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 235 | | | | | | | | | | |
| 236 | NET PLANT IN SERVICE -- DST PORTION ONLY | | | | | | | | | |
| 237 | (Inputs from "Functions") | DST-NETPLT | INT | 40,252,185 | 342,341,962 | 124,144,012 | 16,504,949 | 816,341 | 8,259,512 | 0 |
| 238 | | DST-NETPLT% | 8,966,594,399 | 0.45% | 3.82% | 1.38% | 0.18% | 0.01% | 0.09% | 0.00% |
| 239 | | | | | | | | | | |
| 240 | REGULATORY COMMISSION EXPENSE | | | | | | | | | |
| 241 | Transmission and Other | TRANS&NON | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 242 | Distribution & Customer | L-DIST & CUST | 1,167,000 | 14,547 | 194,076 | 286,557 | 38,098 | 1,884 | 19,065 | 0 |
| 243 | Total | REGCOM | 1,167,000 | 14,547 | 194,076 | 286,557 | 38,098 | 1,884 | 19,065 | 0 |
| 244 | Percent | REGCOM% | 1,167,000 | 1.25% | 16.63% | 24.55% | 3.26% | 0.16% | 1.63% | 0.00% |
| 245 | | | | | | | | | | |
| 246 | REAL PROPERTY TAXES | | | | | | | | | |
| 247 | Transmission and Other | | 4,173,768 | | | | | | | |
| 248 | Distribution & Customer | | 15,149,232 | | | | | | | |
| 249 | | DISTPLT-TOTAL | 15,149,232 | 141,490 | 401,320 | 0 | 0 | 0 | 0 | 0 |
| 250 | | 19,323,000 | | | | | | | | |
| 251 | Total | RE TAXES | INT | 141,490 | 401,320 | 0 | 0 | 0 | 0 | 0 |
| 252 | Percent | RE TAXES% | 19,323,000 | 0.73% | 2.08% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 253 | | | | | | | | | | |
| 254 | ACCT 450 FORFEITED DISCOUNTS | | | | | | | | | |
| 255 | Transmission and Other | TRANS&NON | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 256 | D&C Direct to Revenues | C-REVENUE | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 | 33,479,000 |
| 257 | Total | FORFEIT | 33,479,000 | 0 | 0 | 0 | 0 | 0 | 0 | 33,479,000 |
| 258 | Percent | FORFEIT% | 33,479,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| 259 | | | | | | | | | | |
| 260 | ACCT 451 MISC. REVENUES | | | | | | | | | |
| 261 | Transmission and Other | TRANS&NON | 65,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 262 | D&C Direct to Revenues | C-REVENUE | 8,381,000 | 0 | 0 | 0 | 0 | 0 | 0 | 8,381,000 |
| 263 | Total | MISC REVS | 8,446,000 | 0 | 0 | 0 | 0 | 0 | 0 | 8,381,000 |
| 264 | Percent | MISC REVS% | 8,446,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 99.23% |
| 265 | | | | | | | | | | |
| 266 | ACCT 456 OTHER REVENUES | | | | | | | | | |
| 267 | Transmission and Other | TRANS&NON | 445,413,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 268 | D&C Direct to Revenues | C-REVENUE | 1,935,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,935,000 |
| 269 | Total | ACCT 456 | 447,348,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,935,000 |
| 270 | Percent | ACCT 456% | 447,348,000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.43% |
| 271 | | | | | | | | | | |
| 272 | OPERATING EXPENSES (ALLOCATOR FOR MISC TOI) | | | | | | | | | |
| 273 | Distribution & Customer | BALANCE | 664,048 | | | | | | | |
| 274 | | O&M and A&G | 814,118,709 | 9,448,377 | 101,962,881 | 172,301,460 | 20,308,677 | 20,394,044 | 15,803,178 | 0 |
| 275 | Total | OPER. EXP | 814,118,709 | 7,707 | 83,168 | 140,540 | 16,565 | 16,635 | 12,890 | 0 |
| 276 | Percent | | 664,048 | 1.16% | 12.52% | 21.16% | 2.49% | 2.51% | 1.94% | 0.00% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
 FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|-----|--|----------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|-----------|
| 277 | | | | | | | | | | |
| 278 | DEVELOPMENT OF LABOR ALLOCATORS | | | | | | | | | |
| 279 | Transmission | TRANS&NON | 27,293,223 | 27,293,223 | 0 | 0 | 0 | 0 | 0 | |
| 280 | Distribution | | | | | | | | | |
| 281 | Operation | | | | | | | | | |
| 282 | | DA-MET. SERV | 2,053 | | | | | | | |
| 283 | (Inputs from "Functions") | INT | | 0 | 0 | 117,135 | 3,508,737 | 1,633,869 | 465,975 | 699,555 |
| 284 | | | 50,766,327 | 0.00% | 0.00% | 0.23% | 6.91% | 3.22% | 0.92% | 1.38% |
| 285 | | | 5,671,131 | 0 | 0 | 13,085 | 391,963 | 182,520 | 52,054 | 78,148 |
| 286 | 580 Oper super & engineering | D-OPERATE-L | 5,673,184 | 0 | 0 | 13,085 | 391,963 | 182,520 | 52,054 | 78,148 |
| 287 | 581 Load Dispatching | D-STA EQ 362 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | 582 Station Expenses | D-STA.EQ.ALL | 1,205,782 | 0 | 0 | 28,849 | 865,980 | 0 | 114,628 | 172,088 |
| 289 | 583 Overhead Line Expenses | D-OVER-ALL | 3,103,831 | 0 | 0 | 0 | 0 | 167,022 | 0 | 0 |
| 290 | 584 Underground Line Expenses | D-CONDUIT | 1,585,757 | 0 | 0 | 0 | 0 | 141,083 | 0 | 0 |
| 291 | 585 Street Light and Signal Systems | D-FIXT | 448,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 292 | 586 Meter Expenses | D-METERS-586-L | 6,144,842 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 293 | 587 Customer Installation Expenses | D-CUST.INSTL | 11,609,539 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 294 | 588 Misc. Distribution Expenses | DISTPLT | 3,704,268 | 0 | 0 | 18,095 | 543,159 | 97,634 | 71,984 | 108,068 |
| 295 | 589 Rents | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 | Total Distribution Operations Labor | | 33,475,616 | 0 | 0 | 60,029 | 1,801,102 | 588,259 | 238,667 | 358,304 |
| 297 | Maintenance | | | | | | | | | |
| 298 | 590 Maint Supervision & Engineering | D-MAINT | 5,028,762 | 0 | 0 | 22,127 | 681,956 | 241,827 | 87,397 | 131,206 |
| 299 | 591 Maint of Structures | D-STRUCT | 4,687 | 0 | 0 | 25 | 4,103 | 0 | 0 | 0 |
| 300 | 592 Maintenance of Station Equipment | D-STA.EQ.ALL | 20,736,176 | 0 | 0 | 496,131 | 14,892,498 | 0 | 1,971,287 | 2,959,439 |
| 301 | 593 Maintenance of Overhead Lines | D-OVER-ALL | 44,215,961 | 0 | 0 | 0 | 0 | 2,379,326 | 0 | 0 |
| 302 | 594 Maintenance of Underground Lines | D-CONDUIT | 19,129,955 | 0 | 0 | 0 | 0 | 1,701,969 | 0 | 0 |
| 303 | 595 Maintenance of Line Transformers | D-TRANSF | 2,168,766 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 | 596 Maintenance of Street Lights | D-FIXT | 2,132,112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 597 Maintenance of Meters | D-METER SERV. | 223,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 306 | 598 Maintenance of Misc. Plant | DISTPLT | 738,341 | 0 | 0 | 3,607 | 108,263 | 19,461 | 14,348 | 21,540 |
| 307 | Total Distribution Maintenance Labor | | 94,378,290 | 0 | 0 | 521,889 | 15,686,821 | 4,342,583 | 2,073,032 | 3,112,185 |
| 308 | Total Distribution Labor | | 127,853,906 | 0 | 0 | 581,918 | 17,487,922 | 4,930,842 | 2,311,698 | 3,470,489 |
| 309 | | | | | | | | | | |
| 310 | Customer Accounts | | | | | | | | | |
| 311 | 901 Supervision | C-METERS-901 | 685,302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 | 902 Meter Reading | C-METER READ-L | 23,946,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 313 | 903 Customer Records & Collections | DIRECT ASSIG. | 69,687,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 314 | 904 Uncollectible Accounts | UNCOLLECT-FUN | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 905 Misc. Customer Accts. Expense | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 | Subtotal | | 94,319,405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | 907-910 Customer Service & Informational | C-INFO.SUPER | 3,689,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | 911-916 Sales Expenses | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Subtotal | | 3,689,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | | | | | | | | | | |
| 321 | TOTAL LABOR (TX AND DX) EXCLUDING A&G | | 253,156,429 | 27,293,223 | 0 | 581,918 | 17,487,922 | 4,930,842 | 2,311,698 | 3,470,489 |
| 322 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
 FUNCTIONALIZATION FACTORS

| | Functional Locator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other | |
|-----|--|----------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|-----------|------------------------|------------|
| 277 | | | | | | | | | | |
| 278 | DEVELOPMENT OF LABOR ALLOCATORS | | | | | | | | | |
| 279 | Transmission | TRANS&NON | 27,293,223 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 280 | Distribution | | | | | | | | | |
| 281 | Operation | | | | | | | | | |
| 282 | | DA-MET. SERV | 2,053 | | | | | | | |
| 283 | (Inputs from "Functions") | INT | | 20,762,136 | 2,148,599 | 0 | 35,414 | 1,793,282 | 1,957,300 | 16,704,340 |
| 284 | | | 50,766,327 | 40.90% | 4.23% | 0.00% | 0.07% | 3.53% | 3.86% | 32.90% |
| 285 | | | 5,671,131 | 2,319,348 | 240,021 | 0 | 3,956 | 200,328 | 218,651 | 1,866,050 |
| 286 | 580 Oper super & engineering | D-OPERATE-L | 5,673,184 | 2,319,348 | 240,021 | 0 | 3,956 | 200,328 | 218,651 | 1,866,050 |
| 287 | 581 Load Dispatching | D-STA EQ 362 | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | 582 Station Expenses | D-STA.EQ.ALL | 1,205,782 | 9,927 | 0 | 0 | 2,087 | 12,223 | 0 | 0 |
| 289 | 583 Overhead Line Expenses | D-OVER-ALL | 3,103,831 | 2,318,414 | 428,469 | 0 | 783 | 189,144 | 0 | 0 |
| 290 | 584 Underground Line Expenses | D-CONDUIT | 1,585,757 | 1,402,338 | 41,976 | 0 | 7 | 353 | 0 | 0 |
| 291 | 585 Street Light and Signal Systems | D-FIXT | 448,413 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 292 | 586 Meter Expenses | D-METERS-586-L | 6,144,842 | 0 | 0 | 0 | 0 | 0 | 705,603 | 0 |
| 293 | 587 Customer Installation Expenses | D-CUST.INSTL | 11,609,539 | 0 | 0 | 0 | 0 | 0 | 0 | 10,834,926 |
| 294 | 588 Misc. Distribution Expenses | DISTPLT | 3,704,268 | 1,845,519 | 294,598 | 0 | 7,856 | 373,416 | 300,290 | 8,110 |
| 295 | 589 Rents | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 | Total Distribution Operations Labor | | 33,475,616 | 7,895,548 | 1,005,063 | 0 | 14,689 | 775,464 | 1,224,544 | 12,709,086 |
| 297 | Maintenance | | | | | | | | | |
| 298 | 590 Maint Supervision & Engineering | D-MAINT | 5,028,762 | 3,029,663 | 414,597 | 0 | 4,970 | 309,410 | 15,914 | 430 |
| 299 | 591 Maint of Structures | D-STRUCT | 4,687 | 250 | 0 | 0 | 1 | 308 | 0 | 0 |
| 300 | 592 Maintenance of Station Equipment | D-STA.EQ.ALL | 20,736,176 | 170,721 | 0 | 0 | 35,895 | 210,206 | 0 | 0 |
| 301 | 593 Maintenance of Overhead Lines | D-OVER-ALL | 44,215,961 | 33,027,224 | 6,103,796 | 0 | 11,148 | 2,694,467 | 0 | 0 |
| 302 | 594 Maintenance of Underground Lines | D-CONDUIT | 19,129,955 | 16,917,265 | 506,383 | 0 | 85 | 4,253 | 0 | 0 |
| 303 | 595 Maintenance of Line Transformers | D-TRANSF | 2,168,766 | 0 | 0 | 0 | 43,375 | 2,125,391 | 0 | 0 |
| 304 | 596 Maintenance of Street Lights | D-FIXT | 2,132,112 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 305 | 597 Maintenance of Meters | D-METER SERV. | 223,530 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 306 | 598 Maintenance of Misc. Plant | DISTPLT | 738,341 | 367,852 | 58,720 | 0 | 1,566 | 74,430 | 59,854 | 1,616 |
| 307 | Total Distribution Maintenance Labor | | 94,378,290 | 53,512,975 | 7,083,496 | 0 | 97,039 | 5,418,465 | 75,768 | 2,046 |
| 308 | Total Distribution Labor | | 127,853,906 | 61,408,523 | 8,088,559 | 0 | 111,728 | 6,193,929 | 1,300,312 | 12,711,132 |
| 309 | | | | | | | | | | |
| 310 | Customer Accounts | | | | | | | | | |
| 311 | 901 Supervision | C-METERS-901 | 685,302 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 312 | 902 Meter Reading | C-METER READ-L | 23,946,918 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 313 | 903 Customer Records & Collections | DIRECT ASSIG. | 69,687,185 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 314 | 904 Uncollectible Accounts | UNCOLLECT-FUN | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 905 Misc. Customer Accts. Expense | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 | Subtotal | | 94,319,405 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 317 | 907-910 Customer Service & Informational | C-INFO.SUPER | 3,689,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 318 | 911-916 Sales Expenses | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Subtotal | | 3,689,895 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 320 | | | | | | | | | | |
| 321 | TOTAL LABOR (TX AND DX) EXCLUDING A&G | | 253,156,429 | 61,408,523 | 8,088,559 | 0 | 111,728 | 6,193,929 | 1,300,312 | 12,711,132 |
| 322 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|--|----------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 277 | | | | | | | | | |
| 278 | DEVELOPMENT OF LABOR ALLOCATORS | | | | | | | | |
| 279 | Transmission | TRANS&NON | 27,293,223 | 0 | 0 | 0 | 0 | 0 | 0 |
| 280 | Distribution | | | | | | | | |
| 281 | Operation | | | | | | | | |
| 282 | | DA-MET. SERV | 2,053 | | 2,053 | | | | |
| 283 | (Inputs from "Functions") | INT | | 939,984 | 0 | 0 | 0 | 0 | 0 |
| 284 | | | 50,766,327 | 1.85% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 285 | | | 5,671,131 | 105,006 | 0 | 0 | 0 | 0 | 0 |
| 286 | 580 Oper super & engineering | D-OPERATE-L | 5,673,184 | 105,006 | 2,053 | 0 | 0 | 0 | 0 |
| 287 | 581 Load Dispatching | D-STA EQ 362 | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 288 | 582 Station Expenses | D-STA.EQ.ALL | 1,205,782 | 0 | 0 | 0 | 0 | 0 | 0 |
| 289 | 583 Overhead Line Expenses | D-OVER-ALL | 3,103,831 | 0 | 0 | 0 | 0 | 0 | 0 |
| 290 | 584 Underground Line Expenses | D-CONDUIT | 1,585,757 | 0 | 0 | 0 | 0 | 0 | 0 |
| 291 | 585 Street Light and Signal Systems | D-FIXT | 448,413 | 448,413 | 0 | 0 | 0 | 0 | 0 |
| 292 | 586 Meter Expenses | D-METERS-586-L | 6,144,842 | 0 | 5,439,239 | 0 | 0 | 0 | 0 |
| 293 | 587 Customer Installation Expenses | D-CUST.INSTL | 11,609,539 | 0 | 774,613 | 0 | 0 | 0 | 0 |
| 294 | 588 Misc. Distribution Expenses | DISTPLT | 3,704,268 | 35,538 | 0 | 0 | 0 | 0 | 0 |
| 295 | 589 Rents | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 296 | Total Distribution Operations Labor | | 33,475,616 | 588,958 | 6,215,905 | 0 | 0 | 0 | 0 |
| 297 | Maintenance | | | | | | | | |
| 298 | 590 Maint Supervision & Engineering | D-MAINT | 5,028,762 | 87,336 | 1,929 | 0 | 0 | 0 | 0 |
| 299 | 591 Maint of Structures | D-STRUCT | 4,687 | 0 | 0 | 0 | 0 | 0 | 0 |
| 300 | 592 Maintenance of Station Equipment | D-STA.EQ.ALL | 20,736,176 | 0 | 0 | 0 | 0 | 0 | 0 |
| 301 | 593 Maintenance of Overhead Lines | D-OVER-ALL | 44,215,961 | 0 | 0 | 0 | 0 | 0 | 0 |
| 302 | 594 Maintenance of Underground Lines | D-CONDUIT | 19,129,955 | 0 | 0 | 0 | 0 | 0 | 0 |
| 303 | 595 Maintenance of Line Transformers | D-TRANSF | 2,168,766 | 0 | 0 | 0 | 0 | 0 | 0 |
| 304 | 596 Maintenance of Street Lights | D-FIXT | 2,132,112 | 2,132,112 | 0 | 0 | 0 | 0 | 0 |
| 305 | 597 Maintenance of Meters | D-METER SERV. | 223,530 | 0 | 223,530 | 0 | 0 | 0 | 0 |
| 306 | 598 Maintenance of Misc. Plant | DISTPLT | 738,341 | 7,084 | 0 | 0 | 0 | 0 | 0 |
| 307 | Total Distribution Maintenance Labor | | 94,378,290 | 2,226,532 | 225,459 | 0 | 0 | 0 | 0 |
| 308 | Total Distribution Labor | | 127,853,906 | 2,815,489 | 6,441,364 | 0 | 0 | 0 | 0 |
| 309 | | | | | | | | | |
| 310 | Customer Accounts | | | | | | | | |
| 311 | 901 Supervision | C-METERS-901 | 685,302 | 0 | 0 | 685,302 | 0 | 0 | 0 |
| 312 | 902 Meter Reading | C-METER READ-L | 23,946,918 | 0 | 23,845,112 | 101,806 | 0 | 0 | 0 |
| 313 | 903 Customer Records & Collections | DIRECT ASSIG. | 69,687,185 | 0 | 7,275,389 | 54,673,598 | 7,373,502 | 364,696 | 0 |
| 314 | 904 Uncollectible Accounts | UNCOLLECT-FUN | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 315 | 905 Misc. Customer Accts. Expense | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 316 | Subtotal | | 94,319,405 | 0 | 31,120,501 | 55,460,706 | 7,373,502 | 364,696 | 0 |
| 317 | 907-910 Customer Service & Informational | C-INFO.SUPER | 3,689,895 | 0 | 0 | 0 | 0 | 3,689,895 | 0 |
| 318 | 911-916 Sales Expenses | NONE | - | 0 | 0 | 0 | 0 | 0 | 0 |
| 319 | Subtotal | | 3,689,895 | 0 | 0 | 0 | 0 | 3,689,895 | 0 |
| 320 | | | | | | | | | |
| 321 | TOTAL LABOR (TX AND DX) EXCLUDING A&G | | 253,156,429 | 2,815,489 | 37,561,865 | 55,460,706 | 7,373,502 | 3,689,895 | 0 |
| 322 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Non-DST & Transmission | Supply Administration | High Voltage ESS | High Voltage Dist. Subs | High Voltage Dist. Lines | Shared Dist. Substations | Secondary Voltage Dist. Substa. | |
|-----|---|-------------------|---------------------------|--------------------------|---------------------|----------------------------|-----------------------------|-----------------------------|------------------------------------|--|
| 323 | INTANGIBLE PLANT | | | | | | | | | |
| 324 | INTANGIBLE PLANT (ACCT. 301) | Shares | | | | | | | | |
| 325 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 326 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 327 | Metering Services | DA to METER SERV. | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 328 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 329 | Total (from "Functions") | INTANG-ORG | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 330 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 331 | | | | | | | | | | |
| 332 | INTANGIBLE PLANT (ACCT. 303) -- COMPUTER SOFTWARE | Shares | | | | | | | | |
| 333 | | | | | | | | | | |
| 334 | DA to Supply Administration | | 0.009048 | | 0.90% | | | | | |
| 335 | Trans | TRANS&NON | 0.200719 | 20.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 336 | Dist | L-TOTAL DIST. | 0.066748 | 0.00% | 0.00% | 0.03% | 0.91% | 0.26% | 0.12% | |
| 337 | Metering Services | DA to METER SERV. | 0.375723 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 338 | Cust. Serv. | L-CUST. EX. MET | 0.347762 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 339 | Total | INTANG-OTHR | 1.000000 | 20.07% | 0.90% | 0.03% | 0.91% | 0.26% | 0.12% | |
| 340 | Percent | | 1.000000 | 20.07% | 0.90% | 0.03% | 0.91% | 0.26% | 0.12% | |
| 341 | | | | | | | | | | |
| 342 | ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT | Shares | | | | | | | | |
| 343 | | | | | | | | | | |
| 344 | DA to Supply Administration | | 0.007179 | | 0.72% | | | | | |
| 345 | Trans | TRANS&NON | 0.119788 | 11.98% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 346 | Dist | L-TOTAL DIST. | 0.070715 | 0.00% | 0.00% | 0.03% | 0.97% | 0.27% | 0.13% | |
| 347 | Metering Services | DA to METER SERV. | 0.409225 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 348 | Cust. Serv. | L-CUST. EX. MET | 0.393093 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 349 | Total | INTANG-DR | 1.000000 | 11.98% | 0.72% | 0.03% | 0.97% | 0.27% | 0.13% | |
| 350 | Percent | | 1.000000 | 11.98% | 0.72% | 0.03% | 0.97% | 0.27% | 0.13% | |
| 351 | | | | | | | | | | |
| 352 | GENERAL PLANT | | | | | | | | | |
| 353 | LAND AND LAND RIGHTS (ACCT. 389) | Shares | | | | | | | | |
| 354 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 355 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 356 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 357 | Total | GP-389 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 358 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 359 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other |
|-----|--|-------------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|----------|------------------------|
| 323 | INTANGIBLE PLANT | | | | | | | | |
| 324 | INTANGIBLE PLANT (ACCT. 301) | Shares | | | | | | | |
| 325 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 326 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 327 | Metering Services | DA to METER SERV. | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 328 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 329 | Total (from "Functions") | INTANG-ORG | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 330 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 331 | | | | | | | | | |
| 332 | INTANGIBLE PLANT (ACCT. 303) -- COMPUTER SOFTWARE | | | | | | | | |
| 333 | | | Shares | | | | | | |
| 334 | DA to Supply Administration | | 0.009048 | | | | | | |
| 335 | Trans | TRANS&NON | 0.200719 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 336 | Dist | L-TOTAL DIST. | 0.066748 | 3.21% | 0.42% | 0.00% | 0.01% | 0.32% | 0.07% |
| 337 | Metering Services | DA to METER SERV. | 0.375723 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 338 | Cust. Serv. | L-CUST. EX. MET | 0.347762 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 339 | Total | INTANG-OTHR | 1.000000 | 3.21% | 0.42% | 0.00% | 0.01% | 0.32% | 0.07% |
| 340 | Percent | | 1.000000 | 3.21% | 0.42% | 0.00% | 0.01% | 0.32% | 0.07% |
| 341 | | | | | | | | | |
| 342 | ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT | | | | | | | | |
| 343 | | | Shares | | | | | | |
| 344 | DA to Supply Administration | | 0.007179 | | | | | | |
| 345 | Trans | TRANS&NON | 0.119788 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 346 | Dist | L-TOTAL DIST. | 0.070715 | 3.40% | 0.45% | 0.00% | 0.01% | 0.34% | 0.07% |
| 347 | Metering Services | DA to METER SERV. | 0.409225 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 348 | Cust. Serv. | L-CUST. EX. MET | 0.393093 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 349 | Total | INTANG-DR | 1.000000 | 3.40% | 0.45% | 0.00% | 0.01% | 0.34% | 0.07% |
| 350 | Percent | | 1.000000 | 3.40% | 0.45% | 0.00% | 0.01% | 0.34% | 0.07% |
| 351 | | | | | | | | | |
| 352 | GENERAL PLANT | | | | | | | | |
| 353 | LAND AND LAND RIGHTS (ACCT. 389) | | Shares | | | | | | |
| 354 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 355 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 356 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 357 | Total | GP-389 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 358 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 359 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|---|-------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 323 | INTANGIBLE PLANT | | | | | | | | |
| 324 | INTANGIBLE PLANT (ACCT. 301) | Shares | | | | | | | |
| 325 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 326 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 327 | Metering Services | DA to METER SERV. | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 328 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 329 | Total (from "Functions") | INTANG-ORG | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 330 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 331 | | | | | | | | | |
| 332 | INTANGIBLE PLANT (ACCT. 303) -- COMPUTER SOFTWARE | Shares | | | | | | | |
| 333 | | | | | | | | | |
| 334 | DA to Supply Administration | | 0.009048 | | | | | | |
| 335 | Trans | TRANS&NON | 0.200719 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 336 | Dist | L-TOTAL DIST. | 0.066748 | 0.15% | 0.34% | 0.00% | 0.00% | 0.00% | 0.00% |
| 337 | Metering Services | DA to METER SERV. | 0.375723 | 0.00% | 37.57% | 0.00% | 0.00% | 0.00% | 0.00% |
| 338 | Cust. Serv. | L-CUST. EX. MET | 0.347762 | 0.00% | 0.00% | 28.83% | 3.83% | 0.19% | 1.92% |
| 339 | Total | INTANG-OTHR | 1.000000 | 0.15% | 37.91% | 28.83% | 3.83% | 0.19% | 1.92% |
| 340 | Percent | | 1.000000 | 0.15% | 37.91% | 28.83% | 3.83% | 0.19% | 1.92% |
| 341 | | | | | | | | | |
| 342 | ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT | Shares | | | | | | | |
| 343 | | | | | | | | | |
| 344 | DA to Supply Administration | | 0.007179 | | | | | | |
| 345 | Trans | TRANS&NON | 0.119788 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 346 | Dist | L-TOTAL DIST. | 0.070715 | 0.16% | 0.36% | 0.00% | 0.00% | 0.00% | 0.00% |
| 347 | Metering Services | DA to METER SERV. | 0.409225 | 0.00% | 40.92% | 0.00% | 0.00% | 0.00% | 0.00% |
| 348 | Cust. Serv. | L-CUST. EX. MET | 0.393093 | 0.00% | 0.00% | 32.59% | 4.33% | 0.21% | 2.17% |
| 349 | Total | INTANG-DR | 1.000000 | 0.16% | 41.28% | 32.59% | 4.33% | 0.21% | 2.17% |
| 350 | Percent | | 1.000000 | 0.16% | 41.28% | 32.59% | 4.33% | 0.21% | 2.17% |
| 351 | | | | | | | | | |
| 352 | GENERAL PLANT | | | | | | | | |
| 353 | LAND AND LAND RIGHTS (ACCT. 389) | Shares | | | | | | | |
| 354 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 355 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 356 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 357 | Total | GP-389 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 358 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 359 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | <u>Functional Allocator</u> | <u>Total</u> | <u>Non-DST & Transmission</u> | <u>Supply Administration</u> | <u>High Voltage ESS</u> | <u>High Voltage Dist. Subs</u> | <u>High Voltage Dist. Lines</u> | <u>Shared Dist. Substations</u> | <u>Secondary Voltage Dist. Substa.</u> | |
|-----|---|-------------------|---------------------------------------|----------------------------------|-----------------------------|------------------------------------|-------------------------------------|-------------------------------------|--|--|
| 360 | STRUCTURES & IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | | |
| 361 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 362 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 363 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 364 | Total | GP-390 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 365 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 366 | | | | | | | | | | |
| 367 | LEASEHOLD IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | | |
| 368 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 369 | Dist | L-TOTAL DIST. | 0.458500 | 0.00% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 370 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 371 | Total | GP-390-L | 1.000000 | 10.78% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 372 | Percent | | 1.000000 | 10.78% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 373 | | | | | | | | | | |
| 374 | LEASEHOLD AMORTIZATION RESERVE | Shares | | | | | | | | |
| 375 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 376 | Dist | L-TOTAL DIST. | 0.454500 | 0.00% | 0.00% | 0.21% | 6.22% | 1.75% | 0.82% | |
| 377 | Cust. Serv. | L-DIST. (901-916) | 0.437700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 378 | Total | GP-390-AR | 1.000000 | 10.78% | 0.00% | 0.21% | 6.22% | 1.75% | 0.82% | |
| 379 | Percent | | 1.000000 | 10.78% | 0.00% | 0.21% | 6.22% | 1.75% | 0.82% | |
| 380 | | | | | | | | | | |
| 381 | LEASEHOLD AMORTIZATION EXPENSE | Shares | | | | | | | | |
| 382 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 383 | Dist | L-TOTAL DIST. | 0.458500 | 0.00% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 384 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 385 | Total | GP-390-AM | 1.000000 | 10.78% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 386 | Percent | | 1.000000 | 10.78% | 0.00% | 0.21% | 6.27% | 1.77% | 0.83% | |
| 387 | | | | | | | | | | |
| 388 | OFFICE FURNITURE & EQUIPMENT (ACCT 391) | Shares | | | | | | | | |
| 389 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 390 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 391 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 392 | Total | GP-391 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 393 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 394 | | | | | | | | | | |
| 395 | TRANSPORTATION EQUIPMENT (ACCT. 392) | Shares | | | | | | | | |
| 396 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 397 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 398 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 399 | Total | GP-392 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 400 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 401 | | | | | | | | | | |
| 402 | STORES EQUIPMENT (ACCT. 393) | Shares | | | | | | | | |
| 403 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 404 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 405 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 406 | Total | GP-393 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 407 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 0.91% | |
| 408 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Shared Dist. Lines | Secondary Voltage Dist. Lines | Shared Pri/Sec Transformers | Primary Voltage Transformers | Secondary Voltage Transformers | Services | Cust. Install Other |
|-----|---|-------------------|-----------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------|----------|------------------------|
| 360 | STRUCTURES & IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | |
| 361 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 362 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 363 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 364 | Total | GP-390 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 365 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 366 | | | | | | | | | |
| 367 | LEASEHOLD IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | |
| 368 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 369 | Dist | L-TOTAL DIST. | 0.458500 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 370 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 371 | Total | GP-390-L | 1.000000 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 372 | Percent | | 1.000000 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 373 | | | | | | | | | |
| 374 | LEASEHOLD AMORTIZATION RESERVE | Shares | | | | | | | |
| 375 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 376 | Dist | L-TOTAL DIST. | 0.454500 | 21.83% | 2.88% | 0.00% | 0.04% | 2.20% | 0.46% |
| 377 | Cust. Serv. | L-DIST. (901-916) | 0.437700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 378 | Total | GP-390-AR | 1.000000 | 21.83% | 2.88% | 0.00% | 0.04% | 2.20% | 0.46% |
| 379 | Percent | | 1.000000 | 21.83% | 2.88% | 0.00% | 0.04% | 2.20% | 0.46% |
| 380 | | | | | | | | | |
| 381 | LEASEHOLD AMORTIZATION EXPENSE | Shares | | | | | | | |
| 382 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 383 | Dist | L-TOTAL DIST. | 0.458500 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 384 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 385 | Total | GP-390-AM | 1.000000 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 386 | Percent | | 1.000000 | 22.02% | 2.90% | 0.00% | 0.04% | 2.22% | 0.47% |
| 387 | | | | | | | | | |
| 388 | OFFICE FURNITURE & EQUIPMENT (ACCT 391) | Shares | | | | | | | |
| 389 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 390 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 391 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 392 | Total | GP-391 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 393 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 394 | | | | | | | | | |
| 395 | TRANSPORTATION EQUIPMENT (ACCT. 392) | Shares | | | | | | | |
| 396 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 397 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 398 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 399 | Total | GP-392 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 400 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 401 | | | | | | | | | |
| 402 | STORES EQUIPMENT (ACCT. 393) | Shares | | | | | | | |
| 403 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 404 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 405 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 406 | Total | GP-393 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 407 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 408 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | Functional Allocator | Total | Fixt. Inc. Ltg. | Metering Services | Billing --Comp. & Data Mang. | Indirect Uncollectible Costs | Bill Issue & Processing | Cust. Serv. & Informat. | Revenue Related |
|-----|---|-------------------|-----------------|----------------------|---------------------------------|---------------------------------|----------------------------|----------------------------|--------------------|
| 360 | STRUCTURES & IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | |
| 361 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 362 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 363 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 364 | Total | GP-390 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 365 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 366 | | | | | | | | | |
| 367 | LEASEHOLD IMPROVEMENTS (ACCT. 390) | Shares | | | | | | | |
| 368 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 369 | Dist | L-TOTAL DIST. | 0.458500 | 1.01% | 2.31% | 0.00% | 0.00% | 0.00% | 0.00% |
| 370 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 13.77% | 24.54% | 3.26% | 0.16% | 1.63% |
| 371 | Total | GP-390-L | 1.000000 | 1.01% | 16.08% | 24.54% | 3.26% | 0.16% | 1.63% |
| 372 | Percent | | 1.000000 | 1.01% | 16.08% | 24.54% | 3.26% | 0.16% | 1.63% |
| 373 | | | | | | | | | |
| 374 | LEASEHOLD AMORTIZATION RESERVE | Shares | | | | | | | |
| 375 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 376 | Dist | L-TOTAL DIST. | 0.454500 | 1.00% | 2.29% | 0.00% | 0.00% | 0.00% | 0.00% |
| 377 | Cust. Serv. | L-DIST. (901-916) | 0.437700 | 0.00% | 13.90% | 24.77% | 3.29% | 0.16% | 1.65% |
| 378 | Total | GP-390-AR | 1.000000 | 1.00% | 16.19% | 24.77% | 3.29% | 0.16% | 1.65% |
| 379 | Percent | | 1.000000 | 1.00% | 16.19% | 24.77% | 3.29% | 0.16% | 1.65% |
| 380 | | | | | | | | | |
| 381 | LEASEHOLD AMORTIZATION EXPENSE | Shares | | | | | | | |
| 382 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 383 | Dist | L-TOTAL DIST. | 0.458500 | 1.01% | 2.31% | 0.00% | 0.00% | 0.00% | 0.00% |
| 384 | Cust. Serv. | L-DIST. (901-916) | 0.433700 | 0.00% | 13.77% | 24.54% | 3.26% | 0.16% | 1.63% |
| 385 | Total | GP-390-AM | 1.000000 | 1.01% | 16.08% | 24.54% | 3.26% | 0.16% | 1.63% |
| 386 | Percent | | 1.000000 | 1.01% | 16.08% | 24.54% | 3.26% | 0.16% | 1.63% |
| 387 | | | | | | | | | |
| 388 | OFFICE FURNITURE & EQUIPMENT (ACCT 391) | Shares | | | | | | | |
| 389 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 390 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 391 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 392 | Total | GP-391 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 393 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 394 | | | | | | | | | |
| 395 | TRANSPORTATION EQUIPMENT (ACCT. 392) | Shares | | | | | | | |
| 396 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 397 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 398 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 399 | Total | GP-392 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 400 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 401 | | | | | | | | | |
| 402 | STORES EQUIPMENT (ACCT. 393) | Shares | | | | | | | |
| 403 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 404 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 405 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 406 | Total | GP-393 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 407 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 408 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | <u>Functional Allocator</u> | <u>Total</u> | <u>Non-DST & Transmission</u> | <u>Supply Administration</u> | <u>High Voltage ESS</u> | <u>High Voltage Dist. Subs</u> | <u>High Voltage Dist. Lines</u> | <u>Shared Dist. Substations</u> | <u>Secondary Voltage Dist. Substa.</u> |
|-----|--|-------------------|---------------------------------------|----------------------------------|-----------------------------|------------------------------------|-------------------------------------|-------------------------------------|--|
| 409 | TOOLS, SHOP & GARAGE EQUIP. (ACCT 394) | Shares | | | | | | | |
| 410 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 411 | Dist | L-TOTAL DIST. | 0.892200 | 0.00% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 412 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 413 | Total | GP-394 | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 414 | Percent | | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 415 | | | | | | | | | |
| 416 | LABORATORY EQUIPMENT (ACCT. 395) | Shares | | | | | | | |
| 417 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 418 | Dist | L-TOTAL DIST. | 0.892200 | 0.00% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 419 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 420 | Total | GP-395 | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 421 | Percent | | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 422 | | | | | | | | | |
| 423 | POWER OPERATED EQUIPMENT (ACCT. 396) | Shares | | | | | | | |
| 424 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 425 | Dist | L-TOTAL DIST. | 0.892200 | 0.00% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 426 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 427 | Total | GP-396 | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 428 | Percent | | 1.000000 | 10.78% | 0.00% | 0.41% | 12.20% | 3.44% | 2.42% |
| 429 | | | | | | | | | |
| 430 | COMMUNICATION EQUIPMENT (ACCT. 397) | Shares | | | | | | | |
| 431 | Trans | TRANS&NON | 0.462800 | 46.28% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 432 | Dist | L-TOTAL DIST. | 0.537200 | 0.00% | 0.00% | 0.24% | 7.35% | 2.07% | 1.46% |
| 433 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 434 | Total | GP-397 | 1.000000 | 46.28% | 0.00% | 0.24% | 7.35% | 2.07% | 1.46% |
| 435 | Percent | | 1.000000 | 46.28% | 0.00% | 0.24% | 7.35% | 2.07% | 1.46% |
| 436 | | | | | | | | | |
| 437 | MISCELLANEOUS EQUIPMENT (ACCT. 398) | Shares | | | | | | | |
| 438 | Trans | TRANS&NON | 0.107800 | 10.78% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 439 | Dist | L-TOTAL DIST. | 0.505000 | 0.00% | 0.00% | 0.23% | 6.91% | 1.95% | 1.37% |
| 440 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 441 | Total | GP-398 | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 1.37% |
| 442 | Percent | | 1.000000 | 10.78% | 0.00% | 0.23% | 6.91% | 1.95% | 1.37% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | <u>Functional Allocator</u> | <u>Total</u> | <u>Shared Dist. Lines</u> | <u>Secondary Voltage Dist. Lines</u> | <u>Shared Pri/Sec Transformers</u> | <u>Primary Voltage Transformers</u> | <u>Secondary Voltage Transformers</u> | <u>Services</u> | <u>Cust. Install Other</u> |
|-----|--|-------------------|---------------------------|--------------------------------------|------------------------------------|-------------------------------------|---------------------------------------|-----------------|----------------------------|
| 409 | TOOLS, SHOP & GARAGE EQUIP. (ACCT 394) | | | | | | | | |
| | | Shares | | | | | | | |
| 410 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 411 | Dist | L-TOTAL DIST. | 0.892200 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 412 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 413 | Total | GP-394 | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 414 | Percent | | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 415 | | | | | | | | | |
| 416 | LABORATORY EQUIPMENT (ACCT. 395) | | | | | | | | |
| | | Shares | | | | | | | |
| 417 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 418 | Dist | L-TOTAL DIST. | 0.892200 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 419 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 420 | Total | GP-395 | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 421 | Percent | | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 422 | | | | | | | | | |
| 423 | POWER OPERATED EQUIPMENT (ACCT. 396) | | | | | | | | |
| | | Shares | | | | | | | |
| 424 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 425 | Dist | L-TOTAL DIST. | 0.892200 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 426 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 427 | Total | GP-396 | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 428 | Percent | | 1.000000 | 42.85% | 5.64% | 0.00% | 0.08% | 4.32% | 0.91% |
| 429 | | | | | | | | | |
| 430 | COMMUNICATION EQUIPMENT (ACCT. 397) | | | | | | | | |
| | | Shares | | | | | | | |
| 431 | Trans | TRANS&NON | 0.462800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 432 | Dist | L-TOTAL DIST. | 0.537200 | 25.80% | 3.40% | 0.00% | 0.05% | 2.60% | 0.55% |
| 433 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 434 | Total | GP-397 | 1.000000 | 25.80% | 3.40% | 0.00% | 0.05% | 2.60% | 0.55% |
| 435 | Percent | | 1.000000 | 25.80% | 3.40% | 0.00% | 0.05% | 2.60% | 0.55% |
| 436 | | | | | | | | | |
| 437 | MISCELLANEOUS EQUIPMENT (ACCT. 398) | | | | | | | | |
| | | Shares | | | | | | | |
| 438 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 439 | Dist | L-TOTAL DIST. | 0.505000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 440 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 441 | Total | GP-398 | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |
| 442 | Percent | | 1.000000 | 24.26% | 3.19% | 0.00% | 0.04% | 2.45% | 0.51% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
FUNCTIONALIZATION FACTORS

| | <u>Functional</u> <u>Allocator</u> | <u>Total</u> | <u>Fixt. Inc. Ltg.</u> | <u>Metering</u> <u>Services</u> | <u>Billing --Comp.</u> <u>& Data Mang.</u> | <u>Indirect</u> <u>Uncollectible Costs</u> | <u>Bill Issue</u> <u>& Processing</u> | <u>Cust. Serv.</u> <u>& Informat.</u> | <u>Revenue</u> <u>Related</u> |
|-----|--|-------------------|------------------------|------------------------------------|---|---|--|--|----------------------------------|
| 409 | TOOLS, SHOP & GARAGE EQUIP. (ACCT 394) | | | | | | | | |
| | | Shares | | | | | | | |
| 410 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 411 | Dist | L-TOTAL DIST. | 0.892200 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 412 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 413 | Total | GP-394 | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 414 | Percent | | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 415 | | | | | | | | | |
| 416 | LABORATORY EQUIPMENT (ACCT. 395) | | | | | | | | |
| | | Shares | | | | | | | |
| 417 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 418 | Dist | L-TOTAL DIST. | 0.892200 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 419 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 420 | Total | GP-395 | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 421 | Percent | | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 422 | | | | | | | | | |
| 423 | POWER OPERATED EQUIPMENT (ACCT. 396) | | | | | | | | |
| | | Shares | | | | | | | |
| 424 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 425 | Dist | L-TOTAL DIST. | 0.892200 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 426 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 427 | Total | GP-396 | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 428 | Percent | | 1.000000 | 1.96% | 4.49% | 0.00% | 0.00% | 0.00% | 0.00% |
| 429 | | | | | | | | | |
| 430 | COMMUNICATION EQUIPMENT (ACCT. 397) | | | | | | | | |
| | | Shares | | | | | | | |
| 431 | Trans | TRANS&NON | 0.462800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 432 | Dist | L-TOTAL DIST. | 0.537200 | 1.18% | 2.71% | 0.00% | 0.00% | 0.00% | 0.00% |
| 433 | Cust. Serv. | L-DIST. (901-916) | 0.000000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 434 | Total | GP-397 | 1.000000 | 1.18% | 2.71% | 0.00% | 0.00% | 0.00% | 0.00% |
| 435 | Percent | | 1.000000 | 1.18% | 2.71% | 0.00% | 0.00% | 0.00% | 0.00% |
| 436 | | | | | | | | | |
| 437 | MISCELLANEOUS EQUIPMENT (ACCT. 398) | | | | | | | | |
| | | Shares | | | | | | | |
| 438 | Trans | TRANS&NON | 0.107800 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 439 | Dist | L-TOTAL DIST. | 0.505000 | 1.11% | 2.54% | 0.00% | 0.00% | 0.00% | 0.00% |
| 440 | Cust. Serv. | L-DIST. (901-916) | 0.387200 | 0.00% | 12.29% | 21.91% | 2.91% | 0.14% | 1.46% |
| 441 | Total | GP-398 | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |
| 442 | Percent | | 1.000000 | 1.11% | 14.84% | 21.91% | 2.91% | 0.14% | 1.46% |

Illustrative ECOSS #4 (Indirect Uncoll.)

Schedule 2a
ALLOCATION

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | |
|---|-------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|------------|
| 1 OPERATION & MAINTENANCE EXPENSE | | | | | | | | | |
| 2 High Voltage ESS | 2,251,199 | - | - | - | - | - | - | - | |
| 3 High Voltage Dist. Substations | CP 69kV & below | 68,413,658 | 25,550,047 | 5,091,010 | 397,857 | 672,260 | 459,077 | 8,964,242 | 7,263,595 |
| 4 High Voltage Dist. Lines | CP-ALL | 22,324,015 | 8,126,967 | 1,619,350 | 126,550 | 213,833 | 146,023 | 2,851,349 | 2,310,406 |
| 5 Shared Distribution Substations | CP-<69 KV | 8,921,078 | 3,339,516 | 665,420 | 52,002 | 87,868 | 60,004 | 1,171,670 | 949,387 |
| 6 Secondary Voltage Dist. Substations | NCP-SEC | 13,392,968 | 5,017,460 | 1,050,086 | 175,151 | 402,183 | 99,104 | 1,825,049 | 1,547,302 |
| 7 Shared Distribution Lines | CP-<69 KV | 280,675,130 | 105,067,913 | 20,935,454 | 1,636,082 | 2,764,494 | 1,887,834 | 36,863,110 | 29,869,641 |
| 8 Secondary Voltage Dist. Lines | NCP-SEC LINE | 37,063,135 | 21,957,864 | 3,852,301 | 637,845 | 1,475,433 | 415,065 | 7,043,467 | 1,146,871 |
| 9 Shared Primary/Secondary Transfm. | NCP-SH TR | 0 | - | - | - | - | - | - | - |
| 10 Primary Voltage Transformers | NCP-PRI TR | 490,554 | - | - | - | - | - | 675 | 10,740 |
| 11 Secondary Voltage Transformers | NCP-SEC | 28,448,344 | 10,657,714 | 2,230,513 | 372,043 | 854,288 | 210,510 | 3,876,632 | 3,286,664 |
| 12 Services | WEIGHTED SERVICES | 6,188,081 | 5,023,761 | 523,107 | 78,608 | 79,305 | 72,602 | 251,357 | 36,066 |
| 13 Customer Install. Other | CUST-INSTALL | 44,582,526 | 23,708,334 | 10,875,193 | 370,971 | 1,648,722 | 2,100,883 | 5,235,713 | 374,014 |
| 14 Fixt.-Incl. Ltg. | DIRECT-FXT | 10,370,689 | - | - | - | - | - | - | - |
| 15 Metering Services | METER STUDY | 104,072,974 | 51,627,145 | 23,681,764 | 807,824 | 3,590,249 | 1,937,961 | 17,935,181 | 3,002,716 |
| 16 Billing -- Computation & Data Mang. | BILLING-ACCT | 172,301,460 | 90,875,271 | 42,185,400 | 1,477,407 | 6,281,719 | 4,801,006 | 11,680,645 | 1,274,012 |
| 17 Indirect Uncollectible Costs | UNCOLLECT | 20,308,677 | 12,619,452 | 3,306,837 | 263,978 | 631,482 | 140,022 | 1,518,577 | 899,776 |
| 18 Bill Issue & Processing | NUMBER OF BILLS | 20,394,044 | 11,938,676 | 5,476,361 | 186,808 | 830,238 | 516,567 | 1,287,363 | 91,963 |
| 19 Customer Information | CUST-INFO | 15,803,178 | 7,519,270 | 1,584,600 | 274,558 | 562,629 | 1,543,447 | 3,846,497 | 274,775 |
| 20 Revenue-Related | REVENUE-RELATED | 0 | - | - | - | - | - | - | - |
| 21 | | | | | | | | | |
| 22 Total O & M Expenses | | 856,001,709 | 383,029,389 | 123,077,397 | 6,857,684 | 20,094,703 | 14,390,104 | 104,351,526 | 52,337,929 |
| 23 | | | | | | | | | |
| 24 DEPRECIATION EXPENSE | | | | | | | | | |
| 25 High Voltage ESS | HV Class | 1,784,708 | - | - | - | - | - | - | - |
| 26 High Voltage Dist. Substations | CP 69kV & below | 52,435,288 | 19,582,699 | 3,901,978 | 304,935 | 515,250 | 351,857 | 6,870,596 | 5,567,144 |
| 27 High Voltage Dist. Lines | CP-ALL | 8,960,957 | 3,262,200 | 650,014 | 50,798 | 85,833 | 58,614 | 1,144,544 | 927,407 |
| 28 Shared Distribution Substations | CP-<69 KV | 7,129,521 | 2,668,864 | 531,788 | 41,559 | 70,222 | 47,953 | 936,372 | 758,729 |
| 29 Secondary Voltage Dist. Substations | NCP-SEC | 10,703,353 | 4,009,839 | 839,204 | 139,977 | 321,416 | 79,202 | 1,458,537 | 1,236,569 |
| 30 Shared Distribution Lines | CP-<69 KV | 160,642,798 | 60,135,016 | 11,982,287 | 936,402 | 1,582,242 | 1,080,491 | 21,098,389 | 17,095,717 |
| 31 Secondary Voltage Dist. Lines | NCP-SEC LINE | 26,084,018 | 15,453,343 | 2,711,144 | 448,898 | 1,038,369 | 292,111 | 4,956,999 | 807,136 |
| 32 Shared Primary/Secondary Transfm. | NCP-SH TR | 0 | - | - | - | - | - | - | - |
| 33 Primary Voltage Transformers | NCP-PRI TR | 902,702 | - | - | - | - | - | 1,241 | 19,764 |
| 34 Secondary Voltage Transformers | NCP-SEC | 42,926,422 | 16,081,693 | 3,365,678 | 561,385 | 1,289,057 | 317,644 | 5,849,548 | 4,959,330 |
| 35 Services | WEIGHTED SERVICES | 29,783,084 | 24,179,244 | 2,517,703 | 378,339 | 381,694 | 349,430 | 1,209,778 | 173,586 |
| 36 Customer Install. Other | CUST-INSTALL | 4,885,140 | 2,597,846 | 1,191,652 | 40,649 | 180,659 | 230,205 | 573,704 | 40,983 |
| 37 Fixt.-Incl. Ltg. | DIRECT-FXT | 6,220,259 | - | - | - | - | - | - | - |
| 38 Metering Services | METER STUDY | 33,042,493 | 17,437,597 | 7,998,758 | 272,851 | 1,212,643 | 643,586 | 4,689,515 | 502,897 |
| 39 Billing -- Computation & Data Mang. | BILLING-ACCT | 16,493,925 | 8,699,229 | 4,038,287 | 141,428 | 601,331 | 459,587 | 1,118,155 | 121,958 |
| 40 Indirect Uncollectible Costs | UNCOLLECT | 2,192,868 | 1,362,609 | 357,062 | 28,504 | 68,185 | 15,119 | 163,971 | 97,155 |
| 41 Bill Issue & Processing | NUMBER OF BILLS | 108,460 | 63,493 | 29,124 | 993 | 4,415 | 2,747 | 6,846 | 489 |
| 42 Customer Information | CUST-INFO | 1,097,369 | 522,136 | 110,034 | 19,065 | 39,069 | 107,177 | 267,100 | 19,080 |
| 43 Revenue-Related | REVENUE-RELATED | 0 | - | - | - | - | - | - | - |
| 44 | | | | | | | | | |
| 45 Total Depreciation Expense & Reg. Debits | | 405,393,365 | 176,055,807 | 40,224,714 | 3,365,783 | 7,390,386 | 4,035,723 | 50,345,295 | 32,327,944 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads | | |
|-----------|--|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|---------|-----------|
| 1 | OPERATION & MAINTENANCE EXPENSE | | | | | | | | | | |
| 2 | High Voltage ESS | HV Class | - | - | 380,053 | 1,871,146 | - | - | - | | |
| 3 | High Voltage Dist. Substations | CP 69kV & below | 6,557,877 | 10,771,926 | 2,110,947 | 41,545 | 175,619 | 1,964 | 6,767 | 26,914 | 322,013 |
| 4 | High Voltage Dist. Lines | CP-ALL | 2,085,931 | 3,426,337 | 671,451 | 29,302 | 602,751 | 625 | 2,152 | 8,561 | 102,426 |
| 5 | Shared Distribution Substations | CP-<69 KV | 857,146 | 1,407,943 | 275,911 | 2,091 | 5,372 | 257 | 884 | 3,518 | 42,089 |
| 6 | Secondary Voltage Dist. Substations | NCP-SEC | 1,277,747 | 1,683,239 | 192,129 | 616 | 1,929 | 26,088 | 89,812 | 5,073 | - |
| 7 | Shared Distribution Lines | CP-<69 KV | 26,967,560 | 44,296,739 | 8,680,718 | 65,792 | 169,019 | 8,078 | 27,826 | 110,679 | 1,324,193 |
| 8 | Secondary Voltage Dist. Lines | NCP-SEC LINE | - | - | - | - | - | 115,219 | 396,665 | 22,405 | - |
| 9 | Shared Primary/Secondary Transfm. | NCP-SH TR | - | - | - | - | - | - | - | - | - |
| 10 | Primary Voltage Transformers | NCP-PRI TR | 23,030 | 303,676 | 149,355 | 352 | 2,727 | - | - | - | - |
| 11 | Secondary Voltage Transformers | NCP-SEC | 2,714,095 | 3,575,411 | 408,106 | 1,308 | 4,096 | 55,414 | 190,773 | 10,775 | - |
| 12 | Services | WEIGHTED SERVICES | 13,209 | 16,053 | 2,733 | 3,257 | 2,295 | 45,561 | 37,998 | 2,057 | 111 |
| 13 | Customer Install. Other | CUST-INSTALL | 90,029 | 40,383 | 1,066 | 957 | 674 | 34,620 | 81,353 | 19,572 | 43 |
| 14 | Fixt.-Incl. Ltg. | DIRECT-FXT | - | - | - | - | - | 10,370,689 | - | - | - |
| 15 | Metering Services | METER STUDY | 756,424 | 338,527 | 41,016 | 11,603 | 8,175 | 0 | 303,846 | 26,926 | 3,616 |
| 16 | Billing -- Computation & Data Mang. | BILLING-ACCT | 2,291,597 | 10,317,748 | 490,617 | 158,894 | 107,165 | 78,013 | 161,244 | 41,319 | 79,403 |
| 17 | Indirect Uncollectible Costs | UNCOLLECT | 769,007 | 123,960 | 15,943 | 814 | 6,231 | 7,880 | 1,922 | 438 | 2,358 |
| 18 | Bill Issue & Processing | NUMBER OF BILLS | 22,137 | 9,929 | 262 | 235 | 166 | 8,512 | 20,003 | 4,812 | 11 |
| 19 | Customer Information | CUST-INFO | 66,142 | 29,668 | 783 | 702 | 495 | 25,435 | 59,768 | 14,378 | 31 |
| 20 | Revenue-Related | REVENUE-RELATED | - | - | - | - | - | - | - | - | - |
| 21 | | | | | | | | | | | |
| 22 | Total O & M Expenses | | 44,491,931 | 76,341,540 | 13,041,034 | 697,523 | 2,957,860 | 10,778,354 | 1,381,013 | 297,426 | 1,876,293 |
| 23 | | | | | | | | | | | |
| 24 | DEPRECIATION EXPENSE | | | | | | | | | | |
| 25 | High Voltage ESS | HV Class | - | - | - | 301,299 | 1,483,409 | - | - | - | - |
| 26 | High Voltage Dist. Substations | CP 69kV & below | 5,026,250 | 8,256,086 | 1,617,924 | 31,842 | 134,602 | 1,506 | 5,186 | 20,628 | 246,805 |
| 27 | High Voltage Dist. Lines | CP-ALL | 837,302 | 1,375,347 | 269,523 | 11,762 | 241,947 | 251 | 864 | 3,436 | 41,114 |
| 28 | Shared Distribution Substations | CP-<69 KV | 685,012 | 1,125,196 | 220,502 | 1,671 | 4,293 | 205 | 707 | 2,811 | 33,636 |
| 29 | Secondary Voltage Dist. Substations | NCP-SEC | 1,021,146 | 1,345,206 | 153,545 | 492 | 1,541 | 20,849 | 71,776 | 4,054 | - |
| 30 | Shared Distribution Lines | CP-<69 KV | 15,434,728 | 25,352,984 | 4,968,359 | 37,656 | 96,737 | 4,623 | 15,926 | 63,346 | 757,894 |
| 31 | Secondary Voltage Dist. Lines | NCP-SEC LINE | - | - | - | - | - | 81,088 | 279,162 | 15,768 | - |
| 32 | Shared Primary/Secondary Transfm. | NCP-SH TR | - | - | - | - | - | - | - | - | - |
| 33 | Primary Voltage Transformers | NCP-PRI TR | 42,379 | 558,814 | 274,838 | 648 | 5,017 | - | - | - | - |
| 34 | Secondary Voltage Transformers | NCP-SEC | 4,095,366 | 5,395,028 | 615,801 | 1,974 | 6,181 | 83,615 | 287,862 | 16,259 | - |
| 35 | Services | WEIGHTED SERVICES | 63,573 | 77,262 | 13,152 | 15,676 | 11,044 | 219,285 | 182,884 | 9,898 | 536 |
| 36 | Customer Install. Other | CUST-INSTALL | 9,865 | 4,425 | 117 | 105 | 74 | 3,793 | 8,914 | 2,145 | 5 |
| 37 | Fixt.-Incl. Ltg. | DIRECT-FXT | - | - | - | - | - | 6,220,259 | - | - | - |
| 38 | Metering Services | METER STUDY | 141,455 | 63,493 | 10,254 | 7,354 | 5,182 | 0 | 48,665 | 6,245 | 1,997 |
| 39 | Billing -- Computation & Data Mang. | BILLING-ACCT | 219,368 | 987,688 | 46,965 | 15,210 | 10,259 | 7,468 | 15,435 | 3,955 | 7,601 |
| 40 | Indirect Uncollectible Costs | UNCOLLECT | 83,035 | 13,385 | 1,721 | 88 | 673 | 851 | 208 | 47 | 255 |
| 41 | Bill Issue & Processing | NUMBER OF BILLS | 118 | 53 | 1 | 1 | 1 | 45 | 106 | 26 | 0 |
| 42 | Customer Information | CUST-INFO | 4,593 | 2,060 | 54 | 49 | 34 | 1,766 | 4,150 | 998 | 2 |
| 43 | Revenue-Related | REVENUE-RELATED | - | - | - | - | - | - | - | - | - |
| 44 | | | | | | | | | | | |
| 45 | Total Depreciation Expense & Reg. Debits | | 27,664,190 | 44,557,027 | 8,192,757 | 425,828 | 2,000,995 | 6,645,604 | 921,847 | 149,618 | 1,089,845 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| | Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW |
|----|--|-------------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|
| 46 | | | | | | | | | |
| 47 | TAXES OTHER THAN INCOME | | | | | | | | |
| 48 | High Voltage ESS | HV Class | 152,444 | - | - | - | - | - | - |
| 49 | High Voltage Dist. Substations | CP 69kV & below | 4,579,385 | 1,710,236 | 340,775 | 26,631 | 44,999 | 30,729 | 600,037 |
| 50 | High Voltage Dist. Lines | CP-ALL | 1,072,648 | 390,493 | 77,808 | 6,081 | 10,274 | 7,016 | 137,005 |
| 51 | Shared Distribution Substations | CP<69 KV | 605,978 | 226,842 | 45,200 | 3,532 | 5,969 | 4,076 | 79,588 |
| 52 | Secondary Voltage Dist. Substations | NCP-SEC | 909,739 | 340,819 | 71,329 | 11,897 | 27,319 | 6,732 | 123,969 |
| 53 | Shared Distribution Lines | CP<69 KV | 15,867,468 | 5,939,827 | 1,183,549 | 92,493 | 156,286 | 106,725 | 2,083,990 |
| 54 | Secondary Voltage Dist. Lines | NCP-SEC LINE | 2,295,177 | 1,359,766 | 238,558 | 39,499 | 91,368 | 25,703 | 436,175 |
| 55 | Shared Primary/Secondary Transfm. | NCP-SH TR | 0 | - | - | - | - | - | - |
| 56 | Primary Voltage Transformers | NCP-PRI TR | 46,761 | - | - | - | - | - | 64 |
| 57 | Secondary Voltage Transformers | NCP-SEC | 2,346,153 | 878,948 | 183,952 | 30,683 | 70,454 | 17,361 | 319,708 |
| 58 | Services | WEIGHTED SERVICES | 1,376,159 | 1,117,227 | 116,333 | 17,482 | 17,637 | 16,146 | 55,899 |
| 59 | Customer Install. Other | CUST-INSTALL | 1,784,812 | 949,137 | 435,376 | 14,851 | 66,005 | 84,107 | 209,606 |
| 60 | Fixt.-Incl. Ltg. | DIRECT-FXT | 530,075 | - | - | - | - | - | - |
| 61 | Metering Services | METER STUDY | 4,239,193 | 2,237,160 | 1,026,202 | 35,005 | 155,576 | 82,569 | 601,642 |
| 62 | Billing -- Computation & Data Mang. | BILLING-ACCT | 5,278,987 | 2,784,244 | 1,292,480 | 45,265 | 192,460 | 147,094 | 357,873 |
| 63 | Indirect Uncollectible Costs | UNCOLLECT | 699,722 | 434,795 | 113,935 | 9,095 | 21,757 | 4,824 | 52,322 |
| 64 | Bill Issue & Processing | NUMBER OF BILLS | 50,424 | 29,518 | 13,540 | 462 | 2,053 | 1,277 | 3,183 |
| 65 | Customer Information | CUST-INFO | 354,760 | 168,797 | 35,572 | 6,163 | 12,630 | 34,648 | 86,349 |
| 66 | Revenue-Related | REVENUE-RELATED | 0 | - | - | - | - | - | - |
| 67 | | | | | | | | | |
| 68 | Total Taxes Other than Income (Ex.Illinois Electric Dist. Tax) | | 42,189,885 | 18,567,810 | 5,174,609 | 339,140 | 874,786 | 569,007 | 5,147,409 |
| 69 | | | | | | | | | |
| 70 | TOTAL OPERATING EXPENSES | | | | | | | | |
| 71 | High Voltage ESS | | 4,188,352 | 0 | 0 | 0 | 0 | 0 | 0 |
| 72 | High Voltage Dist. Substations | | 125,428,331 | 46,842,982 | 9,333,764 | 729,423 | 1,232,509 | 841,663 | 16,434,875 |
| 73 | High Voltage Dist. Lines | | 32,357,620 | 11,779,660 | 2,347,173 | 183,429 | 309,940 | 211,654 | 4,132,897 |
| 74 | Shared Distribution Substations | | 16,656,577 | 6,235,222 | 1,242,408 | 97,093 | 164,058 | 112,033 | 2,187,630 |
| 75 | Secondary Voltage Dist. Substations | | 25,006,060 | 9,368,118 | 1,960,619 | 327,026 | 750,918 | 185,038 | 3,407,555 |
| 76 | Shared Distribution Lines | | 457,185,396 | 171,142,756 | 34,101,289 | 2,664,976 | 4,503,022 | 3,075,050 | 60,045,489 |
| 77 | Secondary Voltage Dist. Lines | | 65,442,329 | 38,770,973 | 6,802,003 | 1,126,242 | 2,605,170 | 732,880 | 12,436,640 |
| 78 | Shared Primary/Secondary Transfm. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Primary Voltage Transformers | | 1,440,017 | 0 | 0 | 0 | 0 | 0 | 1,980 |
| 80 | Secondary Voltage Transformers | | 73,720,918 | 27,618,355 | 5,780,143 | 964,111 | 2,213,799 | 545,516 | 10,045,888 |
| 81 | Services | | 37,347,324 | 30,320,232 | 3,157,143 | 474,429 | 478,635 | 438,177 | 1,517,034 |
| 82 | Customer Install. Other | | 51,252,477 | 27,255,316 | 12,502,221 | 426,472 | 1,895,386 | 2,415,194 | 6,019,023 |
| 83 | Fixt.-Incl. Ltg. | | 17,121,023 | 0 | 0 | 0 | 0 | 0 | 0 |
| 84 | Metering Services | | 141,354,661 | 71,301,902 | 32,706,724 | 1,115,681 | 4,958,468 | 2,664,116 | 23,226,338 |
| 85 | Billing -- Computation & Data Mang. | | 194,074,372 | 102,358,745 | 47,516,167 | 1,664,100 | 7,075,510 | 5,407,686 | 13,156,672 |
| 86 | Indirect Uncollectible Costs | | 23,201,267 | 14,416,856 | 3,777,834 | 301,577 | 721,425 | 159,965 | 1,734,870 |
| 87 | Bill Issue & Processing | | 20,552,928 | 12,031,687 | 5,519,026 | 188,263 | 836,706 | 520,592 | 1,297,392 |
| 88 | Customer Information | | 17,255,307 | 8,210,204 | 1,730,206 | 299,786 | 614,328 | 1,685,271 | 4,199,946 |
| 89 | Revenue-Related | | - | - | - | - | - | - | - |
| 90 | Total Operating Expenses | | 1,303,584,959 | 577,653,007 | 168,476,721 | 10,562,608 | 28,359,876 | 18,994,835 | 159,844,230 |
| 91 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads |
|-----------|--|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|
| 46 | | | | | | | | | |
| 47 | TAXES OTHER THAN INCOME | | | | | | | | |
| 48 | High Voltage ESS | | | | 25,736 | 126,708 | - | - | - |
| 49 | High Voltage Dist. Substations | 438,963 | 721,037 | 141,300 | 2,781 | 11,755 | 131 | 453 | 1,802 |
| 50 | High Voltage Dist. Lines | 100,227 | 164,632 | 32,263 | 1,408 | 28,962 | 30 | 103 | 411 |
| 51 | Shared Distribution Substations | 58,223 | 95,637 | 18,742 | 142 | 365 | 17 | 60 | 239 |
| 52 | Secondary Voltage Dist. Substations | 86,793 | 114,337 | 13,051 | 42 | 131 | 1,772 | 6,101 | 345 |
| 53 | Shared Distribution Lines | 1,524,563 | 2,504,237 | 490,749 | 3,719 | 9,555 | 457 | 1,573 | 6,257 |
| 54 | Secondary Voltage Dist. Lines | - | - | - | - | - | 7,135 | 24,564 | 1,387 |
| 55 | Shared Primary/Secondary Transfm. | - | - | - | - | - | - | - | - |
| 56 | Primary Voltage Transformers | 2,195 | 28,947 | 14,237 | 34 | 260 | - | - | - |
| 57 | Secondary Voltage Transformers | 223,833 | 294,866 | 33,657 | 108 | 338 | 4,570 | 15,733 | 889 |
| 58 | Services | 2,937 | 3,570 | 608 | 724 | 510 | 10,132 | 8,450 | 457 |
| 59 | Customer Install. Other | 3,604 | 1,617 | 43 | 38 | 27 | 1,386 | 3,257 | 784 |
| 60 | Fixt.-Incl. Ltg. | - | - | - | - | - | 530,075 | - | - |
| 61 | Metering Services | 18,148 | 8,146 | 1,316 | 944 | 665 | 0 | 6,244 | 801 |
| 62 | Billing -- Computation & Data Mang. | 70,210 | 316,116 | 15,032 | 4,868 | 3,283 | 2,390 | 4,940 | 1,266 |
| 63 | Indirect Uncollectible Costs | 26,496 | 4,271 | 549 | 28 | 215 | 271 | 66 | 15 |
| 64 | Bill Issue & Processing | 55 | 25 | 1 | 1 | 0 | 21 | 49 | 12 |
| 65 | Customer Information | 1,485 | 666 | 18 | 16 | 11 | 571 | 1,342 | 323 |
| 66 | Revenue-Related | - | - | - | - | - | - | - | - |
| 67 | | | | | | | | | |
| 68 | Total Taxes Other than Income (Ex.Illinois Electric Dist. Tax) | 2,557,732 | 4,258,104 | 761,562 | 40,588 | 182,786 | 558,960 | 72,936 | 14,987 |
| 69 | | | | | | | | | |
| 70 | TOTAL OPERATING EXPENSES | | | | | | | | |
| 71 | High Voltage ESS | 0 | 0 | 0 | 707,088 | 3,481,264 | 0 | 0 | 0 |
| 72 | High Voltage Dist. Substations | 12,023,090 | 19,749,049 | 3,870,170 | 76,167 | 321,976 | 3,601 | 12,406 | 49,344 |
| 73 | High Voltage Dist. Lines | 3,023,461 | 4,966,317 | 973,236 | 42,472 | 873,659 | 906 | 3,120 | 12,409 |
| 74 | Shared Distribution Substations | 1,600,381 | 2,628,776 | 515,154 | 3,904 | 10,030 | 479 | 1,651 | 6,568 |
| 75 | Secondary Voltage Dist. Substations | 2,385,686 | 3,142,782 | 358,724 | 1,150 | 3,601 | 48,709 | 167,689 | 9,471 |
| 76 | Shared Distribution Lines | 43,926,851 | 72,153,960 | 14,139,826 | 107,168 | 275,311 | 13,158 | 45,325 | 180,282 |
| 77 | Secondary Voltage Dist. Lines | 0 | 0 | 0 | 0 | 0 | 203,442 | 700,391 | 39,560 |
| 78 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 79 | Primary Voltage Transformers | 67,604 | 891,437 | 438,430 | 1,034 | 8,004 | 0 | 0 | 0 |
| 80 | Secondary Voltage Transformers | 7,033,295 | 9,265,306 | 1,057,563 | 3,391 | 10,616 | 143,599 | 494,368 | 27,922 |
| 81 | Services | 79,719 | 96,885 | 16,493 | 19,657 | 13,849 | 274,978 | 229,333 | 12,412 |
| 82 | Customer Install. Other | 103,499 | 46,424 | 1,225 | 1,100 | 775 | 39,799 | 93,524 | 22,500 |
| 83 | Fixt.-Incl. Ltg. | 0 | 0 | 0 | 0 | 0 | 17,121,023 | 0 | 0 |
| 84 | Metering Services | 916,027 | 410,167 | 52,586 | 19,901 | 14,021 | 0 | 358,755 | 33,973 |
| 85 | Billing -- Computation & Data Mang. | 2,581,175 | 11,621,553 | 552,614 | 178,973 | 120,707 | 87,871 | 181,619 | 46,540 |
| 86 | Indirect Uncollectible Costs | 878,537 | 141,616 | 18,214 | 930 | 7,119 | 9,002 | 2,196 | 500 |
| 87 | Bill Issue & Processing | 22,309 | 10,007 | 264 | 237 | 167 | 8,579 | 20,159 | 4,850 |
| 88 | Customer Information | 72,220 | 32,394 | 855 | 767 | 541 | 27,772 | 65,260 | 15,699 |
| 89 | Revenue-Related | - | - | - | - | - | - | - | - |
| 90 | Total Operating Expenses | 74,713,854 | 125,156,671 | 21,995,354 | 1,163,940 | 5,141,641 | 17,982,918 | 2,375,796 | 462,032 |
| 91 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocater | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | |
|---|--|---------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------|------------------------|---------------------------|-------------|
| 92 RATE BASE | | | | | | | | | |
| 93 High Voltage ESS | HV Class | 33,162,382 | - | - | - | - | - | - | |
| 94 High Voltage Dist. Substations | CP 69kV & below | 1,012,038,724 | 377,960,158 | 75,310,980 | 5,885,466 | 9,944,697 | 6,791,092 | 132,607,438 | 107,449,875 |
| 95 High Voltage Dist. Lines | CP-ALL | 173,785,251 | 63,265,814 | 12,606,118 | 985,154 | 1,664,618 | 1,136,744 | 22,196,830 | 17,985,768 |
| 96 Shared Distribution Substations | CP<69 KV | 131,463,591 | 49,212,074 | 9,805,821 | 766,314 | 1,294,843 | 884,230 | 17,266,071 | 13,990,446 |
| 97 Secondary Voltage Dist. Substations | NCP-SEC | 197,362,661 | 73,938,742 | 15,474,365 | 2,581,080 | 5,926,692 | 1,460,432 | 26,894,445 | 22,801,495 |
| 98 Shared Distribution Lines | CP<69 KV | 3,179,588,437 | 1,190,246,963 | 237,164,324 | 18,534,118 | 31,317,179 | 21,386,055 | 417,598,514 | 338,373,992 |
| 99 Secondary Voltage Dist. Lines | NCP-SEC LINE | 488,744,935 | 289,554,434 | 50,799,604 | 8,411,144 | 19,456,272 | 5,473,388 | 92,880,940 | 15,123,581 |
| 100 Shared Primary/Secondary Transfm. | NCP-SH TR | 0 | - | - | - | - | - | - | - |
| 101 Primary Voltage Transformers | NCP-PRI TR | 12,004,436 | - | - | - | - | - | 16,507 | 262,829 |
| 102 Secondary Voltage Transformers | NCP-SEC | 564,592,197 | 211,515,374 | 44,267,267 | 7,383,654 | 16,954,392 | 4,177,836 | 76,936,508 | 65,227,872 |
| 103 Services | WEIGHTED SERVICES | 413,875,398 | 336,002,609 | 34,986,818 | 5,257,527 | 5,304,140 | 4,855,791 | 16,811,461 | 2,412,210 |
| 104 Customer Install. Other | CUST-INSTALL | 43,076,415 | 22,907,406 | 10,507,801 | 358,439 | 1,593,024 | 2,029,910 | 5,058,837 | 361,379 |
| 105 Fixt.-Incl. Ltg. | DIRECT-FXT | 30,053,161 | - | - | - | - | - | - | - |
| 106 Metering Services | METER STUDY | 255,599,993 | 134,888,417 | 61,874,343 | 2,110,637 | 9,380,394 | 4,978,455 | 36,275,712 | 3,890,156 |
| 107 Billing -- Computation & Data Mang. | BILLING-ACCT | 92,688,633 | 48,885,858 | 22,693,406 | 794,763 | 3,379,217 | 2,582,675 | 6,283,539 | 685,348 |
| 108 Indirect Uncollectible Costs | UNCOLLECT | 12,322,956 | 7,657,266 | 2,006,532 | 160,177 | 383,172 | 84,963 | 921,447 | 545,969 |
| 109 Bill Issue & Processing | NUMBER OF BILLS | 609,498 | 356,800 | 163,667 | 5,583 | 24,813 | 15,438 | 38,474 | 2,748 |
| 110 Customer Information | CUST-INFO | 6,166,732 | 2,934,177 | 618,344 | 107,138 | 219,550 | 602,285 | 1,500,984 | 107,223 |
| 111 Revenue-Related | REVENUE-RELATED | - | - | - | - | - | - | - | - |
| 112 | | | | | | | | | |
| 113 Total Rate Base | | 6,647,135,399 | 2,809,326,093 | 578,279,391 | 53,341,195 | 106,843,003 | 56,459,294 | 853,287,709 | 589,220,891 |
| 114 | | | | | | | | | |
| 115 RETURN AND INCOME TAXES | | | | | | | | | |
| 116 | | | | | | | | | |
| 117 Target Rate of Return & Income Taxes Gross Up (%) | Below: from Sch. FR A-1 = Authorized Return Grossed Up for Taxes / Rate Base = 746,541 / 6,647,180 | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% |
| 118 | | | | | | | | | |
| 119 Total Return & Income Taxes | | 746,535,991 | 315,513,813 | 64,946,229 | 5,990,719 | 11,999,477 | 6,340,911 | 95,832,257 | 66,175,063 |
| 120 | | | | | | | | | |
| 121 RETURN & INCOME TAXES BY FUNCTION | | | | | | | | | |
| 122 High Voltage ESS | | 3,724,448 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 123 High Voltage Dist. Substations | | 113,661,493 | 42,448,490 | 8,458,133 | 660,993 | 1,116,883 | 762,704 | 14,893,066 | 12,067,634 |
| 124 High Voltage Dist. Lines | | 19,517,723 | 7,105,348 | 1,415,786 | 110,642 | 186,952 | 127,667 | 2,492,913 | 2,019,971 |
| 125 Shared Distribution Substations | | 14,764,601 | 5,526,980 | 1,101,286 | 86,064 | 145,423 | 99,307 | 1,939,143 | 1,571,259 |
| 126 Secondary Voltage Dist. Substations | | 22,165,688 | 8,304,018 | 1,737,917 | 289,880 | 665,623 | 164,020 | 3,020,500 | 2,560,823 |
| 127 Shared Distribution Lines | | 357,097,767 | 133,675,958 | 26,635,790 | 2,081,556 | 3,517,215 | 2,401,856 | 46,900,251 | 38,002,590 |
| 128 Secondary Voltage Dist. Lines | | 54,890,665 | 32,519,694 | 5,705,275 | 944,651 | 2,185,123 | 614,713 | 10,431,405 | 1,698,521 |
| 129 Shared Primary/Secondary Transfm. | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 Primary Voltage Transformers | | 1,348,211 | 0 | 0 | 0 | 0 | 0 | 1,854 | 29,518 |
| 131 Secondary Voltage Transformers | | 63,409,028 | 23,755,171 | 4,971,632 | 829,254 | 1,904,138 | 469,210 | 8,640,695 | 7,325,705 |
| 132 Services | | 46,482,110 | 37,736,262 | 3,929,350 | 590,470 | 595,705 | 545,351 | 1,888,086 | 270,914 |
| 133 Customer Install. Other | | 4,837,888 | 2,572,718 | 1,180,125 | 40,256 | 178,912 | 227,978 | 568,155 | 40,586 |
| 134 Fixt.-Incl. Ltg. | | 3,375,253 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 135 Metering Services | | 28,706,290 | 15,149,241 | 6,949,072 | 237,044 | 1,053,507 | 559,127 | 4,074,105 | 436,901 |
| 136 Billing -- Computation & Data Mang. | | 10,409,808 | 5,490,343 | 2,548,684 | 89,259 | 379,518 | 290,059 | 705,701 | 76,971 |
| 137 Indirect Uncollectible Costs | | 1,383,984 | 859,983 | 225,352 | 17,989 | 43,034 | 9,542 | 103,487 | 61,317 |
| 138 Bill Issue & Processing | | 68,452 | 40,072 | 18,381 | 627 | 2,787 | 1,734 | 4,321 | 309 |
| 139 Customer Information | | 692,582 | 329,536 | 69,446 | 12,033 | 24,657 | 67,642 | 168,575 | 12,042 |
| 140 Revenue-Related | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | | | | | | | | | |
| 142 Total Return & Income Taxes | | 746,535,991 | 315,513,813 | 64,946,229 | 5,990,719 | 11,999,477 | 6,340,911 | 95,832,257 | 66,175,063 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| | Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads |
|-----|---|---------------------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|------------|
| 92 | RATE BASE | | | | | | | | | |
| 93 | High Voltage ESS | | | | 5,598,556 | 27,563,825 | - | - | - | - |
| 94 | High Voltage Dist. Substations | 97,010,238 | 159,348,386 | 31,227,094 | 614,569 | 2,597,917 | 29,058 | 100,098 | 398,144 | 4,763,511 |
| 95 | High Voltage Dist. Lines | 16,238,303 | 26,672,931 | 5,227,026 | 228,107 | 4,692,220 | 4,864 | 16,755 | 66,644 | 797,352 |
| 96 | Shared Distribution Substations | 12,631,159 | 20,747,860 | 4,065,905 | 30,816 | 79,166 | 3,783 | 13,033 | 51,840 | 620,230 |
| 97 | Secondary Voltage Dist. Substations | 18,829,252 | 24,804,703 | 2,831,265 | 9,078 | 28,420 | 384,436 | 1,323,503 | 74,752 | - |
| 98 | Shared Distribution Lines | 305,498,183 | 501,809,327 | 98,338,284 | 745,320 | 1,914,708 | 91,507 | 315,224 | 1,253,809 | 15,000,931 |
| 99 | Secondary Voltage Dist. Lines | - | - | - | - | - | 1,519,369 | 5,230,752 | 295,451 | - |
| 100 | Shared Primary/Secondary Transfm. | - | - | - | - | - | - | - | - | - |
| 101 | Primary Voltage Transformers | 563,568 | 7,431,298 | 3,654,886 | 8,623 | 66,724 | - | - | - | - |
| 102 | Secondary Voltage Transformers | 53,864,539 | 70,958,416 | 8,099,355 | 25,968 | 81,299 | 1,099,751 | 3,786,123 | 213,841 | - |
| 103 | Services | 883,431 | 1,073,656 | 182,767 | 217,837 | 153,476 | 3,047,255 | 2,541,421 | 137,547 | 7,452 |
| 104 | Customer Install. Other | 86,988 | 39,019 | 1,030 | 925 | 651 | 33,450 | 78,604 | 18,910 | 42 |
| 105 | Fixt.-Incl. Ltg. | - | - | - | - | - | 30,053,161 | - | - | - |
| 106 | Metering Services | 1,094,224 | 491,152 | 79,322 | 56,890 | 40,082 | 0 | 376,451 | 48,312 | 15,447 |
| 107 | Billing -- Computation & Data Mang. | 1,232,752 | 5,550,376 | 263,925 | 85,476 | 57,649 | 41,967 | 86,740 | 22,227 | 42,714 |
| 108 | Indirect Uncollectible Costs | 466,620 | 75,217 | 9,674 | 494 | 3,781 | 4,781 | 1,166 | 266 | 1,431 |
| 109 | Bill Issue & Processing | 662 | 297 | 8 | 7 | 5 | 254 | 598 | 144 | 0 |
| 110 | Customer Information | 25,810 | 11,577 | 305 | 274 | 193 | 9,925 | 23,323 | 5,611 | 12 |
| 111 | Revenue-Related | - | - | - | - | - | - | - | - | - |
| 112 | | | | | | | | | | |
| 113 | Total Rate Base | 508,425,730 | 819,014,215 | 153,980,846 | 7,622,941 | 37,280,117 | 36,323,562 | 13,893,792 | 2,587,498 | 21,249,123 |
| 114 | | | | | | | | | | |
| 115 | RETURN AND INCOME TAXES | | | | | | | | | |
| 116 | | | | | | | | | | |
| 117 | Target Rate of Return & Income Taxes Gross Up (%) | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% | 11.23% |
| 118 | | | | | | | | | | |
| 119 | Total Return & Income Taxes | 57,101,004 | 91,983,020 | 17,293,501 | 856,128 | 4,186,909 | 4,079,479 | 1,560,404 | 290,600 | 2,386,477 |
| 120 | | | | | | | | | | |
| 121 | RETURN & INCOME TAXES BY FUNCTION | | | | | | | | | |
| 122 | High Voltage ESS | 0 | 0 | 0 | 628,771 | 3,095,678 | 0 | 0 | 0 | 0 |
| 123 | High Voltage Dist. Substations | 10,895,165 | 17,896,326 | 3,507,097 | 69,022 | 291,771 | 3,263 | 11,242 | 44,715 | 534,987 |
| 124 | High Voltage Dist. Lines | 1,823,715 | 2,995,622 | 587,044 | 25,619 | 526,981 | 546 | 1,882 | 7,485 | 89,550 |
| 125 | Shared Distribution Substations | 1,418,598 | 2,330,180 | 456,639 | 3,461 | 8,891 | 425 | 1,464 | 5,822 | 69,658 |
| 126 | Secondary Voltage Dist. Substations | 2,114,703 | 2,785,802 | 317,978 | 1,020 | 3,192 | 43,176 | 148,642 | 8,395 | 0 |
| 127 | Shared Distribution Lines | 34,310,327 | 56,357,920 | 11,044,317 | 83,707 | 215,040 | 10,277 | 35,403 | 140,815 | 1,684,746 |
| 128 | Secondary Voltage Dist. Lines | 0 | 0 | 0 | 0 | 0 | 170,639 | 587,463 | 33,182 | 0 |
| 129 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 130 | Primary Voltage Transformers | 63,294 | 834,605 | 410,478 | 968 | 7,494 | 0 | 0 | 0 | 0 |
| 131 | Secondary Voltage Transformers | 6,049,496 | 7,969,299 | 909,634 | 2,917 | 9,131 | 123,512 | 425,217 | 24,016 | 0 |
| 132 | Services | 99,218 | 120,582 | 20,526 | 24,465 | 17,237 | 342,235 | 285,426 | 15,448 | 837 |
| 133 | Customer Install. Other | 9,770 | 4,382 | 116 | 104 | 73 | 3,757 | 8,828 | 2,124 | 5 |
| 134 | Fixt.-Incl. Ltg. | 0 | 0 | 0 | 0 | 0 | 3,375,253 | 0 | 0 | 0 |
| 135 | Metering Services | 122,892 | 55,161 | 8,909 | 6,389 | 4,502 | 0 | 42,279 | 5,426 | 1,735 |
| 136 | Billing -- Computation & Data Mang. | 138,450 | 623,360 | 29,641 | 9,600 | 6,475 | 4,713 | 9,742 | 2,496 | 4,797 |
| 137 | Indirect Uncollectible Costs | 52,406 | 8,448 | 1,086 | 55 | 425 | 537 | 131 | 30 | 161 |
| 138 | Bill Issue & Processing | 74 | 33 | 1 | 1 | 1 | 29 | 67 | 16 | 0 |
| 139 | Customer Information | 2,899 | 1,300 | 34 | 31 | 22 | 1,115 | 2,619 | 630 | 1 |
| 140 | Revenue-Related | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 141 | | | | | | | | | | |
| 142 | Total Return & Income Taxes | 57,101,004 | 91,983,020 | 17,293,501 | 856,128 | 4,186,909 | 4,079,479 | 1,560,404 | 290,600 | 2,386,477 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | | |
|-----------|---|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|-------------|-----------|
| 143 | | | | | | | | | | |
| 144 | SUBTOTAL COST OF SERVICE (Excluding Uncollectibles;Revenue Related Undistributed) | | | | | | | | | |
| 145 | High Voltage ESS | 7,912,800 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| 146 | High Voltage Dist. Substations | 239,089,824 | 89,291,472 | 17,791,897 | 1,390,416 | 2,349,392 | 1,604,366 | 31,327,941 | 25,384,574 | |
| 147 | High Voltage Dist. Lines | 18,885,343 | 51,875,343 | 18,885,008 | 3,762,959 | 294,071 | 496,893 | 339,321 | 6,625,811 | 5,368,798 |
| 148 | Shared Distribution Substations | 31,421,178 | 11,762,202 | 2,343,694 | 183,157 | 309,481 | 211,340 | 4,126,772 | 3,343,863 | |
| 149 | Secondary Voltage Dist. Substations | 47,171,748 | 17,672,136 | 3,698,536 | 616,905 | 1,416,542 | 349,059 | 6,428,055 | 5,449,797 | |
| 150 | Shared Distribution Lines | 814,283,162 | 304,818,715 | 60,737,080 | 4,746,533 | 8,020,237 | 5,476,905 | 106,945,740 | 86,656,575 | |
| 151 | Secondary Voltage Dist. Lines | 120,332,994 | 71,290,666 | 12,507,277 | 2,070,892 | 4,790,293 | 1,347,593 | 22,868,046 | 3,723,549 | |
| 152 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 153 | Primary Voltage Transformers | 2,788,229 | 0 | 0 | 0 | 0 | 0 | 3,834 | 61,046 | |
| 154 | Secondary Voltage Transformers | 137,129,947 | 51,373,526 | 10,751,774 | 1,793,365 | 4,117,937 | 1,014,726 | 18,686,584 | 15,842,753 | |
| 155 | Services | 83,829,434 | 68,056,494 | 7,086,493 | 1,064,899 | 1,074,340 | 983,528 | 3,405,120 | 488,587 | |
| 156 | Customer Install. Other | 56,090,365 | 29,828,034 | 13,682,346 | 466,728 | 2,074,298 | 2,643,172 | 6,587,178 | 470,556 | |
| 157 | Fixt.-Incl. Ltg. | 20,496,277 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 158 | Metering Services | 170,060,950 | 86,451,143 | 39,655,797 | 1,352,725 | 6,011,975 | 3,223,243 | 27,300,443 | 4,007,034 | |
| 159 | Billing -- Computation & Data Mang. | 204,484,180 | 107,849,088 | 50,064,851 | 1,753,359 | 7,455,028 | 5,697,745 | 13,862,373 | 1,511,974 | |
| 160 | Indirect Uncollectible Costs | 24,585,251 | 15,276,839 | 4,003,187 | 319,566 | 764,459 | 169,507 | 1,838,357 | 1,089,250 | |
| 161 | Bill Issue & Processing | 20,621,380 | 12,071,759 | 5,537,407 | 188,890 | 839,493 | 522,326 | 1,301,713 | 92,988 | |
| 162 | Customer Information | 17,947,889 | 8,539,740 | 1,799,652 | 311,819 | 638,986 | 1,752,914 | 4,368,520 | 312,066 | |
| 163 | Revenue-Related | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 164 | | | | | | | | | | |
| 165 | Subtotal Cost of Service | 2,050,120,950 | 893,166,820 | 233,422,950 | 16,553,327 | 40,359,352 | 25,335,746 | 255,676,487 | 153,803,410 | |
| 166 | | | | | | | | | | |
| 167 | LESS REVENUE CREDITS | | | | | | | | | |
| 168 | High Voltage ESS | HV Class | 1,510,556 | - | - | - | - | - | - | |
| 169 | High Voltage Dist. Substations | CP 69kV & below | 5,329,576 | 1,990,405 | 396,601 | 30,994 | 52,371 | 35,763 | 698,334 | 565,850 |
| 170 | High Voltage Dist. Lines | CP-ALL | 958,004 | 348,758 | 69,492 | 5,431 | 9,176 | 6,266 | 122,362 | 99,148 |
| 171 | Shared Distribution Substations | CP-<69 KV | 706,324 | 264,405 | 52,684 | 4,117 | 6,957 | 4,751 | 92,767 | 75,168 |
| 172 | Secondary Voltage Dist. Substations | NCP-SEC | 1,060,385 | 397,256 | 83,140 | 13,868 | 31,843 | 7,847 | 144,498 | 122,507 |
| 173 | Shared Distribution Lines | CP-<69 KV | 19,772,307 | 7,401,564 | 1,474,809 | 115,255 | 194,746 | 132,989 | 2,596,841 | 2,104,183 |
| 174 | Secondary Voltage Dist. Lines | NCP-SEC LINE | 2,890,643 | 1,712,547 | 300,450 | 49,747 | 115,073 | 32,372 | 549,337 | 89,447 |
| 175 | Shared Primary/Secondary Transfm. | NCP-SH TR | 0 | - | - | - | - | - | - | - |
| 176 | Primary Voltage Transformers | NCP-PRI TR | 598,390 | - | - | - | - | 823 | 13,101 | |
| 177 | Secondary Voltage Transformers | NCP-SEC | 29,208,059 | 10,942,329 | 2,290,079 | 381,979 | 877,102 | 216,132 | 3,980,158 | 3,374,435 |
| 178 | Services | WEIGHTED SERVICES | 7,063,318 | 5,734,318 | 597,095 | 89,726 | 90,522 | 82,870 | 286,909 | 41,167 |
| 179 | Customer Install. Other | CUST-INSTALL | 79,574 | 42,316 | 19,411 | 662 | 2,943 | 3,750 | 9,345 | 668 |
| 180 | Fixt.-Incl. Ltg. | DIRECT-FXT | 7,281,709 | - | - | - | - | - | - | - |
| 181 | Metering Services | METER FACTOR | 8,640,155 | 4,559,690 | 2,091,565 | 71,347 | 317,089 | 168,289 | 1,226,243 | 131,501 |
| 182 | Billing -- Computation & Data Mang. | BILLING-ACCT | 0 | - | - | - | - | - | - | - |
| 183 | Indirect Uncollectible Costs | UNCOLLECT | 0 | - | - | - | - | - | - | - |
| 184 | Bill Issue & Processing | NUMBER OF BILLS | 0 | - | - | - | - | - | - | - |
| 185 | Customer Information | CUST-INFO | 0 | - | - | - | - | - | - | - |
| 186 | Revenue-Related | REVENUE-RELATED | 43,795,000 | 19,079,967 | 4,986,417 | 353,615 | 862,163 | 541,226 | 5,461,801 | 3,285,572 |
| 187 | | | | | | | | | | |
| 188 | Total Revenue Credits (Excl. Credits for Ill Elec. Tax) | | 128,894,000 | 52,473,557 | 12,361,744 | 1,116,740 | 2,559,984 | 1,232,255 | 15,169,417 | 9,902,746 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocater | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads | |
|-----------|---|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|-----------|
| 143 | | | | | | | | | | |
| 144 | SUBTOTAL COST OF SERVICE (Excluding Uncollectibles; Revenue R | | | | | | | | | |
| 145 | High Voltage ESS | 0 | 0 | 0 | 1,335,859 | 6,576,941 | 0 | 0 | 0 | |
| 146 | High Voltage Dist. Substations | 22,918,254 | 37,645,375 | 7,377,267 | 145,189 | 613,747 | 6,865 | 23,648 | 94,060 | 1,125,359 |
| 147 | High Voltage Dist. Lines | 4,847,175 | 7,961,938 | 1,560,281 | 68,090 | 1,400,640 | 1,452 | 5,001 | 19,894 | 238,012 |
| 148 | Shared Distribution Substations | 3,018,980 | 4,958,956 | 971,794 | 7,365 | 18,921 | 904 | 3,115 | 12,390 | 148,241 |
| 149 | Secondary Voltage Dist. Substations | 4,500,389 | 5,928,584 | 676,702 | 2,170 | 6,793 | 91,884 | 316,331 | 17,866 | 0 |
| 150 | Shared Distribution Lines | 78,237,178 | 128,511,879 | 25,184,143 | 190,874 | 490,351 | 23,435 | 80,728 | 321,097 | 3,841,694 |
| 151 | Secondary Voltage Dist. Lines | 0 | 0 | 0 | 0 | 0 | 374,081 | 1,287,854 | 72,742 | 0 |
| 152 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 153 | Primary Voltage Transformers | 130,898 | 1,726,042 | 848,908 | 2,003 | 15,498 | 0 | 0 | 0 | 0 |
| 154 | Secondary Voltage Transformers | 13,082,790 | 17,234,605 | 1,967,197 | 6,307 | 19,746 | 267,111 | 919,586 | 51,938 | 0 |
| 155 | Services | 178,937 | 217,466 | 37,019 | 44,122 | 31,086 | 617,214 | 514,758 | 27,860 | 1,509 |
| 156 | Customer Install. Other | 113,268 | 50,807 | 1,341 | 1,204 | 848 | 43,556 | 102,352 | 24,624 | 55 |
| 157 | Fixt.-Incl. Ltg. | 0 | 0 | 0 | 0 | 0 | 20,496,277 | 0 | 0 | 0 |
| 158 | Metering Services | 1,038,919 | 465,328 | 61,495 | 26,290 | 18,523 | 0 | 401,034 | 39,399 | 7,603 |
| 159 | Billing -- Computation & Data Mang. | 2,719,625 | 12,244,912 | 582,255 | 188,572 | 127,181 | 92,585 | 191,361 | 49,037 | 94,234 |
| 160 | Indirect Uncollectible Costs | 930,943 | 150,063 | 19,300 | 985 | 7,543 | 9,539 | 2,327 | 530 | 2,854 |
| 161 | Bill Issue & Processing | 22,383 | 10,040 | 265 | 238 | 168 | 8,607 | 20,226 | 4,866 | 11 |
| 162 | Customer Information | 75,118 | 33,694 | 889 | 798 | 563 | 28,887 | 67,879 | 16,329 | 35 |
| 163 | Revenue-Related | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 164 | | | | | | | | | | |
| 165 | Subtotal Cost of Service | 131,814,858 | 217,139,691 | 39,288,855 | 2,020,068 | 9,328,549 | 22,062,397 | 3,936,200 | 752,632 | 5,459,608 |
| 166 | | | | | | | | | | |
| 167 | LESS REVENUE CREDITS | | | | | | | | | |
| 168 | High Voltage ESS | | | | 255,016 | 1,255,540 | - | - | - | - |
| 169 | High Voltage Dist. Substations | 510,873 | 839,157 | 164,447 | 3,236 | 13,681 | 153 | 527 | 2,097 | 25,085 |
| 170 | High Voltage Dist. Lines | 89,515 | 147,037 | 28,814 | 1,257 | 25,866 | 27 | 92 | 367 | 4,395 |
| 171 | Shared Distribution Substations | 67,864 | 111,474 | 21,845 | 166 | 425 | 20 | 70 | 279 | 3,332 |
| 172 | Secondary Voltage Dist. Substations | 101,165 | 133,270 | 15,212 | 49 | 153 | 2,065 | 7,111 | 402 | - |
| 173 | Shared Distribution Lines | 1,899,744 | 3,120,507 | 611,518 | 4,635 | 11,907 | 569 | 1,960 | 7,797 | 93,283 |
| 174 | Secondary Voltage Dist. Lines | - | - | - | - | - | 8,986 | 30,937 | 1,747 | - |
| 175 | Shared Primary/Secondary Transfm. | - | - | - | - | - | - | - | - | - |
| 176 | Primary Voltage Transformers | 28,092 | 370,431 | 182,186 | 430 | 3,326 | - | - | - | - |
| 177 | Secondary Voltage Transformers | 2,786,575 | 3,670,893 | 419,004 | 1,343 | 4,206 | 56,893 | 195,868 | 11,063 | - |
| 178 | Services | 15,077 | 18,323 | 3,119 | 3,718 | 2,619 | 52,005 | 43,373 | 2,347 | 127 |
| 179 | Customer Install. Other | 161 | 72 | 2 | 2 | 1 | 62 | 145 | 35 | 0 |
| 180 | Fixt.-Incl. Ltg. | - | - | - | - | - | 7,281,709 | - | - | - |
| 181 | Metering Services | 36,989 | 16,603 | 2,681 | 1,923 | 1,355 | - | 12,725 | 1,633 | 522 |
| 182 | Billing -- Computation & Data Mang. | - | - | - | - | - | - | - | - | - |
| 183 | Indirect Uncollectible Costs | - | - | - | - | - | - | - | - | - |
| 184 | Bill Issue & Processing | - | - | - | - | - | - | - | - | - |
| 185 | Customer Information | - | - | - | - | - | - | - | - | - |
| 186 | Revenue-Related | 2,815,849 | 4,638,572 | 839,295 | 43,153 | 199,278 | 471,300 | 84,086 | 16,078 | 116,629 |
| 187 | | | | | | | | | | |
| 188 | Total Revenue Credits (Excl. Credits for Ill Elec. Tax) | 8,351,905 | 13,066,338 | 2,288,124 | 314,928 | 1,518,357 | 7,873,791 | 376,894 | 43,844 | 243,375 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| 189 | Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW |
|-----|--|---------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|
| 190 | SUBTOTAL COST OF SERVICE (Revenue Related Undistributed) | | | | | | | | |
| 191 | (Reduced for Other Revenues) | | | | | | | | |
| 192 | High Voltage ESS | 6,402,244 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 193 | High Voltage Dist. Substations | 233,760,248 | 87,301,067 | 17,395,296 | 1,359,422 | 2,297,022 | 1,568,603 | 30,629,606 | 24,818,724 |
| 194 | High Voltage Dist. Lines | 50,917,338 | 18,536,250 | 3,693,466 | 288,640 | 487,716 | 333,055 | 6,503,449 | 5,269,650 |
| 195 | Shared Distribution Substations | 30,714,854 | 11,497,797 | 2,291,010 | 179,040 | 302,524 | 206,589 | 4,034,006 | 3,268,696 |
| 196 | Secondary Voltage Dist. Substations | 46,111,362 | 17,274,879 | 3,615,395 | 603,038 | 1,384,699 | 341,212 | 6,283,557 | 5,327,289 |
| 197 | Shared Distribution Lines | 794,510,855 | 297,417,150 | 59,262,271 | 4,631,278 | 7,825,490 | 5,343,916 | 104,348,899 | 84,552,393 |
| 198 | Secondary Voltage Dist. Lines | 117,442,351 | 69,578,120 | 12,206,827 | 2,021,145 | 4,675,220 | 1,315,221 | 22,318,709 | 3,634,102 |
| 199 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | Primary Voltage Transformers | 2,189,839 | 0 | 0 | 0 | 0 | 0 | 3,011 | 47,945 |
| 201 | Secondary Voltage Transformers | 107,921,888 | 40,431,197 | 8,461,695 | 1,411,387 | 3,240,835 | 798,594 | 14,706,426 | 12,468,318 |
| 202 | Services | 76,766,116 | 62,322,175 | 6,489,398 | 975,173 | 983,818 | 900,658 | 3,118,210 | 447,420 |
| 203 | Customer Install. Other | 56,010,791 | 29,785,717 | 13,662,935 | 466,066 | 2,071,355 | 2,639,422 | 6,577,833 | 469,888 |
| 204 | Fixt.-Incl. Ltg. | 13,214,568 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 205 | Metering Services | 161,420,796 | 81,891,453 | 37,564,232 | 1,281,379 | 5,694,886 | 3,054,955 | 26,074,199 | 3,875,533 |
| 206 | Billing -- Computation & Data Mang. | 204,484,180 | 107,849,088 | 50,064,851 | 1,753,359 | 7,455,028 | 5,697,745 | 13,862,373 | 1,511,974 |
| 207 | Indirect Uncollectible Costs | 24,585,251 | 15,276,839 | 4,003,187 | 319,566 | 764,459 | 169,507 | 1,838,357 | 1,089,250 |
| 208 | Bill Issue & Processing | 20,621,380 | 12,071,759 | 5,537,407 | 188,890 | 839,493 | 522,326 | 1,301,713 | 92,988 |
| 209 | Customer Information | 17,947,889 | 8,539,740 | 1,799,652 | 311,819 | 638,986 | 1,752,914 | 4,368,520 | 312,066 |
| 210 | Revenue-Related | -43,795,000 | -19,079,967 | -4,986,417 | -353,615 | -862,163 | -541,226 | -5,461,801 | -3,285,572 |
| 211 | Subtotal -- Cost of Service Reduced by Other Revenues | 1,921,226,950 | 840,693,263 | 221,061,206 | 15,436,587 | 37,799,368 | 24,103,491 | 240,507,069 | 143,900,663 |
| 212 | Railroad Facilities Rev. Req. Adjust. | -678,104 | | | | | | | |
| 213 | Railroad Facilities Cost Relocation CP<69 FOR RR | | 255,045 | 50,819 | 3,971 | 6,711 | 4,583 | 89,483 | 72,506 |
| 214 | Dusk to Dawn Distribution Adjustment | -397,460 | | | | | | | |
| 215 | D-to-D Distribution Reallocation NCP-SEC -- FOR DDL | | 238,021 | 41,759 | 6,914 | 15,994 | 4,499 | 76,350 | 12,432 |
| 216 | Dusk to Dawn Services Adjustment | -196,595 | | | | | | | |
| 217 | D-to-D Services Reallocation SERVICES -- FOR DDL | | 160,591 | 16,722 | 2,513 | 2,535 | 2,321 | 8,035 | 1,153 |
| 218 | AMI Pilot Program Costs | 0 | | | | | | | |
| 219 | AMI Pilot Program Costs Allocation AMI PILOT | | - | - | - | - | - | - | - |
| 220 | Illinois Electricity Distribution Tax KWH-ALL | 98,073,000 | 23,419,827 | 4,935,459 | 855,147 | 1,752,386 | 585,714 | 12,801,739 | 11,636,315 |
| 221 | SUBTOTAL COST OF SERVICE (Excluding Uncollectibles) | 2,019,299,950 | 864,766,746 | 226,105,964 | 16,305,132 | 39,576,994 | 24,700,608 | 253,482,676 | 155,623,069 |
| 222 | | | | | | | | | |
| 223 | UNCOLLECTIBLES | | | | | | | | |
| 224 | Percent by Class | | 0.0137 | 0.0137 | 0.0137 | 0.0137 | 0.0034 | 0.0034 | 0.0034 |
| 225 | Total Uncollectibles | 18,768,554 | 11,847,304 | 3,097,652 | 223,380 | 542,205 | 83,982 | 861,841 | 529,118 |
| 226 | Revenue Adjustment Factor | 1.001169 | | | | | | | |
| 227 | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| 189 | Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads |
|-----|--|---------------------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|
| 190 | SUBTOTAL COST OF SERVICE (Revenue Related Undistributed) | | | | | | | | | |
| 191 | (Reduced for Other Revenues) | | | | | | | | | |
| 192 | High Voltage ESS | 0 | 0 | 0 | 1,080,843 | 5,321,401 | 0 | 0 | 0 | 0 |
| 193 | High Voltage Dist. Substations | 22,407,381 | 36,806,218 | 7,212,820 | 141,953 | 600,066 | 6,712 | 23,121 | 91,963 | 1,100,274 |
| 194 | High Voltage Dist. Lines | 4,757,660 | 7,814,902 | 1,531,466 | 66,833 | 1,374,774 | 1,425 | 4,909 | 19,526 | 233,616 |
| 195 | Shared Distribution Substations | 2,951,115 | 4,847,483 | 949,949 | 7,200 | 18,496 | 884 | 3,045 | 12,112 | 144,909 |
| 196 | Secondary Voltage Dist. Substations | 4,399,224 | 5,795,314 | 661,490 | 2,121 | 6,640 | 89,819 | 309,220 | 17,465 | 0 |
| 197 | Shared Distribution Lines | 76,337,434 | 125,391,372 | 24,572,625 | 186,240 | 478,444 | 22,866 | 78,768 | 313,300 | 3,748,411 |
| 198 | Secondary Voltage Dist. Lines | 0 | 0 | 0 | 0 | 0 | 365,095 | 1,256,917 | 70,995 | 0 |
| 199 | Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 200 | Primary Voltage Transformers | 102,806 | 1,355,611 | 666,721 | 1,573 | 12,172 | 0 | 0 | 0 | 0 |
| 201 | Secondary Voltage Transformers | 10,296,215 | 13,563,712 | 1,548,193 | 4,964 | 15,540 | 210,218 | 723,718 | 40,876 | 0 |
| 202 | Services | 163,860 | 199,143 | 33,900 | 40,405 | 28,467 | 565,209 | 471,386 | 25,512 | 1,382 |
| 203 | Customer Install. Other | 113,108 | 50,734 | 1,339 | 1,202 | 847 | 43,495 | 102,207 | 24,589 | 55 |
| 204 | Fixt.-Incl. Ltg. | 0 | 0 | 0 | 0 | 0 | 13,214,568 | 0 | 0 | 0 |
| 205 | Metering Services | 1,001,930 | 448,725 | 58,813 | 24,367 | 17,168 | 0 | 388,309 | 37,766 | 7,081 |
| 206 | Billing -- Computation & Data Mang. | 2,719,625 | 12,244,912 | 582,255 | 188,572 | 127,181 | 92,585 | 191,361 | 49,037 | 94,234 |
| 207 | Indirect Uncollectible Costs | 930,943 | 150,063 | 19,300 | 985 | 7,543 | 9,539 | 2,327 | 530 | 2,854 |
| 208 | Bill Issue & Processing | 22,383 | 10,040 | 265 | 238 | 168 | 8,607 | 20,226 | 4,866 | 11 |
| 209 | Customer Information | 75,118 | 33,694 | 889 | 798 | 563 | 28,887 | 67,879 | 16,329 | 35 |
| 210 | Revenue-Related | -2,815,849 | -4,638,572 | -839,295 | -43,153 | -199,278 | -471,300 | -84,086 | -16,078 | -116,629 |
| 211 | Subtotal -- Cost of Service Reduced by Other Revenues | 123,462,953 | 204,073,354 | 37,000,731 | 1,705,141 | 7,810,192 | 14,188,606 | 3,559,306 | 708,788 | 5,216,233 |
| 212 | Railroad Facilities Rev. Req. Adjust. | -678,104 | | | | | | | | |
| 213 | Railroad Facilities Cost Reallocation CP<69 FOR RR | 65,462 | 107,527 | 21,072 | 160 | 410 | 20 | 68 | 269 | (678,104) |
| 214 | Dusk to Dawn Distribution Adjustment | -397,460 | | | | | | | | |
| 215 | D-to-D Distribution Reallocation NCP-SEC -- FOR DDL | - | - | - | - | - | 1,249 | (397,460) | 243 | - |
| 216 | Dusk to Dawn Services Adjustment | -196,595 | | | | | | | | |
| 217 | D-to-D Services Reallocation SERVICES -- FOR DDL | 422 | 513 | 87 | 104 | 73 | 1,456 | (196,595) | 66 | 4 |
| 218 | AMI Pilot Program Costs | 0 | | | | | | | | |
| 219 | AMI Pilot Program Costs Allocation AMI PILOT | - | - | - | - | - | - | - | - | - |
| 220 | Illinois Electricity Distribution Tax KWH-ALL | 10,677,197 | 20,005,136 | 4,204,421 | 392,134 | 5,386,951 | 177,049 | 609,472 | 72,799 | 561,255 |
| 221 | SUBTOTAL COST OF SERVICE (Excluding Uncollectibles) | 134,206,034 | 224,186,530 | 41,226,311 | 2,097,539 | 13,197,626 | 14,368,379 | 3,574,790 | 782,164 | 5,099,387 |
| 222 | | | | | | | | | | |
| 223 | UNCOLLECTIBLES Percent by Class | 0.0034 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 | 0.0037 |
| 224 | Total Uncollectibles | 456,301 | 829,490 | 152,537 | 7,761 | 48,831 | 53,163 | 13,227 | 2,894 | 18,868 |
| 225 | | | | | | | | | | |
| 226 | Revenue Adjustment Factor | 1.001169 | | | | | | | | |
| 227 | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW |
|--|---------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|
| 228 TOTAL COST OF SERVICE | | | | | | | | |
| 229 (Reduced for Other Revenues; Including Uncollectibles; Adjusted for Revenue Adjustment Factor) | | | | | | | | |
| 230 High Voltage ESS | 6,409,727 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 231 High Voltage Dist. Substations | 234,033,471 | 87,403,106 | 17,415,628 | 1,361,011 | 2,299,707 | 1,570,437 | 30,665,407 | 24,847,732 |
| 232 High Voltage Dist. Lines | 18,557,916 | 50,976,851 | 18,557,916 | 3,697,783 | 288,978 | 488,287 | 333,444 | 6,511,050 |
| 233 Shared Distribution Substations | 30,750,754 | 11,511,236 | 2,293,687 | 179,249 | 302,878 | 206,831 | 4,038,721 | 3,272,516 |
| 234 Secondary Voltage Dist. Substations | 46,165,258 | 17,295,070 | 3,619,621 | 603,743 | 1,386,317 | 341,611 | 6,290,901 | 5,333,516 |
| 235 Shared Distribution Lines | 795,439,491 | 298,019,821 | 59,382,356 | 4,640,663 | 7,841,347 | 5,354,744 | 104,560,346 | 84,723,725 |
| 236 Secondary Voltage Dist. Lines | 117,579,620 | 69,897,743 | 12,262,902 | 2,030,430 | 4,696,697 | 1,321,263 | 22,421,235 | 3,650,796 |
| 237 Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 238 Primary Voltage Transformers | 2,192,399 | 0 | 0 | 0 | 0 | 0 | 3,015 | 48,001 |
| 239 Secondary Voltage Transformers | 108,048,029 | 40,478,454 | 8,471,585 | 1,413,036 | 3,244,623 | 799,527 | 14,723,615 | 12,482,891 |
| 240 Uncollectible Accounts (Distribution) | 11,579,812 | 7,259,201 | 1,429,093 | 140,585 | 270,321 | 32,910 | 627,399 | 463,922 |
| 241 Revenue-Related (Distribution) | -33,861,468 | -13,311,588 | -2,832,892 | -256,091 | -529,442 | -248,747 | -4,696,042 | -3,199,382 |
| 242 | | | | | | | | |
| 243 Services | 76,855,841 | 62,555,797 | 6,513,724 | 978,828 | 987,506 | 904,034 | 3,129,899 | 449,097 |
| 244 Customer Install. Other | 56,076,257 | 29,820,531 | 13,678,905 | 466,610 | 2,073,776 | 2,642,507 | 6,585,521 | 470,437 |
| 245 Fixt.-Incl. Ltg. | 13,230,013 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 246 | | | | | | | | |
| 247 Metering Services | 161,609,467 | 81,987,169 | 37,608,138 | 1,282,876 | 5,701,542 | 3,058,525 | 26,104,675 | 3,880,063 |
| 248 Uncollectible Accounts (Metering Serv.) | 1,853,600 | 1,123,260 | 515,245 | 17,576 | 78,115 | 10,399 | 88,761 | 13,193 |
| 249 | | | | | | | | |
| 250 Billing -- Computation & Data Mang. | 204,723,184 | 107,975,143 | 50,123,367 | 1,755,409 | 7,463,742 | 5,704,405 | 13,878,575 | 1,513,741 |
| 251 Indirect Uncollectible Costs | 24,613,986 | 15,294,695 | 4,007,866 | 319,940 | 765,352 | 169,705 | 1,840,506 | 1,090,523 |
| 252 Bill Issue & Processing | 20,645,483 | 12,085,868 | 5,543,880 | 189,111 | 840,474 | 522,936 | 1,303,235 | 93,097 |
| 253 Customer Information | 17,968,867 | 8,549,721 | 1,801,756 | 312,184 | 639,732 | 1,754,963 | 4,373,626 | 312,431 |
| 254 Uncollectible Accounts (Customer) | 4,695,248 | 3,157,829 | 1,089,317 | 53,764 | 170,394 | 38,780 | 103,159 | 13,055 |
| 255 Revenue-Related (Customer) | -9,984,720 | -5,790,680 | -2,159,354 | -97,937 | -333,728 | -293,112 | -772,142 | -90,031 |
| 256 | | | | | | | | |
| 257 Illinois Electricity Distribution Tax | 98,073,000 | 23,419,827 | 4,935,459 | 855,147 | 1,752,386 | 585,714 | 12,801,739 | 11,636,315 |
| 258 Uncollectible Accounts (IEDT) | 661,831 | 320,862 | 67,618 | 11,716 | 24,009 | 1,991 | 43,528 | 39,567 |
| 259 TOTAL COST OF SERVICE (Revenue-Related Distributed) | 2,040,336,000 | 877,610,979 | 229,465,685 | 16,546,827 | 40,164,034 | 24,812,869 | 254,626,731 | 156,321,015 |
| 260 | 2,040,336,000 | | | | | | | |
| 261 Percent Distribution To Rate Schedules | 0 | 43.01% | 11.25% | 0.81% | 1.97% | 1.22% | 12.48% | 7.66% |
| 262 | | | | | | | | |
| 263 RATIOS FOR ALLOCATING REVENUE RELATED ITEMS | | | | | | | | |
| 264 Distribution-Related (lines 230 through 239 + line 245) | | 543,163,344 | 107,143,564 | 10,517,109 | 20,259,855 | 9,927,857 | 189,214,289 | 139,634,987 |
| 265 Customer-Related (line 243 + 244 + lines 250 through 253) | | 236,281,756 | 81,669,497 | 4,022,081 | 12,770,583 | 11,698,551 | 31,111,364 | 3,929,326 |
| 266 Total Distrib. Facil. and Customer-Related Ex. Metering & IEDT | 1,805,709,230 | 779,445,100 | 188,813,061 | 14,539,191 | 33,030,438 | 21,626,408 | 220,325,653 | 143,564,313 |
| 267 | | | | | | | | |
| 268 Distribution Facilities Share (Line 264 / Line 266) | | 69.69% | 56.75% | 72.34% | 61.34% | 45.91% | 85.88% | 97.26% |
| 269 Customer-Related Share (ex. Met. Serv.) (Line 265 / Line 266) | | 30.31% | 43.25% | 27.66% | 38.66% | 54.09% | 14.12% | 2.74% |
| 270 | | | | | | | | |
| 271 RATIOS FOR ALLOCATING UNCOLLECTIBLES | | | | | | | | |
| 272 Customer-Related (line 243 + 244 + lines 250 through 253) | | 230,491,075 | 79,510,144 | 3,924,144 | 12,436,854 | 11,405,438 | 30,339,222 | 3,839,295 |
| 273 Metering Services (line 247) | | 81,987,169 | 37,608,138 | 1,282,876 | 5,701,542 | 3,058,525 | 26,104,675 | 3,880,063 |
| 274 Distribution-Related (lines 230 through 239 + line 245) | | 529,851,757 | 104,310,672 | 10,261,019 | 19,730,413 | 9,679,110 | 184,518,247 | 136,435,605 |
| 275 Illinois Electricity Distribution Tax (line 257) | | 23,419,827 | 4,935,459 | 855,147 | 1,752,386 | 585,714 | 12,801,739 | 11,636,315 |
| 276 Total Dist. Fac.; Customer-Related; Metering Services & IEDT | 2,021,545,509 | 865,749,827 | 226,364,412 | 16,323,186 | 39,621,196 | 24,728,788 | 253,763,883 | 155,791,278 |
| 277 | | | | | | | | |
| 278 Customer-Related Share (ex. Met. Serv.) (Line 272 / Line 276) | | 26.62% | 35.12% | 24.04% | 31.39% | 46.12% | 11.96% | 2.46% |
| 279 Metering Services (Line 273 / Line 276) | | 9.47% | 16.61% | 7.86% | 14.39% | 12.37% | 10.29% | 2.49% |
| 280 Distribution Facilities Share (Line 274 / Line 276) | | 61.20% | 46.08% | 62.86% | 49.80% | 39.14% | 72.71% | 87.58% |
| 281 Illinois Electricity Distribution Tax (Line 275 / Line 276) | | 2.71% | 2.18% | 5.24% | 4.42% | 2.37% | 5.04% | 7.47% |
| 282 | | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads |
|---|---------------------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|
| 228 TOTAL COST OF SERVICE | | | | | | | | | |
| 229 (Reduced for Other Revenues; Including Uncollectibles; Adjusted for R | | | | | | | | | |
| 230 High Voltage ESS | 0 | 0 | 0 | 1,082,106 | 5,327,621 | 0 | 0 | 0 | 0 |
| 231 High Voltage Dist. Substations | 22,433,571 | 36,849,238 | 7,221,250 | 142,119 | 600,767 | 6,720 | 23,148 | 92,071 | 1,101,560 |
| 232 High Voltage Dist. Lines | 4,763,221 | 7,824,036 | 1,533,256 | 66,911 | 1,376,380 | 1,427 | 4,915 | 19,549 | 233,889 |
| 233 Shared Distribution Substations | 2,954,565 | 4,853,149 | 951,059 | 7,208 | 18,518 | 885 | 3,049 | 12,126 | 145,079 |
| 234 Secondary Voltage Dist. Substations | 4,404,365 | 5,802,088 | 662,264 | 2,123 | 6,648 | 89,924 | 309,582 | 17,485 | 0 |
| 235 Shared Distribution Lines | 76,492,120 | 125,645,459 | 24,622,418 | 186,617 | 479,414 | 22,912 | 78,927 | 313,935 | 3,074,688 |
| 236 Secondary Voltage Dist. Lines | 0 | 0 | 0 | 0 | 0 | 366,772 | 860,461 | 71,321 | 0 |
| 237 Shared Primary/Secondary Transfm. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 238 Primary Voltage Transformers | 102,926 | 1,357,196 | 667,501 | 1,575 | 12,186 | 0 | 0 | 0 | 0 |
| 239 Secondary Voltage Transformers | 10,308,250 | 13,579,566 | 1,550,003 | 4,970 | 15,559 | 210,463 | 724,564 | 40,924 | 0 |
| 240 Uncollectible Accounts (Distribution) | 403,721 | 708,808 | 134,628 | 5,389 | 28,288 | 49,882 | 7,184 | 2,051 | 16,431 |
| 241 Revenue-Related (Distribution) | -2,728,602 | -4,361,190 | -826,093 | -37,383 | -195,396 | -447,723 | -63,343 | -13,266 | -114,289 |
| 242 | | | | | | | | | |
| 243 Services | 164,474 | 199,890 | 34,027 | 40,556 | 28,574 | 567,327 | 275,112 | 25,608 | 1,387 |
| 244 Customer Install. Other | 113,240 | 50,794 | 1,340 | 1,204 | 848 | 43,545 | 102,326 | 24,617 | 55 |
| 245 Fixt.-Incl. Ltg. | 0 | 0 | 0 | 0 | 0 | 13,230,013 | 0 | 0 | 0 |
| 246 | | | | | | | | | |
| 247 Metering Services | 1,003,101 | 449,249 | 58,882 | 24,396 | 17,188 | 0 | 388,763 | 37,810 | 7,090 |
| 248 Uncollectible Accounts (Metering Serv.) | 3,411 | 1,662 | 218 | 90 | 64 | 0 | 1,439 | 140 | 26 |
| 249 | | | | | | | | | |
| 250 Billing -- Computation & Data Mang. | 2,722,804 | 12,259,224 | 582,936 | 188,793 | 127,330 | 92,693 | 191,585 | 49,094 | 94,344 |
| 251 Indirect Uncollectible Costs | 932,031 | 150,239 | 19,323 | 987 | 7,552 | 9,550 | 2,329 | 531 | 2,857 |
| 252 Bill Issue & Processing | 22,409 | 10,052 | 265 | 238 | 168 | 8,617 | 20,250 | 4,872 | 11 |
| 253 Customer Information | 75,206 | 33,734 | 890 | 799 | 563 | 28,920 | 67,958 | 16,348 | 36 |
| 254 Uncollectible Accounts (Customer) | 13,396 | 45,963 | 2,311 | 839 | 596 | 2,688 | 2,364 | 438 | 356 |
| 255 Revenue-Related (Customer) | -90,538 | -282,804 | -14,182 | -5,821 | -4,115 | -24,128 | -20,841 | -2,831 | -2,476 |
| 256 | | | | | | | | | |
| 257 Illinois Electricity Distribution Tax | 10,677,197 | 20,005,136 | 4,204,421 | 392,134 | 5,386,951 | 177,049 | 609,472 | 72,799 | 561,255 |
| 258 Uncollectible Accounts (IEDT) | 36,306 | 74,027 | 15,558 | 1,451 | 19,941 | 655 | 2,255 | 269 | 2,077 |
| 259 TOTAL COST OF SERVICE (Revenue-Related Distributed) | 134,807,174 | 225,255,515 | 41,422,274 | 2,107,302 | 13,255,643 | 14,438,192 | 3,591,498 | 785,890 | 5,124,374 |
| 260 | | | | | | | | | |
| 261 Percent Distribution To Rate Schedules | 6.61% | 11.04% | 2.03% | 0.10% | 0.65% | 0.71% | 0.18% | 0.04% | 0.25% |
| 262 | | | | | | | | | |
| 263 RATIOS FOR ALLOCATING REVENUE RELATED ITEMS | | | | | | | | | |
| 264 Distribution-Related (lines 230 through 239 + line 245) | 121,459,018 | 195,910,731 | 37,207,750 | 1,493,629 | 7,837,092 | 13,929,115 | 2,004,645 | 567,410 | 4,555,215 |
| 265 Customer-Related (line 243 + 244 + lines 250 through 253) | 4,030,164 | 12,703,932 | 638,781 | 232,576 | 165,035 | 750,654 | 659,560 | 121,070 | 98,690 |
| 266 Total Distrib. Facil. and Customer-Related Ex. Metering & IEDT | 125,489,182 | 208,614,663 | 37,846,531 | 1,726,205 | 8,002,127 | 14,679,769 | 2,664,205 | 688,480 | 4,653,905 |
| 267 | | | | | | | | | |
| 268 Distribution Facilities Share (Line 264 / Line 266) | 96.79% | 93.91% | 98.31% | 86.53% | 97.94% | 94.89% | 75.24% | 82.41% | 97.88% |
| 269 Customer-Related Share (ex. Met. Serv.) (Line 265 / Line 266) | 3.21% | 6.09% | 1.69% | 13.47% | 2.06% | 5.11% | 24.76% | 17.59% | 2.12% |
| 270 | | | | | | | | | |
| 271 RATIOS FOR ALLOCATING UNCOLLECTIBLES | | | | | | | | | |
| 272 Customer-Related (line 243 + 244 + lines 250 through 253) | 3,939,626 | 12,421,128 | 624,598 | 226,755 | 160,920 | 726,526 | 638,719 | 118,240 | 96,214 |
| 273 Metering Services (line 247) | 1,003,101 | 449,249 | 58,882 | 24,396 | 17,188 | 0 | 388,763 | 37,810 | 7,090 |
| 274 Distribution-Related (lines 230 through 239 + line 245) | 118,730,416 | 191,549,541 | 36,381,657 | 1,466,247 | 7,641,696 | 13,481,392 | 1,941,302 | 554,144 | 4,440,926 |
| 275 Illinois Electricity Distribution Tax (line 257) | 10,677,197 | 20,005,136 | 4,204,421 | 392,134 | 5,386,951 | 177,049 | 609,472 | 72,799 | 561,255 |
| 276 Total Dist. Fac.; Customer-Related; Metering Services & IEDT | 134,350,340 | 224,425,055 | 41,269,558 | 2,099,532 | 13,206,755 | 14,384,967 | 3,578,256 | 782,992 | 5,105,484 |
| 277 | | | | | | | | | |
| 278 Customer-Related Share (ex. Met. Serv.) (Line 272 / Line 276) | 2.93% | 5.53% | 1.51% | 10.80% | 1.22% | 5.05% | 17.85% | 15.10% | 1.88% |
| 279 Metering Services (Line 273 / Line 276) | 0.75% | 0.20% | 0.14% | 1.16% | 0.13% | 0.00% | 10.86% | 4.83% | 0.14% |
| 280 Distribution Facilities Share (Line 274 / Line 276) | 88.37% | 85.35% | 88.16% | 69.36% | 57.86% | 93.72% | 54.25% | 70.77% | 86.98% |
| 281 Illinois Electricity Distribution Tax (Line 275 / Line 276) | 7.95% | 8.91% | 10.19% | 18.68% | 40.79% | 1.23% | 17.03% | 9.30% | 10.99% |
| 282 | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW |
|--|----------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------|------------------------|---------------------------|
| 283 TOTAL COST OF SERVICE | | | | | | | | |
| 284 Customer-Related (line 243 + 244 + lines 250 through 255) | 395,594,147 | 233,648,904 | 80,599,461 | 3,977,908 | 12,607,248 | 11,444,218 | 30,442,381 | 3,852,350 |
| 285 Metering Services (line 245 + line 246) | 163,463,066 | 83,110,429 | 38,123,382 | 1,300,453 | 5,779,657 | 3,068,924 | 26,193,436 | 3,893,256 |
| 286 Distribution-Related (lines 230 through 241 + line 245) | 1,382,543,956 | 537,110,958 | 105,739,765 | 10,401,603 | 20,000,734 | 9,712,020 | 185,145,646 | 136,899,527 |
| 287 Illinois Electricity Distribution Tax (line 257 + line 258) | 98,734,833 | 23,740,689 | 5,003,077 | 866,863 | 1,776,395 | 587,706 | 12,845,268 | 11,675,882 |
| 288 Total Dist. Fac.; Customer-Related; Metering Services & IEDT | 2,040,336,002 | 877,610,980 | 229,465,685 | 16,546,827 | 40,164,034 | 24,812,868 | 254,626,731 | 156,321,015 |
| 289 | | | | | | | | |
| 290 UNIT COSTS AT TARGET RATE OF RETURN | | | | | | | | |
| 291 | | | | | | | | |
| 292 BILLING DETERMINANTS | | | | | | | | |
| 293 KWH SALES @ DIST. KWH-ALL | 88,392,085,406 | 21,108,024,874 | 4,448,273,578 | 770,734,210 | 1,579,405,715 | 527,897,631 | 11,538,062,619 | 10,487,678,856 |
| 294 Average Cost (Cents/kWh) | 2.31 | 4.16 | 5.16 | 2.15 | 2.54 | 4.70 | 2.21 | 1.49 |
| 295 NO. OF CUSTOMERS CUST-AVG-ACCTS | 3,814,116 | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 |
| 296 | | | | | | | | |
| 297 UNIT COSTS | | | | | | | | |
| 298 | | | | | | | | |
| 299 Distribution (\$/KWH) | | | | | | | | |
| 300 High Voltage ESS | 0.0001 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 301 High Voltage Dist. Substations | 0.0026 | 0.0041 | 0.0039 | 0.0018 | 0.0015 | 0.0030 | 0.0027 | 0.0024 |
| 302 High Voltage Dist. Lines | 0.0006 | 0.0009 | 0.0008 | 0.0004 | 0.0003 | 0.0006 | 0.0006 | 0.0005 |
| 303 Shared Distribution Substations | 0.0003 | 0.0005 | 0.0005 | 0.0002 | 0.0002 | 0.0004 | 0.0004 | 0.0003 |
| 304 Secondary Voltage Dist. Substations | 0.0005 | 0.0008 | 0.0008 | 0.0008 | 0.0009 | 0.0006 | 0.0005 | 0.0005 |
| 305 Shared Distribution Lines | 0.0090 | 0.0141 | 0.0133 | 0.0060 | 0.0050 | 0.0101 | 0.0091 | 0.0081 |
| 306 Secondary Voltage Dist. Lines | 0.0013 | 0.0033 | 0.0028 | 0.0026 | 0.0030 | 0.0025 | 0.0019 | 0.0003 |
| 307 Shared Primary/Secondary Transfm. | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 308 Primary Voltage Transformers | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 309 Secondary Voltage Transformers | 0.0012 | 0.0019 | 0.0019 | 0.0018 | 0.0021 | 0.0015 | 0.0013 | 0.0012 |
| 310 Uncollectible Accounts (Distribution) | 0.0001 | 0.0003 | 0.0003 | 0.0002 | 0.0002 | 0.0001 | 0.0001 | 0.0000 |
| 311 Revenue-Related (Distribution) | -0.0004 | -0.0006 | -0.0006 | -0.0003 | -0.0003 | -0.0005 | -0.0004 | -0.0003 |
| 312 Fixt.-Incl. Ltg. | 0.0001 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 313 Distribution Total (\$/KWH) | 0.0156 | 0.0254 | 0.0238 | 0.0135 | 0.0127 | 0.0184 | 0.0160 | 0.0131 |
| 314 | | | | | | | | |
| 315 Customer-Related (\$/Customer/Year) | | | | | | | | |
| 316 Services | 20.15 | 28.02 | 6.36 | 28.02 | 6.36 | 9.36 | 13.00 | 26.11 |
| 317 Customer Install. Other | 14.70 | 13.36 | 13.36 | 13.36 | 13.36 | 27.35 | 27.35 | 27.35 |
| 318 Metering Services | 42.37 | 36.72 | 36.72 | 36.72 | 36.72 | 31.66 | 108.42 | 225.60 |
| 319 Uncollectible Accounts (Metering Serv.) | 0.49 | 0.50 | 0.50 | 0.50 | 0.50 | 0.11 | 0.37 | 0.77 |
| 320 Billing -- Computation & Data Mang. | 53.68 | 48.36 | 48.94 | 50.24 | 48.07 | 59.05 | 57.64 | 88.01 |
| 321 Indirect Uncollectible Costs | 6.45 | 6.85 | 3.91 | 9.16 | 4.93 | 1.76 | 7.64 | 63.41 |
| 322 Bill Issue & Processing | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 |
| 323 Customer Information | 4.71 | 3.83 | 1.76 | 8.94 | 4.12 | 18.17 | 18.17 | 18.17 |
| 324 Uncollectible Accounts (Customer) | 1.23 | 1.41 | 1.06 | 1.54 | 1.10 | 0.40 | 0.43 | 0.76 |
| 325 Revenue-Related (Customer) | (2.62) | (2.59) | (2.11) | (2.80) | (2.15) | (3.03) | (3.21) | (5.23) |
| 326 Customer-Related Total (\$/Customer/Year) | 146.58 | 141.87 | 115.92 | 151.08 | 118.42 | 150.23 | 235.23 | 450.35 |
| 327 | | | | | | | | |
| 328 Illinois Electricity Distribution Tax (\$/kWh) | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 |
| 329 Uncollectible Accounts (IEDT) | 0.00001 | 0.00002 | 0.00002 | 0.00002 | 0.00002 | 0.00000 | 0.00000 | 0.00000 |
| 330 Uncollectible Accounts Total (\$/kWh) | 0.00112 | 0.00112 | 0.00112 | 0.00112 | 0.00112 | 0.00111 | 0.00111 | 0.00111 |
| 331 | | | | | | | | |
| 332 Total Customer Excluding Metering Services (\$/Customer/Year) | 103.72 | 104.64 | 78.70 | 113.86 | 81.19 | 118.46 | 126.44 | 223.99 |
| 333 Total Customer Excluding Metering Services (\$/Customer/Month) | 8.64 | 8.72 | 6.56 | 9.49 | 6.77 | 9.87 | 10.54 | 18.67 |
| 334 Metering Services (\$/Customer/Month) | 3.57 | 3.10 | 3.10 | 3.10 | 3.10 | 2.65 | 9.07 | 18.86 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocator | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads |
|--|---------------------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-------------|
| 283 TOTAL COST OF SERVICE | | | | | | | | | |
| 284 Customer-Related (line 243 + 244 + lines 250 through 255) | 3,953,022 | 12,467,091 | 626,910 | 227,594 | 161,516 | 729,214 | 641,083 | 118,677 | 96,570 |
| 285 Metering Services (line 245 + line 246) | 1,006,512 | 450,912 | 59,100 | 24,486 | 17,252 | 0 | 390,201 | 37,950 | 7,116 |
| 286 Distribution-Related (lines 230 through 241 + line 245) | 119,134,137 | 192,258,349 | 36,516,285 | 1,461,636 | 7,669,984 | 13,531,274 | 1,948,486 | 556,195 | 4,457,357 |
| 287 Illinois Electricity Distribution Tax (line 257 + line 258) | 10,713,503 | 20,079,163 | 4,219,979 | 393,586 | 5,406,892 | 177,704 | 611,727 | 73,068 | 563,331 |
| 288 Total Dist. Fac.; Customer-Related; Metering Services & IEDT | 134,807,174 | 225,255,515 | 41,422,274 | 2,107,302 | 13,255,644 | 14,438,192 | 3,591,497 | 785,890 | 5,124,374 |
| 289 | | | | | | | | | |
| 290 UNIT COSTS AT TARGET RATE OF RETURN | | | | | | | | | |
| 291 | | | | | | | | | |
| 292 BILLING DETERMINANTS | | | | | | | | | |
| 293 KWH SALES @ DIST. KWH-ALL | 9,623,236,991 | 18,030,403,008 | 3,789,396,964 | 353,426,211 | 4,855,197,695 | 159,571,832 | 549,310,001 | 65,612,737 | 505,852,484 |
| 294 Average Cost (Cents/kWh) | 1.40 | 1.25 | 1.09 | 0.60 | 0.27 | 9.05 | 0.65 | 1.20 | 1.01 |
| 295 NO. OF CUSTOMERS CUST-AVG-ACCTS | 4,140 | 1,857 | 49 | 44 | 31 | 1,592 | 3,741 | 900 | 2 |
| 296 | | | | | | | | | |
| 297 UNIT COSTS | | | | | | | | | |
| 298 | | | | | | | | | |
| 299 Distribution (\$/KWH) | | | | | | | | | |
| 300 High Voltage ESS | 0.0000 | 0.0000 | 0.0000 | 0.0031 | 0.0011 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 301 High Voltage Dist. Substations | 0.0023 | 0.0020 | 0.0019 | 0.0004 | 0.0001 | 0.0000 | 0.0000 | 0.0014 | 0.0022 |
| 302 High Voltage Dist. Lines | 0.0005 | 0.0004 | 0.0004 | 0.0002 | 0.0003 | 0.0000 | 0.0000 | 0.0003 | 0.0005 |
| 303 Shared Distribution Substations | 0.0003 | 0.0003 | 0.0003 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0002 | 0.0003 |
| 304 Secondary Voltage Dist. Substations | 0.0005 | 0.0003 | 0.0002 | 0.0000 | 0.0000 | 0.0006 | 0.0006 | 0.0003 | 0.0000 |
| 305 Shared Distribution Lines | 0.0079 | 0.0070 | 0.0065 | 0.0005 | 0.0001 | 0.0001 | 0.0001 | 0.0048 | 0.0061 |
| 306 Secondary Voltage Dist. Lines | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0023 | 0.0016 | 0.0011 | 0.0000 |
| 307 Shared Primary/Secondary Transfm. | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 308 Primary Voltage Transformers | 0.0000 | 0.0001 | 0.0002 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 |
| 309 Secondary Voltage Transformers | 0.0011 | 0.0008 | 0.0004 | 0.0000 | 0.0000 | 0.0013 | 0.0013 | 0.0006 | 0.0000 |
| 310 Uncollectible Accounts (Distribution) | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0003 | 0.0000 | 0.0000 | 0.0000 |
| 311 Revenue-Related (Distribution) | -0.0003 | -0.0002 | -0.0002 | -0.0001 | 0.0000 | -0.0028 | -0.0001 | -0.0002 | -0.0002 |
| 312 Fixt.-Incl. Ltg. | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0829 | 0.0000 | 0.0000 | 0.0000 |
| 313 Distribution Total (\$/KWH) | 0.0124 | 0.0107 | 0.0096 | 0.0041 | 0.0016 | 0.0848 | 0.0035 | 0.0085 | 0.0088 |
| 314 | | | | | | | | | |
| 315 Customer-Related (\$/Customer/Year) | | | | | | | | | |
| 316 Services | 39.73 | 107.64 | 694.43 | 921.73 | 921.73 | 356.36 | 73.54 | 28.45 | 693.70 |
| 317 Customer Install. Other | 27.35 | 27.35 | 27.35 | 27.35 | 27.35 | 27.35 | 27.35 | 27.35 | 27.35 |
| 318 Metering Services | 242.30 | 241.92 | 1,201.68 | 554.45 | 554.45 | - | 103.92 | 42.01 | 3,544.77 |
| 319 Uncollectible Accounts (Metering Serv.) | 0.82 | 0.90 | 4.45 | 2.05 | 2.05 | - | 0.38 | 0.16 | 13.12 |
| 320 Billing -- Computation & Data Mang. | 657.68 | 6,601.63 | 11,896.65 | 4,290.75 | 4,107.42 | 58.22 | 51.21 | 54.55 | 47,171.91 |
| 321 Indirect Uncollectible Costs | 225.13 | 80.90 | 394.34 | 22.42 | 243.62 | 6.00 | 0.62 | 0.59 | 1,428.69 |
| 322 Bill Issue & Processing | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 | 5.41 |
| 323 Customer Information | 18.17 | 18.17 | 18.16 | 18.15 | 18.17 | 18.17 | 18.17 | 18.16 | 17.76 |
| 324 Uncollectible Accounts (Customer) | 3.24 | 24.75 | 47.17 | 19.07 | 19.22 | 1.69 | 0.63 | 0.49 | 177.99 |
| 325 Revenue-Related (Customer) | (21.87) | (152.29) | (289.44) | (132.29) | (132.73) | (15.16) | (5.57) | (3.15) | (1,238.05) |
| 326 Customer-Related Total (\$/Customer/Year) | 1,197.96 | 6,956.38 | 14,000.20 | 5,729.10 | 5,766.69 | 458.05 | 275.67 | 174.03 | 51,842.65 |
| 327 | | | | | | | | | |
| 328 Illinois Electricity Distribution Tax (\$/KWH) | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 |
| 329 Uncollectible Accounts (IEDT) | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| 330 Uncollectible Accounts Total (\$/KWH) | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 | 0.00111 |
| 331 | | | | | | | | | |
| 332 Total Customer Excluding Metering Services (\$/Customer/Year) | 954.84 | 6713.57 | 12794.08 | 5172.59 | 5210.19 | 458.05 | 171.37 | 131.86 | 48284.77 |
| 333 Total Customer Excluding Metering Services (\$/Customer/Month) | 79.57 | 559.46 | 1066.17 | 431.05 | 434.18 | 38.17 | 14.28 | 10.99 | 4023.73 |
| 334 Metering Services (\$/Customer/Month) | 20.26 | 20.23 | 100.51 | 46.38 | 46.38 | 0.00 | 8.69 | 3.51 | 296.49 |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| 335 | 336 | 337 | 338 | 339 | 340 | 341 | 342 | 343 | 344 | 345 | 346 | 347 | 348 | 349 | 350 | 351 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | 360 | 361 | 362 | 363 | 364 | 365 | 366 | 367 | 368 | 369 | 370 | 371 | 372 | 373 | 374 | 375 |
|---|-----|-----|--|-------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------|------------------------|---------------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| | | | Allocator | Total ICC | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ALLOCATION OF METERING SERVICES COST COMPONENTS (ADJUSTED FOR AMI PILOT PROGRAM) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| O&M of Meters | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Acct. 586 and Acct. 597 METER O&M | 8,235,500 | 1,980,678 | 908,552 | 30,992 | 137,740 | 120,838 | 4,304,472 | 523,820 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Supervision of Cust. Service (Acct. 901) METER FACTOR | 0 | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Meter Reading (Acct. 902) METER READING | 30,332,340 | 16,861,986 | 7,734,721 | 263,844 | 1,172,614 | 589,510 | 2,620,098 | 713,598 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Cust. Records & Collect. (Acct. 903) METER FACTOR | 9,144,297 | 4,825,743 | 2,213,605 | 75,510 | 335,591 | 178,108 | 1,297,793 | 139,173 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total O&M | 47,712,137 | 23,668,406 | 10,856,878 | 370,346 | 1,645,945 | 888,456 | 8,222,363 | 1,376,592 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Pro-Forma Adjustments to Expenses TOTAL O&M | 2,110,093 | 1,046,747 | 480,151 | 16,379 | 72,793 | 39,292 | 363,638 | 60,880 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | AMI Pilot Pgm -- Remove Exp Incl. Depr. METER FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total O&M Adjusted | 49,822,231 | 24,715,153 | 11,337,029 | 386,725 | 1,718,738 | 927,748 | 8,586,002 | 1,437,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | A&G Expenses TOTAL O&M | 54,250,743 | 26,911,991 | 12,344,735 | 421,100 | 1,871,511 | 1,010,213 | 9,349,179 | 1,565,244 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Taxes Other than Income MET.SERV. NET PLT. | 4,239,193 | 2,237,160 | 1,026,202 | 35,005 | 155,576 | 82,569 | 601,642 | 64,519 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total O&M Before Depreciation | 108,312,167 | 53,864,305 | 24,707,966 | 842,830 | 3,745,825 | 2,020,530 | 18,536,823 | 3,067,235 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Depreciation & Amortization | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Meter Depreciation METER FACTOR | 13,180,333 | 6,955,690 | 3,190,628 | 108,838 | 483,712 | 256,720 | 1,870,602 | 200,601 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | General Plant Depreciation METER FACTOR | 19,862,160 | 10,481,907 | 4,808,130 | 164,013 | 728,932 | 386,866 | 2,818,912 | 302,296 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total Depreciation/Amortization | 33,042,493 | 17,437,597 | 7,998,758 | 272,851 | 1,212,643 | 643,586 | 4,689,515 | 502,897 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total Operating Expenses Before Income Taxes | 141,354,661 | 71,301,902 | 32,706,724 | 1,115,681 | 4,958,468 | 2,664,116 | 23,226,338 | 3,570,132 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Rate Base | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Meters Plant in Service (Net) METER FACTOR | 204,945,436 | 108,156,363 | 49,612,146 | 1,692,353 | 7,521,397 | 3,991,829 | 29,086,627 | 3,119,208 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | CWIP & Plant Additions METER FACTOR | 27,442,229 | 14,482,156 | 6,643,075 | 226,606 | 1,007,116 | 534,507 | 3,894,704 | 417,663 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | General & Intangible Plant (Net) METER FACTOR | 109,954,297 | 58,026,453 | 26,617,175 | 907,956 | 4,035,269 | 2,141,637 | 15,605,127 | 1,673,472 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Subtotal Net Metering Services Plant | 342,341,962 | 180,664,972 | 82,872,396 | 2,826,916 | 12,563,782 | 6,667,973 | 48,586,459 | 5,210,343 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | AMI Pilot Pgm -- Remove Rate Base Items METER FACTOR | 0 | - | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Other Rate Base Items & Adjustments MET.SERV. NET PLT. | -86,741,969 | (45,776,554) | (20,998,054) | (716,279) | (3,183,388) | (1,689,519) | (12,310,746) | (1,320,187) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | Total Adjusted Rate Base | 255,599,993 | 134,888,417 | 61,874,343 | 2,110,637 | 9,380,394 | 4,978,455 | 36,275,712 | 3,890,156 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | AMI Pilot Pgm -- Rate Base Items AMI PILOT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | AMI Pilot Pgm -- Returns & Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION

| Allocater | Large Load 401-1000 kW | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting incl. Traffic Signals | Railroads | |
|-----------|---|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|---|-----------|---------|
| 335 | | | | | | | | | | |
| 336 | ALLOCATION OF METERING SERVICES COST COMPONENTS (AD) | | | | | | | | | |
| 337 | | | | | | | | | | |
| 338 | O&M of Meters | | | | | | | | | |
| 339 | Acct. 586 and Acct. 597 METER O&M | 123,170 | 55,207 | 5,130 | 975 | 687 | - | 38,692 | 4,241 | 307 |
| 340 | | | | | | | | | | |
| 341 | Supervision of Cust. Service (Acct. 901) METER FACTOR | - | - | - | - | - | - | - | - | - |
| 342 | | | | | | | | | | |
| 343 | Meter Reading (Acct. 902) METER READING | 184,465 | 82,419 | 10,836 | 2,309 | 1,627 | - | 87,138 | 6,375 | 798 |
| 344 | | | | | | | | | | |
| 345 | Cust. Records & Collect. (Acct. 903) METER FACTOR | 39,147 | 17,571 | 2,838 | 2,035 | 1,434 | - | 13,468 | 1,728 | 553 |
| 346 | | | | | | | | | | |
| 347 | Total O&M | 346,782 | 155,198 | 18,804 | 5,319 | 3,748 | 0 | 139,298 | 12,344 | 1,658 |
| 348 | | | | | | | | | | |
| 349 | Pro-Forma Adjustments to Expenses TOTAL O&M | 15,337 | 6,864 | 832 | 235 | 166 | 0 | 6,161 | 546 | 73 |
| 350 | AMI Pilot Pgm -- Remove Exp Incl. Depr. METER FACTOR | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 351 | Total O&M Adjusted | 362,118 | 162,061 | 19,635 | 5,555 | 3,914 | 0 | 145,458 | 12,890 | 1,731 |
| 352 | | | | | | | | | | |
| 353 | A&G Expenses TOTAL O&M | 394,306 | 176,466 | 21,381 | 6,048 | 4,261 | - | 158,388 | 14,036 | 1,885 |
| 354 | | | | | | | | | | |
| 355 | Taxes Other than Income MET.SERV. NET PLT. | 18,148 | 8,146 | 1,316 | 944 | 665 | 0 | 6,244 | 801 | 256 |
| 356 | Total O&M Before Depreciation | 774,572 | 346,673 | 42,332 | 12,547 | 8,840 | 0 | 310,090 | 27,728 | 3,872 |
| 357 | | | | | | | | | | |
| 358 | <u>Depreciation & Amortization</u> | | | | | | | | | |
| 359 | Meter Depreciation METER FACTOR | 56,425 | 25,327 | 4,090 | 2,934 | 2,067 | - | 19,412 | 2,491 | 797 |
| 360 | General Plant Depreciation METER FACTOR | 85,030 | 38,166 | 6,164 | 4,421 | 3,115 | 0 | 29,253 | 3,754 | 1,200 |
| 361 | Total Depreciation/Amortization | 141,455 | 63,493 | 10,254 | 7,354 | 5,182 | 0 | 48,665 | 6,245 | 1,997 |
| 362 | | | | | | | | | | |
| 363 | Total Operating Expenses Before Income Taxes | 916,027 | 410,167 | 52,586 | 19,901 | 14,021 | 0 | 358,755 | 33,973 | 5,869 |
| 364 | | | | | | | | | | |
| 365 | <u>Rate Base</u> | | | | | | | | | |
| 366 | Meters Plant in Service (Net) METER FACTOR | 877,372 | 393,816 | 63,602 | 45,615 | 32,138 | - | 301,846 | 38,737 | 12,385 |
| 367 | CWIP & Plant Additions METER FACTOR | 117,480 | 52,732 | 8,516 | 6,108 | 4,303 | - | 40,417 | 5,187 | 1,658 |
| 368 | General & Intangible Plant (Net) METER FACTOR | 470,715 | 211,284 | 34,123 | 24,473 | 17,242 | - | 161,942 | 20,783 | 6,645 |
| 369 | Subtotal Net Metering Services Plant | 1,465,567 | 657,832 | 106,241 | 76,196 | 53,684 | 0 | 504,206 | 64,707 | 20,689 |
| 370 | AMI Pilot Pgm -- Remove Rate Base Items METER FACTOR | - | - | - | - | - | - | - | - | - |
| 371 | Other Rate Base Items & Adjustments MET.SERV. NET PLT. | (371,343) | (166,680) | (26,919) | (19,306) | (13,602) | - | (127,755) | (16,395) | (5,242) |
| 372 | Total Adjusted Rate Base | 1,094,224 | 491,152 | 79,322 | 56,890 | 40,082 | 0 | 376,451 | 48,312 | 15,447 |
| 373 | | | | | | | | | | |
| 374 | AMI Pilot Pgm -- Rate Base Items AMI PILOT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 375 | AMI Pilot Pgm -- Returns & Income Tax | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Illustrative ECOSS #4 (Indirect Uncoll.)

Schedule 2b

ALLOCATION FACTORS

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION FACTORS

| | Allocator <u>Name</u> | <u>Total</u> | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | Large Load 401-1000 kW |
|----|---------------------------------------|----------------|---------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------|------------------------|---------------------------|---------------------------|
| 1 | KWH-ALL | EXT | 21,108,024,874 | 4,448,273,578 | 770,734,210 | 1,579,405,715 | 527,897,631 | 11,538,062,619 | 10,487,678,856 | 9,623,236,991 |
| 2 | KWH-ALL% | 88,392,085,406 | 23.88% | 5.03% | 0.87% | 1.79% | 0.60% | 13.05% | 11.86% | 10.89% |
| 3 | | | | | | | | | | |
| 4 | CP 69kV & below | EXT | 7,895,370 | 1,573,203 | 122,944 | 207,739 | 141,862 | 2,770,093 | 2,244,566 | 2,026,488 |
| 5 | CP 69kV & below% | 21,140,906 | 37.35% | 7.44% | 0.58% | 0.98% | 0.67% | 13.10% | 10.62% | 9.59% |
| 6 | | | | | | | | | | |
| 7 | HV CLASS | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 | HV CLASS% | 61,703,012 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | | | | | | | | | | |
| 10 | CP-ALL | EXT | 7,895,370 | 1,573,203 | 122,944 | 207,739 | 141,862 | 2,770,093 | 2,244,566 | 2,026,488 |
| 11 | CP-ALL% | 21,687,840 | 36.40% | 7.25% | 0.57% | 0.96% | 0.65% | 12.77% | 10.35% | 9.34% |
| 12 | | | | | | | | | | |
| 13 | CP<69 KV | EXT | 7,895,370 | 1,573,203 | 122,944 | 207,739 | 141,862 | 2,770,093 | 2,244,566 | 2,026,488 |
| 14 | CP<69 KV% | 21,091,444 | 37.43% | 7.46% | 0.58% | 0.98% | 0.67% | 13.13% | 10.64% | 9.61% |
| 15 | | | | | | | | | | |
| 16 | CP-SEC | EXT | 7,895,370 | 1,573,203 | 122,944 | 207,739 | 141,862 | 2,767,978 | 2,222,618 | 1,970,440 |
| 17 | CP-SEC% | 19,823,251 | 39.83% | 7.94% | 0.62% | 1.05% | 0.72% | 13.96% | 11.21% | 9.94% |
| 18 | | | | | | | | | | |
| 19 | NCP<69 KV | EXT | 8,226,540 | 1,721,702 | 287,175 | 659,413 | 162,490 | 2,994,367 | 2,559,717 | 2,160,153 |
| 20 | NCP<69 KV% | 23,393,507 | 35.17% | 7.36% | 1.23% | 2.82% | 0.69% | 12.80% | 10.94% | 9.23% |
| 21 | | | | | | | | | | |
| 22 | NCP-SEC | EXT | 8,226,540 | 1,721,702 | 287,175 | 659,413 | 162,490 | 2,992,318 | 2,536,930 | 2,094,972 |
| 23 | NCP-SEC% | 21,958,878 | 37.46% | 7.84% | 1.31% | 3.00% | 0.74% | 13.63% | 11.55% | 9.54% |
| 24 | | | | | | | | | | |
| 25 | NCP-PRI TR | EXT | 0 | 0 | 0 | 0 | 0 | 1,116 | 17,769 | 38,101 |
| 26 | NCP-PRI TR% | 811,581 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.14% | 2.19% | 4.69% |
| 27 | | | | | | | | | | |
| 28 | NCP-SH TR | INT | 8,226,540 | 1,721,702 | 287,175 | 659,413 | 162,490 | 2,993,434 | 2,554,699 | 2,133,073 |
| 29 | NCP-SH TR% | 22,770,459 | 36.13% | 7.56% | 1.26% | 2.90% | 0.71% | 13.15% | 11.22% | 9.37% |
| 30 | | | | | | | | | | |
| 31 | NCP-SEC LINE | EXT | 8,037,330 | 1,410,074 | 233,473 | 540,059 | 151,928 | 2,578,150 | 419,794 | 0 |
| 32 | NCP-SEC LINE% | 13,566,376 | 59.24% | 10.39% | 1.72% | 3.98% | 1.12% | 19.00% | 3.09% | 0.00% |
| 33 | | | | | | | | | | |
| 34 | AVG NUMB. OF SERVICES | 4,138,818 | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 35 | WGTS RE: 1 FAM W/O SH | | 1.000 | 0.227 | 1.000 | 0.227 | 0.334 | 0.464 | 0.932 | 1.418 |
| 36 | WEIGHTED SERVICES | EXT | 2,232,784 | 232,492 | 34,937 | 35,247 | 32,267 | 111,714 | 16,029 | 5,871 |
| 37 | WEIGHTED SERVICES% | 2,750,259 | 81.18% | 8.45% | 1.27% | 1.28% | 1.17% | 4.06% | 0.58% | 0.21% |
| 38 | | | | | | | | | | |
| 39 | AVG. NO. CUST. W/STD MTR | 3,811,182 | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 40 | COST/CUST FOR STD MTR | | 1.000 | 1.000 | 1.000 | 1.000 | 0.853 | 2.494 | 3.744 | 4.375 |
| 41 | METER FACTOR | EXT | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 82,407 | 600,465 | 64,393 | 18,113 |
| 42 | METER FACTOR% | 4,230,901 | 52.77% | 24.21% | 0.83% | 3.67% | 1.95% | 14.19% | 1.52% | 0.43% |
| 43 | | | | | | | | | | |
| 44 | METERING SERVICES NET PLANT ALLOCATOR | | | | | | | | | |
| 45 | MET.SERV. NET PLT. | INT | 180,664,972 | 82,872,396 | 2,826,916 | 12,563,782 | 6,667,973 | 48,586,459 | 5,210,343 | 1,465,567 |
| 46 | MET.SERV. NET PLT.% | 342,341,962 | 52.77% | 24.21% | 0.83% | 3.67% | 1.95% | 14.19% | 1.52% | 0.43% |
| 47 | | | | | | | | | | |
| 48 | A&G ALLOCATOR | | | | | | | | | |
| 49 | TOTAL O&M | INT | 23,668,406 | 10,856,878 | 370,346 | 1,645,945 | 888,456 | 8,222,363 | 1,376,592 | 346,782 |
| 50 | TOTAL O&M% | 47,712,137 | 49.61% | 22.75% | 0.78% | 3.45% | 1.86% | 17.23% | 2.89% | 0.73% |
| 51 | | | | | | | | | | |
| 52 | METER READING FACTOR | | | | | | | | | |
| 53 | AVG. NO. CUST. W/STD MTR | 3,811,182 | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 54 | METER READING COST WEIGHTS | | 1.000 | 1.000 | 1.000 | 1.000 | 0.808 | 1.441 | 5.494 | 5.900 |
| 55 | METER READING | EXT | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 78,060 | 346,941 | 94,491 | 24,426 |
| 56 | METER READING% | 4,016,464 | 55.59% | 25.50% | 0.87% | 3.87% | 1.94% | 8.64% | 2.35% | 0.61% |

COMMONWEALTH EDISON COMPANY
 EMBEDDED COST OF SERVICE STUDY
 12-MONTHS ENDED DECEMBER 2010
ALLOCATION FACTORS

| Allocator Name | Total | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting inc. Traffic Signals | Railroad |
|--|----------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|--|-------------|
| 1 KWH-ALL | EXT | 18,030,403,008 | 3,789,396,964 | 353,426,211 | 4,855,197,695 | 159,571,832 | 549,310,001 | 65,612,737 | 505,852,484 |
| 2 KWH-ALL% | 88,392,085,406 | 20.40% | 4.29% | 0.40% | 5.49% | 0.18% | 0.62% | 0.07% | 0.57% |
| 3 | | | | | | | | | |
| 4 CP 69kV & below | EXT | 3,328,696 | 652,316 | 12,838 | 54,269 | 607 | 2,091 | 8,317 | 99,507 |
| 5 CP 69kV & below% | 21,140,906 | 15.75% | 3.09% | 0.06% | 0.26% | 0.00% | 0.01% | 0.04% | 0.47% |
| 6 | | | | | | | | | |
| 7 HV CLASS | EXT | 0 | 0 | 10,416,857 | 51,286,155 | 0 | 0 | 0 | 0 |
| 8 HV CLASS% | 61,703,012 | 0.00% | 0.00% | 16.88% | 83.12% | 0.00% | 0.00% | 0.00% | 0.00% |
| 9 | | | | | | | | | |
| 10 CP-ALL | EXT | 3,328,696 | 652,316 | 28,467 | 585,574 | 607 | 2,091 | 8,317 | 99,507 |
| 11 CP-ALL% | 21,687,840 | 15.35% | 3.01% | 0.13% | 2.70% | 0.00% | 0.01% | 0.04% | 0.46% |
| 12 | | | | | | | | | |
| 13 CP<69 KV | EXT | 3,328,696 | 652,316 | 4,944 | 12,701 | 607 | 2,091 | 8,317 | 99,507 |
| 14 CP<69 KV% | 21,091,444 | 15.78% | 3.09% | 0.02% | 0.06% | 0.00% | 0.01% | 0.04% | 0.47% |
| 15 | | | | | | | | | |
| 16 CP-SEC | EXT | 2,599,626 | 306,806 | 747 | 2,903 | 607 | 2,091 | 8,317 | 0 |
| 17 CP-SEC% | 19,823,251 | 13.11% | 1.55% | 0.00% | 0.01% | 0.00% | 0.01% | 0.04% | 0.00% |
| 18 | | | | | | | | | |
| 19 NCP<69 KV | EXT | 3,575,085 | 686,379 | 8,308 | 14,008 | 42,773 | 147,255 | 8,317 | 139,825 |
| 20 NCP<69 KV% | 23,393,507 | 15.28% | 2.93% | 0.04% | 0.06% | 0.18% | 0.63% | 0.04% | 0.60% |
| 21 | | | | | | | | | |
| 22 NCP-SEC | EXT | 2,759,810 | 315,011 | 1,010 | 3,162 | 42,773 | 147,255 | 8,317 | 0 |
| 23 NCP-SEC% | 21,958,878 | 12.57% | 1.43% | 0.00% | 0.01% | 0.19% | 0.67% | 0.04% | 0.00% |
| 24 | | | | | | | | | |
| 25 NCP-PRI TR | EXT | 502,406 | 247,095 | 583 | 4,511 | 0 | 0 | 0 | 0 |
| 26 NCP-PRI TR% | 811,581 | 61.90% | 30.45% | 0.07% | 0.56% | 0.00% | 0.00% | 0.00% | 0.00% |
| 27 | | | | | | | | | |
| 28 NCP-SH TR | INT | 3,262,216 | 562,106 | 1,593 | 7,673 | 42,773 | 147,255 | 8,317 | 0 |
| 29 NCP-SH TR% | 22,770,459 | 14.33% | 2.47% | 0.01% | 0.03% | 0.19% | 0.65% | 0.04% | 0.00% |
| 30 | | | | | | | | | |
| 31 NCP-SEC LINE | EXT | 0 | 0 | 0 | 0 | 42,174 | 145,193 | 8,201 | 0 |
| 32 NCP-SEC LINE% | 13,566,376 | 0.00% | 0.00% | 0.00% | 0.00% | 0.31% | 1.07% | 0.06% | 0.00% |
| 33 | | | | | | | | | |
| 34 AVG NUMB. OF SERVICES | 4,138,818 | 1,857 | 98 | 44 | 31 | 176,082 | 146,853 | 7,948 | 5 |
| 35 WGTS RE: 1 FAM W/O SH | | 3,842 | 12,393 | 32,899 | 32,899 | 0.115 | 0.115 | 0.115 | 9,904 |
| 36 WEIGHTED SERVICES | EXT | 7,135 | 1,215 | 1,448 | 1,020 | 20,249 | 16,888 | 914 | 50 |
| 37 WEIGHTED SERVICES% | 2,750,259 | 0.26% | 0.04% | 0.05% | 0.04% | 0.74% | 0.61% | 0.03% | 0.00% |
| 38 | | | | | | | | | |
| 39 AVG. NO. CUST. W/STD MTR | 3,811,182 | 1,857 | 98 | 44 | 31 | 0 | 2,835 | 412 | 5 |
| 40 COST/CUST FOR STD MTR | | 4,378 | 13,398 | 21,402 | 21,402 | 0.000 | 2,198 | 1,941 | 51,137 |
| 41 METER FACTOR | EXT | 8,130 | 1,313 | 942 | 663 | 0 | 6,231 | 800 | 256 |
| 42 METER FACTOR% | 4,230,901 | 0.19% | 0.03% | 0.02% | 0.02% | 0.00% | 0.15% | 0.02% | 0.01% |
| 43 | | | | | | | | | |
| 44 METERING SERVICES NET PLANT ALLOCATOR | | | | | | | | | |
| 45 MET.SERV. NET PLT. | INT | 657,832 | 106,241 | 76,196 | 53,684 | 0 | 504,206 | 64,707 | 20,689 |
| 46 MET.SERV. NET PLT.% | 342,341,962 | 0.19% | 0.03% | 0.02% | 0.02% | 0.00% | 0.15% | 0.02% | 0.01% |
| 47 | | | | | | | | | |
| 48 A&G ALLOCATOR | | | | | | | | | |
| 49 TOTAL O&M | INT | 155,198 | 18,804 | 5,319 | 3,748 | 0 | 139,298 | 12,344 | 1,658 |
| 50 TOTAL O&M% | 47,712,137 | 0.33% | 0.04% | 0.01% | 0.01% | 0.00% | 0.29% | 0.03% | 0.00% |
| 51 | | | | | | | | | |
| 52 METER READING FACTOR | | | | | | | | | |
| 53 AVG. NO. CUST. W/STD MTR | 3,811,182 | 1,857 | 98 | 44 | 31 | 0 | 2,835 | 412 | 5 |
| 54 METER READING COST WEIGHTS | | 5,877 | 14,641 | 6,950 | 6,950 | 0.000 | 4,070 | 2,049 | 21,130 |
| 55 METER READING | EXT | 10,914 | 1,435 | 306 | 215 | 0 | 11,538 | 844 | 106 |
| 56 METER READING% | 4,016,464 | 0.27% | 0.04% | 0.01% | 0.01% | 0.00% | 0.29% | 0.02% | 0.00% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION FACTORS

| Allocator Name | Total | Single Family w/o Space Heat | Multi Family w/o Space Heat | Single Family w/ Space Heat | Multi Family w/ Space Heat | Watt-Hour | Small Load 0-100 kW | Medium Load 101-400 kW | Large Load 401-1000 kW | |
|-------------------|---|---------------------------------|--------------------------------|--------------------------------|-------------------------------|------------|------------------------|---------------------------|---------------------------|-------------|
| 57 | | | | | | | | | | |
| 58 | AVG. NO. CUST. W/STD MTR | 3,811,182 | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 59 | WEIGHTED METER O&M PER CUSTOMER | | 1.000 | 1.000 | 1.000 | 1.000 | 1.410 | 20.154 | 34.333 | 33.538 |
| 60 | METER O&M | EXT | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 136,219 | 4,852,358 | 590,493 | 138,847 |
| 61 | METER O&M% | 9,283,738 | 24.05% | 11.03% | 0.38% | 1.67% | 1.47% | 52.27% | 6.36% | 1.50% |
| 62 | | | | | | | | | | |
| 63 | CUST-AVG-ACCTS | EXT | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 64 | CUST-AVG-ACCTS% | 3,814,116 | 58.54% | 26.85% | 0.92% | 4.07% | 2.53% | 6.31% | 0.45% | 0.11% |
| 65 | | | | | | | | | | |
| 66 | AVG # ACCCTS IN 2010 | EXT | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 67 | WEIGHTING FACTOR | | 1.000 | 1.000 | 1.000 | 1.000 | 2.048 | 2.048 | 2.048 | 2.048 |
| 68 | CUST-INSTALL | | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 197,855 | 493,085 | 35,224 | 8,479 |
| 69 | CUST-INSTALL% | 4,198,657 | 53.18% | 24.39% | 0.83% | 3.70% | 4.71% | 11.74% | 0.84% | 0.20% |
| 70 | | | | | | | | | | |
| 71 | NUMBER OF BILLS | INT | 26,793,408 | 12,290,340 | 419,244 | 1,863,264 | 1,159,308 | 2,889,168 | 206,388 | 49,680 |
| 72 | NUMBER OF BILLS% | 45,769,392 | 58.54% | 26.85% | 0.92% | 4.07% | 2.53% | 6.31% | 0.45% | 0.11% |
| 73 | | | | | | | | | | |
| 74 | DIRECT-FXT | EXT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 75 | DIRECT-FXT% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| 76 | | | | | | | | | | |
| 77 | CUSTOMER ACCOUNTS -- BILLING & ACCOUNTING | | | | | | | | | |
| 78 | AVG # ACCCTS IN 2010 | | 2,232,784 | 1,024,195 | 34,937 | 155,272 | 96,609 | 240,764 | 17,199 | 4,140 |
| 79 | WEIGHTING FACTOR | | 1.000 | 1.012 | 1.039 | 0.994 | 1.221 | 1.192 | 1.820 | 13.600 |
| 80 | BILLING-ACCT | EXT | 2,232,784 | 1,036,485 | 36,300 | 154,340 | 117,960 | 286,991 | 31,302 | 56,304 |
| 81 | BILLING-ACCT% | 4,233,406 | 52.74% | 24.48% | 0.86% | 3.65% | 2.79% | 6.78% | 0.74% | 1.33% |
| 82 | | | | | | | | | | |
| 83 | UNCOLLECTIBLE COSTS | | | | | | | | | |
| 84 | UNCOLLECT | EXT | 11,037,248 | 2,892,232 | 230,881 | 552,308 | 122,466 | 1,328,181 | 786,964 | 672,590 |
| 85 | UNCOLLECT% | 17,762,412 | 62.14% | 16.28% | 1.30% | 3.11% | 0.69% | 7.48% | 4.43% | 3.79% |
| 86 | | | | | | | | | | |
| 87 | CUSTOMER INFORMATION | | | | | | | | | |
| 88 | CUST-INFO | EXT | 5,053,475 | 1,064,962 | 184,522 | 378,126 | 1,037,304 | 2,585,115 | 184,668 | 44,452 |
| 89 | CUST-INFO% | 10,620,840 | 47.58% | 10.03% | 1.74% | 3.56% | 9.77% | 24.34% | 1.74% | 0.42% |
| 90 | | | | | | | | | | |
| 91 | CP<69 KV EXCL. HV & RR | | | | | | | | | |
| 92 | CP<69 FOR RR | INT | 7,895,370 | 1,573,203 | 122,944 | 207,739 | 141,862 | 2,770,093 | 2,244,566 | 2,026,488 |
| 93 | CP<69 FOR RR% | 20,991,937 | 37.61% | 7.49% | 0.59% | 0.99% | 0.68% | 13.20% | 10.69% | 9.65% |
| 94 | | | | | | | | | | |
| 95 | NCP-SEC -- DDL REALLOCATION | | | | | | | | | |
| 96 | NCP-SEC -- FOR DDL | INT | 8,037,330 | 1,410,074 | 233,473 | 540,059 | 151,928 | 2,578,150 | 419,794 | 0 |
| 97 | NCP-SEC -- FOR DDL% | 13,421,183 | 59.89% | 10.51% | 1.74% | 4.02% | 1.13% | 19.21% | 3.13% | 0.00% |
| 98 | | | | | | | | | | |
| 99 | SERVICES -- DDL REALLOCATION | | | | | | | | | |
| 100 | SERVICES -- FOR DDL | INT | 2,232,784 | 232,492 | 34,937 | 35,247 | 32,267 | 111,714 | 16,029 | 5,871 |
| 101 | SERVICES -- FOR DDL% | 2,733,371 | 81.69% | 8.51% | 1.28% | 1.29% | 1.18% | 4.09% | 0.59% | 0.21% |
| 102 | | | | | | | | | | |
| 103 | AMP PILOT METER COSTS | | | | | | | | | |
| 104 | AMI PILOT | EXT | 8,601,606 | 6,318,806 | 39,909 | 516,233 | 478,731 | 1,167,696 | 132,663 | 34,577 |
| 105 | AMI PILOT% | 17,335,635 | 49.62% | 36.45% | 0.23% | 2.98% | 2.76% | 6.74% | 0.77% | 0.20% |
| 106 | | | | | | | | | | |
| 107 | REVENUE-RELATED -- OPERATING EXPENSES PLUS RETURN & TAXES EXCL. UNCOLLECTIBLE ACCTS | | | | | | | | | |
| 108 | REVENUE-RELATED | INT | 893,166,820 | 233,422,950 | 16,553,327 | 40,359,352 | 25,335,746 | 255,676,487 | 153,803,410 | 131,814,858 |
| 109 | REVENUE-RELATED% | 2,050,120,950 | 43.57% | 11.39% | 0.81% | 1.97% | 1.24% | 12.47% | 7.50% | 6.43% |

COMMONWEALTH EDISON COMPANY
EMBEDDED COST OF SERVICE STUDY
12-MONTHS ENDED DECEMBER 2010
ALLOCATION FACTORS

| | Allocator Name | Total | Very Large Load Over 1,000-10,000 kW | Extra Large Load Over 10,000 kW | High Voltage Up to 10,000 kW | High Voltage Over 10,000 kW | Fixt. Incl. Ltg | Dusk to Dawn | General Lighting inc. Traffic Signals | Railroad |
|-----|---|---------------|---|------------------------------------|---------------------------------|--------------------------------|-----------------|--------------|--|-----------|
| 57 | | | | | | | | | | |
| 58 | AVG. NO. CUST. W/STD MTR | 3,811,182 | 1,857 | 98 | 44 | 31 | 0 | 2,835 | 412 | 5 |
| 59 | WEIGHTED METER O&M PER CUSTOMER | | 33.513 | 59.013 | 24.974 | 24.974 | 0.000 | 15.385 | 11.603 | 69.231 |
| 60 | METER O&M | EXT | 62,234 | 5,783 | 1,099 | 774 | 0 | 43,616 | 4,780 | 346 |
| 61 | METER O&M% | 9,283,738 | 0.67% | 0.06% | 0.01% | 0.01% | 0.00% | 0.47% | 0.05% | 0.00% |
| 62 | | | | | | | | | | |
| 63 | CUST-AVG-ACCTS | EXT | 1,857 | 49 | 44 | 31 | 1,592 | 3,741 | 900 | 2 |
| 64 | CUST-AVG-ACCTS% | 3,814,116 | 0.05% | 0.00% | 0.00% | 0.00% | 0.04% | 0.10% | 0.02% | 0.00% |
| 65 | | | | | | | | | | |
| 66 | AVG # ACCCTS IN 2010 | EXT | 1,857 | 49 | 44 | 31 | 1,592 | 3,741 | 900 | 2 |
| 67 | WEIGHTING FACTOR | | 2.048 | 2.048 | 2.048 | 2.048 | 2.048 | 2.048 | 2.048 | 2.048 |
| 68 | CUST-INSTALL | | 3,803 | 100 | 90 | 63 | 3,260 | 7,662 | 1,843 | 4 |
| 69 | CUST-INSTALL% | 4,198,657 | 0.09% | 0.00% | 0.00% | 0.00% | 0.08% | 0.18% | 0.04% | 0.00% |
| 70 | | | | | | | | | | |
| 71 | NUMBER OF BILLS | INT | 22,284 | 588 | 528 | 372 | 19,104 | 44,892 | 10,800 | 24 |
| 72 | NUMBER OF BILLS% | 45,769,392 | 0.05% | 0.00% | 0.00% | 0.00% | 0.04% | 0.10% | 0.02% | 0.00% |
| 73 | | | | | | | | | | |
| 74 | DIRECT-FXT | EXT | 0 | 0 | 0 | 0 | 1 | 0 | 0 | 0 |
| 75 | DIRECT-FXT% | 1 | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% | 0.00% | 0.00% |
| 76 | | | | | | | | | | |
| 77 | CUSTOMER ACCOUNTS -- BILLING & ACCOUNTING | | | | | | | | | |
| 78 | AVG # ACCCTS IN 2010 | | 1,857 | 49 | 44 | 31 | 1,592 | 3,741 | 900 | 2 |
| 79 | WEIGHTING FACTOR | | 136.513 | 246.007 | 88.727 | 84.936 | 1.204 | 1.059 | 1.128 | 975.453 |
| 80 | BILLING-ACCT | EXT | 253,505 | 12,054 | 3,904 | 2,633 | 1,917 | 3,962 | 1,015 | 1,951 |
| 81 | BILLING-ACCT% | 4,233,406 | 5.99% | 0.28% | 0.09% | 0.06% | 0.05% | 0.09% | 0.02% | 0.05% |
| 82 | | | | | | | | | | |
| 83 | UNCOLLECTIBLE COSTS | | | | | | | | | |
| 84 | UNCOLLECT | EXT | 108,418 | 13,944 | 712 | 5,450 | 6,892 | 1,681 | 383 | 2,062 |
| 85 | UNCOLLECT% | 17,762,412 | 0.61% | 0.08% | 0.00% | 0.03% | 0.04% | 0.01% | 0.00% | 0.01% |
| 86 | | | | | | | | | | |
| 87 | CUSTOMER INFORMATION | | | | | | | | | |
| 88 | CUST-INFO | EXT | 19,939 | 526 | 472 | 333 | 17,094 | 40,168 | 9,663 | 21 |
| 89 | CUST-INFO% | 10,620,840 | 0.19% | 0.00% | 0.00% | 0.00% | 0.16% | 0.38% | 0.09% | 0.00% |
| 90 | | | | | | | | | | |
| 91 | CP<69 KV EXCL. HV & RR | | | | | | | | | |
| 92 | CP<69 FOR RR | INT | 3,328,696 | 652,316 | 4,944 | 12,701 | 607 | 2,091 | 8,317 | 0 |
| 93 | CP<69 FOR RR% | 20,991,937 | 15.86% | 3.11% | 0.02% | 0.06% | 0.00% | 0.01% | 0.04% | 0.00% |
| 94 | | | | | | | | | | |
| 95 | NCP-SEC -- DDL REALLOCATION | | | | | | | | | |
| 96 | NCP-SEC -- FOR DDL | INT | 0 | 0 | 0 | 0 | 42,174 | 0 | 8,201 | 0 |
| 97 | NCP-SEC -- FOR DDL% | 13,421,183 | 0.00% | 0.00% | 0.00% | 0.00% | 0.31% | 0.00% | 0.06% | 0.00% |
| 98 | | | | | | | | | | |
| 99 | SERVICES -- DDL REALLOCATION | | | | | | | | | |
| 100 | SERVICES -- FOR DDL | INT | 7,135 | 1,215 | 1,448 | 1,020 | 20,249 | 0 | 914 | 50 |
| 101 | SERVICES -- FOR DDL% | 2,733,371 | 0.26% | 0.04% | 0.05% | 0.04% | 0.74% | 0.00% | 0.03% | 0.00% |
| 102 | | | | | | | | | | |
| 103 | AMP PILOT METER COSTS | | | | | | | | | |
| 104 | AMI PILOT | EXT | 21,150 | 0 | 0 | 0 | 0 | 22,998 | 1,266 | 0 |
| 105 | AMI PILOT% | 17,335,635 | 0.12% | 0.00% | 0.00% | 0.00% | 0.00% | 0.13% | 0.01% | 0.00% |
| 106 | | | | | | | | | | |
| 107 | REVENUE-RELATED -- OPERATING EXPENSES PLI | | | | | | | | | |
| 108 | REVENUE-RELATED | INT | 217,139,691 | 39,288,855 | 2,020,068 | 9,328,549 | 22,062,397 | 3,936,200 | 752,632 | 5,459,608 |
| 109 | REVENUE-RELATED% | 2,050,120,950 | 10.59% | 1.92% | 0.10% | 0.46% | 1.08% | 0.19% | 0.04% | 0.27% |

Illustrative ECOSS #4 (Indirect Uncoll.)

Schedule 3

ECOSS COMPARISON

Commonwealth Edison Company
 The Comparison of Delivery Service Cost of Service
 ComEd Ex. 10.1 vs. Illustrative ECOSS #4

| Delivery Class/Subclass | Cost of Delivery Service (\$1,000's) | | | Percent Change (D) = (C) / (A) |
|---|--------------------------------------|---|-----------------|-----------------------------------|
| | ComEd Ex. 10.1 | Illustrative ECOSS #4 ⁽¹⁾⁽²⁾ | Difference | |
| | (A) | (B) | (C) = (B) - (A) | |
| <u>Residential Sector</u> | | | | |
| Single Family Without Electric Space Heat | \$875,318 | \$877,611 | \$2,293 | 0.26% |
| Multi Family Without Electric Space Heat | \$231,468 | \$229,466 | (\$2,003) | -0.87% |
| Single Family With Electric Space Heat | \$16,439 | \$16,547 | \$108 | 0.66% |
| Multi Family With Electric Space Heat | \$40,295 | \$40,164 | (\$131) | -0.33% |
| Residential | \$1,163,520 | \$1,163,788 | \$268 | 0.02% |
| <u>Nonresidential Sector</u> | | | | |
| Watt-Hour | \$25,320 | \$24,813 | (\$507) | -2.00% |
| Small Load (0 to 100 kW) | \$254,458 | \$254,627 | \$168 | 0.07% |
| Medium Load (Over 100 to 400 kW) | \$155,429 | \$156,321 | \$892 | 0.57% |
| Large Load (Over 400 to 1,000 kW) | \$134,214 | \$134,807 | \$594 | 0.44% |
| Very Large Load (Over 1,000 to 10,000 kW) | \$226,556 | \$225,256 | (\$1,300) | -0.57% |
| Extra Large Load (Over 10,000 kW) | \$41,472 | \$41,422 | (\$50) | -0.12% |
| High Voltage (Up to 10,000 kW) | \$2,129 | \$2,107 | (\$21) | -1.00% |
| High Voltage (Over 10,000 kW) | \$13,263 | \$13,256 | (\$8) | -0.06% |
| Railroad | \$5,133 | \$5,124 | (\$8) | -0.16% |
| Nonresidential (No Lighting) | \$857,973 | \$857,733 | (\$240) | -0.03% |
| <u>Lighting Sector</u> | | | | |
| Fixture-Included Lighting | \$14,440 | \$14,438 | (\$2) | -0.01% |
| Street Lighting - Dusk to Dawn | \$3,612 | \$3,591 | (\$20) | -0.56% |
| Street Lighting - General Lighting | \$791 | \$786 | (\$5) | -0.67% |
| Lighting | \$18,843 | \$18,816 | (\$27) | -0.14% |
| Total | \$2,040,336 | \$2,040,336 | (\$0) | 0.00% |

Notes:

- (1) Illustrative ECOSS #4 incorporates the identified Indirect Uncollectibles in Study Report #4
- (2) This illustrative ECOSS is provided for informational purposes. Changes to the design of current rates are outside the limited scope of this proceeding.

Illustrative ECOSS #4 (Indirect Uncoll.)

WORKPAPERS

Commonwealth Edison Company
 Determination of the Percentage of Calls that are Credit Related

| Call Group | Call Category | # of Offered Calls | # of Handled Calls | Formula |
|--|------------------|--------------------|--------------------|---------------|
| Billing | Balance | 730,001 | 560,749 | a |
| | Budget | 60,673 | 49,266 | |
| | Credit | 1,177,733 | 936,344 | |
| | General | 29,432 | 24,631 | |
| | Payment Options | 199,050 | 148,438 | |
| Billing Total | | 2,196,889 | 1,719,428 | |
| Customer Choice | Commercial | 6,082 | 5,481 | |
| | Residential | 20,513 | 16,161 | |
| | Spanish | 2 | 2 | |
| Customer Choice Total | | 26,597 | 21,644 | |
| Moving | Transfer | 145,862 | 118,420 | |
| | Turn Off | 76,386 | 60,635 | |
| | Turn On | 276,647 | 228,960 | |
| Moving Total | | 498,895 | 408,015 | |
| New Business | Other | 77 | 47 | |
| | Pool Request Rep | 1,108 | 859 | |
| | Revise Service | 12,430 | 9,669 | |
| | Underground Sub | 3 | | |
| New Business Total | | 13,618 | 10,575 | |
| Not Available Total | | 12,321 | 4,260 | |
| Other | Miscellaneous | 1,224,976 | 953,868 | b |
| | Unidentified | 1,058,881 | 685,805 | |
| Other Total | | 2,283,857 | 1,639,673 | |
| Outage | Emergency | 108,282 | 92,115 | |
| | Miscellaneous | 100,579 | 59,635 | |
| | Report | 618,151 | 393,537 | |
| | Status | 148,668 | 104,778 | |
| Outage Total | | 975,680 | 650,065 | |
| Undefined Total | | 764,052 | 596,607 | c |
| Grand Total | | 6,771,909 | 5,050,267 | d |
| Total Identified Handled Calls | | 3,724,000 | 2,813,987 | e = d - b - c |
| Total Handled Calls that are Credit Related Call Type | | 1,177,733 | 936,344 | f = a |
| Total Handled Calls that are Credit Related Call Type As a percentage of Total Identified Handled Calls | | 31.6% | 33.3% | g = f / e |

Commonwealth Edison Company
 Determination of Uncollectible Costs as a Percentage of Account Receivables Over 60 Days Past Due

| | Jan-10 | Feb-10 | Mar-10 | Apr-10 | May-10 | Jun-10 | Jul-10 | Aug-10 | Sep-10 | Oct-10 | Nov-10 | Dec-10 |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Accounts Receivable ⁽¹⁾ - | | | | | | | | | | | | |
| TOTAL RECEIVABLES (Act & Inact) | \$ 558,181,705 | \$ 551,939,573 | \$ 522,068,078 | \$ 489,098,533 | \$ 474,393,638 | \$ 556,148,063 | \$ 688,922,471 | \$ 770,316,795 | \$ 699,831,328 | \$ 560,015,601 | \$ 483,761,884 | \$ 546,597,133 |
| > 60 Day Receivables | \$ 113,285,484 | \$ 115,934,549 | \$ 121,168,112 | \$ 115,416,684 | \$ 116,329,679 | \$ 110,605,888 | \$ 108,731,627 | \$ 108,683,263 | \$ 118,396,930 | \$ 129,261,152 | \$ 123,159,969 | \$ 124,251,080 |
| > 90 Day Receivables | \$ 81,165,072 | \$ 81,100,547 | \$ 81,854,897 | \$ 82,764,212 | \$ 84,732,468 | \$ 81,960,055 | \$ 82,656,114 | \$ 81,283,478 | \$ 79,225,442 | \$ 82,723,497 | \$ 84,069,890 | \$ 92,130,317 |
| > 120 Day Receivables | \$ 61,787,978 | \$ 61,597,767 | \$ 61,084,104 | \$ 60,949,939 | \$ 64,235,751 | \$ 63,614,431 | \$ 65,776,230 | \$ 65,081,189 | \$ 60,898,830 | \$ 60,875,717 | \$ 59,742,976 | \$ 67,603,527 |
| 0-30 Days | \$ 334,525,837 | \$ 310,226,199 | \$ 274,974,074 | \$ 253,713,607 | \$ 247,932,450 | \$ 336,640,253 | \$ 449,994,451 | \$ 492,954,791 | \$ 386,206,666 | \$ 265,741,671 | \$ 219,482,774 | \$ 292,650,592 |
| 31-60 Days | \$ 66,325,438 | \$ 73,659,214 | \$ 65,890,047 | \$ 63,247,062 | \$ 58,046,119 | \$ 55,397,691 | \$ 65,899,618 | \$ 87,917,226 | \$ 102,130,277 | \$ 76,814,884 | \$ 61,324,843 | \$ 52,954,860 |
| 61-90 Days | \$ 32,120,412 | \$ 34,834,002 | \$ 39,313,215 | \$ 32,652,472 | \$ 31,597,212 | \$ 28,645,833 | \$ 26,075,513 | \$ 27,399,786 | \$ 39,171,488 | \$ 46,537,655 | \$ 39,090,079 | \$ 32,120,762 |
| 91-120 Days | \$ 19,377,095 | \$ 19,502,780 | \$ 20,770,793 | \$ 21,814,273 | \$ 20,496,716 | \$ 18,345,624 | \$ 16,879,884 | \$ 16,202,288 | \$ 18,326,612 | \$ 21,847,780 | \$ 24,326,914 | \$ 24,526,790 |
| 121+ Days | \$ 61,787,978 | \$ 61,597,767 | \$ 61,084,104 | \$ 60,949,939 | \$ 64,235,751 | \$ 63,614,431 | \$ 65,776,230 | \$ 65,081,189 | \$ 60,898,830 | \$ 60,875,717 | \$ 59,742,976 | \$ 67,603,527 |
| Over 60 Days | \$ 113,285,484 | \$ 115,934,549 | \$ 121,168,112 | \$ 115,416,684 | \$ 116,329,679 | \$ 110,605,888 | \$ 108,731,627 | \$ 108,683,263 | \$ 118,396,930 | \$ 129,261,152 | \$ 123,159,969 | \$ 124,251,080 |

| | |
|--|----------------|
| Over 60 Days Past Due Amount in 2010 | \$ 117,102,035 |
| Uncollectible Expense in 2010 ⁽²⁾ | 47,807,805 |
| Uncollectibles as a % of Account Receivables Over 60 days Past Due | 41% |

Notes:

- (1) ComEd records.
- (2) FERC Form 1, page 322, line 162(a).

COMMONWEALTH EDISON COMPANY
 Summary Calculation of Indirect Uncollectibles

Analysis Result Summary

| | 2010 Payroll | 2010 Other | 2010 Total | |
|---|--------------------|--------------------|--------------------|---------------------|
| Call Center | \$29,022,327 | \$2,176,943 | \$31,199,270 | a |
| Disconnect | \$4,304,736 | \$588,611 | \$4,893,347 | b |
| Connect | \$2,797,704 | \$333,420 | \$3,131,124 | c |
| Collection | \$3,336,296 | \$4,197,771 | \$7,534,067 | d |
| Field Meter Service | \$1,836,962 | \$162,034 | \$1,998,997 | f |
| Other Cust Ops | \$19,260,026 | \$31,514,014 | \$50,774,041 | g |
| <u>Overhead</u> | <u>\$2,276,156</u> | <u>\$1,083,647</u> | <u>\$3,359,803</u> | h |
| Total | \$62,834,207 | \$40,056,441 | \$102,890,649 | i = a through h |
| Account 901 through 903 no Overhead | \$92,043,249 | | | j |
| Indirect Uncollectible Cost | | | | |
| Call Center ⁽¹⁾ | \$3,926,721 | \$294,540 | \$4,221,261 | k = a * 0.33 * 0.41 |
| Disconnect minus Connect | \$1,507,032 | \$255,191 | \$1,762,223 | l = b - c |
| Collection ⁽²⁾ | \$1,367,881 | \$1,721,086 | \$3,088,967 | m = d * 0.41 |
| <u>Field Meter Service</u> | <u>\$389,776</u> | <u>\$44,846</u> | <u>\$438,992</u> | n = f * l / (b + c) |
| Subtotal | \$7,191,410 | \$2,315,663 | \$9,511,443 | o = k through n |
| Indirect Uncollectible Share of Non-Overhead Labor | 8% | | | p = o / j |
| <u>Overhead</u> | <u>\$182,092</u> | <u>\$86,692</u> | <u>\$268,784</u> | q = h * p |
| Total | \$7,373,502 | \$2,402,355 | \$9,780,227 | r = o + q |
| Billing -- Computation and Data Management | \$55,460,705 | \$37,654,086 | \$93,110,422 | s = i - r |

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|-------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1451 | Oak Brook Call Center | Call Center | \$19 | \$301 | \$320 |
| 903000 | Customer records & collect exp | CSCC0001 | Call Center Management | 1451 | Oak Brook Call Center | Call Center | \$0 | \$98 | \$98 |
| 903000 | Customer records & collect exp | CSCC0001 | Call Center Management | 1452 | Chicago Reg Call Center | Call Center | \$0 | \$322 | \$322 |
| 903000 | Customer records & collect exp | CSCC0001 | Call Center Management | 1454 | Resource Management | Call Center | \$0 | \$207 | \$207 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 37 | Performance Metrics | Call Center | \$0 | \$28 | \$28 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 419 | Support Services West | Call Center | \$74,756 | \$318,255 | \$393,011 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1451 | Oak Brook Call Center | Call Center | \$1,507,792 | \$772,518 | \$2,280,310 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1452 | Chicago Reg Call Center | Call Center | \$224,547 | \$19,288 | \$243,835 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1454 | Resource Management | Call Center | \$1,003,762 | \$301,050 | \$1,304,811 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1457 | eChannel | Call Center | \$1,279 | \$248,701 | \$249,980 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1461 | Customer Relations West | Call Center | \$0 | \$1,048 | \$1,048 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1497 | Project Planning ComEd | Call Center | \$0 | (\$23,345) | (\$23,345) |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 7999 | T&D General Co Activities | Call Center | \$206,124 | \$0 | \$206,124 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 1451 | Oak Brook Call Center | Call Center | \$15,296,856 | \$25,312 | \$15,322,168 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 1452 | Chicago Reg Call Center | Call Center | \$7,483,482 | \$22,627 | \$7,506,109 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 1454 | Resource Management | Call Center | \$0 | \$209 | \$209 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 1467 | Revenue Protection Strategy | Call Center | \$75,829 | \$5,459 | \$81,288 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 3681 | T&S Network Highrise Group | Call Center | \$0 | (\$1,488) | (\$1,488) |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 7998 | CED Operations Cap OH's | Call Center | \$0 | \$14,694 | \$14,694 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 7999 | T&D General Co Activities | Call Center | \$1,573,756 | \$0 | \$1,573,756 |
| 903000 | Customer records & collect exp | CSCC04 | 21st Century Costs-Call Center | 1454 | Resource Management | Call Center | \$0 | \$168,476 | \$168,476 |
| 903000 | Customer records & collect exp | CSCC04 | 21st Century Costs-Call Center | 6120 | OCC-Operations | Call Center | \$0 | \$13,635 | \$13,635 |
| 903000 | Customer records & collect exp | CSCC05 | Interperter Service-Call Ctr | 1454 | Resource Management | Call Center | \$0 | (\$82) | (\$82) |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 124 | HR Operations CED | Call Center | \$0 | \$512 | \$512 |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 1451 | Oak Brook Call Center | Call Center | \$1,005,436 | \$103,416 | \$1,108,852 |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 1452 | Chicago Reg Call Center | Call Center | (\$9,308) | \$0 | (\$9,308) |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 1466 | CSS Credit Disconnect Team | Call Center | (\$20,970) | \$12,322 | (\$8,648) |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 7998 | CED Operations Cap OH's | Call Center | \$0 | (\$4,224) | (\$4,224) |
| 903000 | Customer records & collect exp | CSEBILLEX | Ebill/Epay Campaign | 1450 | VP Customer Care | Call Center | \$0 | \$30,840 | \$30,840 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 1451 | Oak Brook Call Center | Call Center | \$4,378 | \$0 | \$4,378 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 1451 | Oak Brook Call Center | Call Center | \$410 | \$1,519 | \$1,930 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 8571 | Reg Prog Implementation ComEd | Call Center | \$247,396 | \$6,226 | \$253,622 |
| 903000 | Customer records & collect exp | CSRR01 | Manage Inactive Accounts | 1450 | VP Customer Care | Call Center | \$35 | \$1,545 | \$1,580 |
| 903000 | Customer records & collect exp | CSSB02 | Investigate Billing Exceptions | 1451 | Oak Brook Call Center | Call Center | \$590 | \$0 | \$590 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 419 | Support Services West | Call Center | \$39,782 | \$0 | \$39,782 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 1452 | Chicago Reg Call Center | Call Center | \$258 | \$0 | \$258 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1450 | VP Customer Care | Call Center | \$228,958 | \$34,456 | \$263,413 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1451 | Oak Brook Call Center | Call Center | \$0 | \$300 | \$300 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1454 | Resource Management | Call Center | \$77,162 | \$146 | \$77,308 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1461 | Customer Relations West | Call Center | \$0 | \$394 | \$394 |
| 903000 | Customer records & collect exp | CSVRUEXP | Call Center VRU Expense | 419 | Support Services West | Call Center | \$0 | \$100,541 | \$100,541 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 419 | Support Services West | Call Center | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1450 | VP Customer Care | Call Center | \$0 | \$192 | \$192 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1451 | Oak Brook Call Center | Call Center | \$0 | \$1,042 | \$1,042 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1452 | Chicago Reg Call Center | Call Center | \$0 | \$242 | \$242 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1454 | Resource Management | Call Center | \$0 | \$130 | \$130 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 412 | Capitalized Overheads-CED | Collection | \$0 | \$795 | \$795 |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 412 | Capitalized Overheads-CED | Collection | \$0 | (\$275) | (\$275) |
| 903000 | Customer records & collect exp | CSCCCD | Call Center Credit Disconnect | 7999 | T&D General Co Activities | Collection | (\$5,838) | \$0 | (\$5,838) |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 1466 | CSS Credit Disconnect Team | Collection | (\$555) | \$167,154 | \$166,598 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 1490 | System Meter | Collection | \$0 | \$523,118 | \$523,118 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 6460 | Field Services Support | Collection | \$267,787 | \$2,178 | \$269,965 |
| 903000 | Customer records & collect exp | CSRR0001 | Manage inactive accounts | 1492 | Revenue Management | Collection | \$2,277 | \$2 | \$2,279 |
| 903000 | Customer records & collect exp | CSRR0001 | Manage inactive accounts | 7999 | T&D General Co Activities | Collection | \$271 | \$0 | \$271 |
| 903000 | Customer records & collect exp | CSRR0002 | Collect customer payment | 1492 | Revenue Management | Collection | \$0 | \$22,445 | \$22,445 |

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|-------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSRR01 | Manage Inactive Accounts | 1467 | Revenue Protection Strategy | Collection | \$0 | \$605 | \$605 |
| 903000 | Customer records & collect exp | CSRR01 | Manage Inactive Accounts | 1492 | Revenue Management | Collection | \$2,035,396 | \$411,934 | \$2,447,329 |
| 903000 | Customer records & collect exp | CSRR01 | Manage Inactive Accounts | 7999 | T&D General Co Activities | Collection | \$137,070 | \$0 | \$137,070 |
| 903000 | Customer records & collect exp | CSRR02 | Collect Customer Payment | 611 | Payment Processing West | Collection | \$0 | \$472 | \$472 |
| 903000 | Customer records & collect exp | CSRR02 | Collect Customer Payment | 1492 | Revenue Management | Collection | \$4,475 | \$2,270,137 | \$2,274,611 |
| 903000 | Customer records & collect exp | CSRR02 | Collect Customer Payment | 1495 | Revenue Mgmt Clerical | Collection | \$719,402 | \$584,752 | \$1,304,154 |
| 903000 | Customer records & collect exp | CSRR02 | Collect Customer Payment | 7999 | T&D General Co Activities | Collection | \$83,881 | \$0 | \$83,881 |
| 903000 | Customer records & collect exp | CSRR03 | Process Customer Payments | 7999 | T&D General Co Activities | Collection | \$15,718 | \$0 | \$15,718 |
| 903000 | Customer records & collect exp | CSSB01 | Mail Customer Billings | 1492 | Revenue Management | Collection | \$0 | \$213,389 | \$213,389 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 7999 | T&D General Co Activities | Collection | \$76,411 | \$0 | \$76,411 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1495 | Revenue Mgmt Clerical | Collection | \$0 | \$304 | \$304 |
| 903000 | Customer records & collect exp | ITSBXSVC | SBC As Requested Services Com | 1492 | Revenue Management | Collection | \$0 | \$764 | \$764 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 412 | Capitalized Overheads-CED | Connect | \$0 | \$1,884 | \$1,884 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 1467 | Revenue Protection Strategy | Connect | \$3,118 | \$362 | \$3,480 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3185 | OES-Maywood | Connect | \$3,942 | \$1,837 | \$5,779 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3194 | OES-Chicago North | Connect | \$33,779 | \$13,622 | \$47,401 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3197 | OES-Chicago South | Connect | \$21,994 | \$6,639 | \$28,634 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3421 | Chicago North Meter Reading | Connect | \$86 | \$0 | \$86 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3423 | Chicago South Meter Reading | Connect | \$12 | \$0 | \$12 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3460 | Regional Operations Chicago | Connect | \$36,908 | \$3,833 | \$40,741 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3461 | Field Service Chicago | Connect | \$404,037 | \$41,453 | \$445,491 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 3463 | Field Service Chgo So | Connect | \$157,851 | \$21,921 | \$179,772 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4193 | OES-Libertyville | Connect | \$4,661 | \$1,823 | \$6,483 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4194 | OES-Skokie | Connect | \$3,257 | \$1,040 | \$4,297 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4195 | OES-Mt. Prospect | Connect | \$2,521 | \$1,021 | \$3,542 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4463 | Field Service Mt Prospect | Connect | \$44,969 | \$5,959 | \$50,929 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4464 | Field Service Primary Meter | Connect | \$682 | \$124 | \$806 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4466 | Field Service Libertyville | Connect | \$60,852 | \$6,792 | \$67,644 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4467 | Field & Meter Services-Skokie | Connect | \$38,712 | \$4,718 | \$43,430 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4468 | Field Service Maywood | Connect | \$53,526 | \$5,204 | \$58,730 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4469 | Field Service Glenbard | Connect | \$48,207 | \$5,530 | \$53,738 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4496 | Libertyville Meter Reading | Connect | \$85 | \$0 | \$85 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4498 | Maywood Meter Reading | Connect | (\$189) | \$0 | (\$189) |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 4499 | Glenbard Meter Reading | Connect | (\$3) | \$0 | (\$3) |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6191 | OES-Bolingbrook | Connect | \$7,531 | \$2,571 | \$10,102 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6192 | OES-Crestwood | Connect | \$9,126 | \$3,016 | \$12,143 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6193 | OES-Univ Park/Bradley | Connect | \$4,534 | \$1,302 | \$5,836 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6194 | OES-Joliet/Streator | Connect | \$15,076 | \$6,440 | \$21,516 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6195 | OES-Glenbard | Connect | \$2,666 | \$1,199 | \$3,864 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6298 | OES-Streator | Connect | \$473 | \$135 | \$608 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6460 | Field Services Support | Connect | \$145,364 | \$964 | \$146,328 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6461 | Field Service Joliet | Connect | \$63,872 | \$7,911 | \$71,783 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6463 | Field Service University Park | Connect | \$47,534 | \$4,849 | \$52,383 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6464 | Field Service Crestwood | Connect | \$43,342 | \$4,712 | \$48,054 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6468 | Field Service Bolingbrook | Connect | \$34,453 | \$4,865 | \$39,318 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 6494 | Crestwood Meter Reading | Connect | (\$6) | \$0 | (\$6) |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7181 | OES-Crystal Lake | Connect | \$4,797 | \$2,130 | \$6,927 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7182 | OES-Aurora | Connect | \$4,551 | \$1,664 | \$6,214 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7183 | OES-Elgin | Connect | \$2,435 | \$1,035 | \$3,470 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7184 | OES-Dixon/Freeport | Connect | \$4,800 | \$1,662 | \$6,462 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7186 | OES - Dekalb | Connect | \$2,172 | \$839 | \$3,011 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7195 | OES-Rockford | Connect | \$3,893 | \$1,428 | \$5,321 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7460 | Regional Ops Rock River | Connect | \$32,199 | \$374 | \$32,573 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7465 | Field Service Rockford | Connect | \$78,592 | \$8,024 | \$86,616 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7467 | Field Service Aurora | Connect | \$49,376 | \$5,346 | \$54,723 |

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|-------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7468 | Field Service Elgin | Connect | \$42,794 | \$4,555 | \$47,349 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7492 | DeKalb Meter Reading | Connect | (\$6) | \$0 | (\$6) |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7494 | Freeport Meter Reading | Connect | \$6 | \$0 | \$6 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7495 | Rockford Meter Reading | Connect | \$128 | \$0 | \$128 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7998 | CED Operations Cap OH's | Connect | \$0 | \$40,009 | \$40,009 |
| 903000 | Customer records & collect exp | CSFM17 | Cut In Non Payment Accounts | 7999 | T&D General Co Activities | Connect | \$112,462 | \$0 | \$112,462 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 3460 | Regional Operations Chicago | Connect | \$23,093 | \$1,045 | \$24,137 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 3461 | Field Service Chicago | Connect | \$223,490 | \$23,170 | \$246,660 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 3463 | Field Service Chgo So | Connect | \$143,272 | \$21,427 | \$164,699 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4463 | Field Service Mt Prospect | Connect | \$26,565 | \$3,356 | \$29,921 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4466 | Field Service Libertyville | Connect | \$44,822 | \$4,700 | \$49,522 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4467 | Field & Meter Services-Skokie | Connect | \$24,413 | \$3,009 | \$27,421 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4468 | Field Service Maywood | Connect | \$61,357 | \$7,096 | \$68,452 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4469 | Field Service Glenbard | Connect | \$29,743 | \$2,981 | \$32,724 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4493 | Mt. Prospect Meter Reading | Connect | \$94 | \$0 | \$94 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 4496 | Libertyville Meter Reading | Connect | \$328 | \$0 | \$328 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6460 | Field Services Support | Connect | \$129,519 | \$928 | \$130,447 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6461 | Field Service Joliet | Connect | \$64,845 | \$7,691 | \$72,536 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6463 | Field Service University Park | Connect | \$69,008 | \$5,753 | \$74,762 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6464 | Field Service Crestwood | Connect | \$89,034 | \$8,659 | \$97,693 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6468 | Field Service Bolingbrook | Connect | \$43,161 | \$5,113 | \$48,274 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 6491 | Joliet Meter Reading | Connect | \$47 | \$0 | \$47 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7460 | Regional Ops Rock River | Connect | \$20,239 | \$230 | \$20,469 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7465 | Field Service Rockford | Connect | \$64,422 | \$5,937 | \$70,359 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7467 | Field Service Aurora | Connect | \$10,098 | \$1,042 | \$11,140 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7468 | Field Service Elgin | Connect | \$24,232 | \$2,495 | \$26,727 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7495 | Rockford Meter Reading | Connect | \$106 | \$0 | \$106 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7498 | Elgin Meter Reading | Connect | \$50 | \$0 | \$50 |
| 903000 | Customer records & collect exp | CSFM17S | Cut-ins for Service Suspension | 7999 | T&D General Co Activities | Connect | \$74,595 | \$0 | \$74,595 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 412 | Capitalized Overheads-CED | Disconnect | \$0 | \$4,488 | \$4,488 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 1467 | Revenue Protection Strategy | Disconnect | \$567 | \$55 | \$622 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3181 | Subst Ops-Humbolt | Disconnect | \$209 | \$9 | \$219 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3185 | OES-Maywood | Disconnect | \$4,015 | \$4,031 | \$8,046 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3194 | OES-Chicago North | Disconnect | \$9,606 | \$4,375 | \$13,981 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3196 | Subst Ops Chicago North | Disconnect | \$252 | \$91 | \$343 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3197 | OES-Chicago South | Disconnect | \$7,623 | \$2,378 | \$10,001 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3421 | Chicago North Meter Reading | Disconnect | \$213 | \$0 | \$213 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3460 | Regional Operations Chicago | Disconnect | \$50,673 | \$3,831 | \$54,504 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3461 | Field Service Chicago | Disconnect | \$425,553 | \$41,644 | \$467,197 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3463 | Field Service Chgo So | Disconnect | \$337,723 | \$45,618 | \$383,342 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 3600 | C&M-Chicago OH Helpers | Disconnect | \$111 | \$5 | \$116 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4193 | OES-Libertyville | Disconnect | \$12,256 | \$4,617 | \$16,872 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4194 | OES-Skokie | Disconnect | \$5,710 | \$1,699 | \$7,408 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4195 | OES-Mt. Prospect | Disconnect | \$3,088 | \$1,222 | \$4,310 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4463 | Field Service Mt Prospect | Disconnect | \$63,412 | \$8,545 | \$71,957 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4464 | Field Service Primary Meter | Disconnect | \$1,404 | \$177 | \$1,580 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4466 | Field Service Libertyville | Disconnect | \$66,130 | \$7,652 | \$73,782 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4467 | Field & Meter Services-Skokie | Disconnect | \$58,820 | \$7,303 | \$66,123 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4468 | Field Service Maywood | Disconnect | \$51,628 | \$5,933 | \$57,561 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4469 | Field Service Glenbard | Disconnect | \$71,227 | \$8,221 | \$79,449 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4496 | Libertyville Meter Reading | Disconnect | \$77 | \$0 | \$77 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4498 | Maywood Meter Reading | Disconnect | (\$120) | \$0 | (\$120) |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4499 | Glenbard Meter Reading | Disconnect | \$120 | \$0 | \$120 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4663 | M&C-Mt. Prospect OH | Disconnect | \$6,453 | \$3,045 | \$9,498 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4664 | M&C-Skokie/Techny OH | Disconnect | \$2,492 | \$1,039 | \$3,531 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____

WP to Illustrative ECOSS 4 (Indirect Uncollectible)

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|-------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4666 | M&C-Libertyville/Waukegan OH | Disconnect | \$25,746 | \$10,096 | \$35,842 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 4669 | M&C-Glenbard OH | Disconnect | \$3,583 | \$1,480 | \$5,063 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6191 | OES-Bolingbrook | Disconnect | \$16,922 | \$5,931 | \$22,853 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6192 | OES-Crestwood | Disconnect | \$14,867 | \$6,096 | \$20,963 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6193 | OES-Univ Park/Bradley | Disconnect | \$9,067 | \$2,819 | \$11,887 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6194 | OES-Joliet/Streator | Disconnect | \$32,505 | \$13,030 | \$45,535 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6195 | OES-Glenbard | Disconnect | \$14,956 | \$6,694 | \$21,650 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6196 | T&S South Subst Ops East | Disconnect | \$112 | \$15 | \$127 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6298 | OES-Streator | Disconnect | \$3,234 | \$1,309 | \$4,544 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6460 | Field Services Support | Disconnect | \$201,425 | \$1,244 | \$202,669 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6461 | Field Service Joliet | Disconnect | \$78,075 | \$9,874 | \$87,949 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6463 | Field Service University Park | Disconnect | \$56,168 | \$6,175 | \$62,343 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6464 | Field Service Crestwood | Disconnect | \$71,801 | \$7,884 | \$79,685 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6468 | Field Service Bolingbrook | Disconnect | \$45,402 | \$6,763 | \$52,165 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6494 | Crestwood Meter Reading | Disconnect | (\$116) | \$0 | (\$116) |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6661 | M&C-Joliet OH | Disconnect | \$10,538 | \$4,103 | \$14,642 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6663 | M&C-University Park OH | Disconnect | \$14,342 | \$7,842 | \$22,184 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6664 | M&C-Crestwood OH | Disconnect | \$21,774 | \$8,502 | \$30,276 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6666 | M&C-Streator OH | Disconnect | \$2,077 | \$877 | \$2,954 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 6668 | M&C-Bolingbrook OH | Disconnect | \$12,089 | \$4,049 | \$16,139 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7181 | OES-Crystal Lake | Disconnect | \$17,778 | \$7,566 | \$25,345 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7182 | OES-Aurora | Disconnect | \$5,773 | \$2,189 | \$7,962 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7183 | OES-Elgin | Disconnect | \$3,116 | \$1,086 | \$4,203 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7184 | OES-Dixon/Freeport | Disconnect | \$18,455 | \$6,561 | \$25,016 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7186 | OES - Dekalb | Disconnect | \$4,865 | \$1,907 | \$6,772 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7195 | OES-Rockford | Disconnect | \$18,129 | \$6,764 | \$24,893 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7460 | Regional Ops Rock River | Disconnect | \$44,389 | \$510 | \$44,899 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7465 | Field Service Rockford | Disconnect | \$123,868 | \$12,650 | \$136,518 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7467 | Field Service Aurora | Disconnect | \$73,810 | \$7,982 | \$81,792 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7468 | Field Service Elgin | Disconnect | \$59,624 | \$6,371 | \$66,995 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7495 | Rockford Meter Reading | Disconnect | \$225 | \$0 | \$225 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7498 | Elgin Meter Reading | Disconnect | \$7 | \$0 | \$7 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7662 | M & C-DeKalb-OH/UG | Disconnect | \$2,301 | \$1,184 | \$3,485 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7663 | M & C - Dixon OH | Disconnect | \$1,023 | \$454 | \$1,477 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7664 | M & C - Freeport OH/UG | Disconnect | \$3,886 | \$1,426 | \$5,313 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7665 | M & C - Rockford OH | Disconnect | \$1,883 | \$842 | \$2,725 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7667 | M&C - Aurora OH | Disconnect | \$13,911 | \$4,815 | \$18,726 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7668 | M&C - Elgin OH | Disconnect | \$4,126 | \$2,324 | \$6,451 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7669 | M&C-Crystal Lake/Woodstock-OH | Disconnect | \$6,408 | \$2,680 | \$9,088 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7998 | CED Operations Cap OH's | Disconnect | \$0 | \$87,385 | \$87,385 |
| 903000 | Customer records & collect exp | CSFM16 | Cut Outs for Non Payment | 7999 | T&D General Co Activities | Disconnect | \$155,299 | \$0 | \$155,299 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 3460 | Regional Operations Chicago | Disconnect | \$38,164 | \$1,726 | \$39,891 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 3461 | Field Service Chicago | Disconnect | \$374,213 | \$38,769 | \$412,982 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 3463 | Field Service Chgo So | Disconnect | \$235,602 | \$35,232 | \$270,834 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4463 | Field Service Mt Prospect | Disconnect | \$44,266 | \$5,592 | \$49,858 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4466 | Field Service Libertyville | Disconnect | \$74,681 | \$7,831 | \$82,511 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4467 | Field & Meter Services-Skokie | Disconnect | \$40,677 | \$5,013 | \$45,690 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4468 | Field Service Maywood | Disconnect | \$103,082 | \$11,973 | \$115,055 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4469 | Field Service Glenbard | Disconnect | \$49,574 | \$4,969 | \$54,543 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4493 | Mt. Prospect Meter Reading | Disconnect | \$156 | \$0 | \$156 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 4496 | Libertyville Meter Reading | Disconnect | \$547 | \$0 | \$547 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 6460 | Field Services Support | Disconnect | \$215,222 | \$1,536 | \$216,758 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 6461 | Field Service Joliet | Disconnect | \$104,528 | \$12,401 | \$116,929 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 6463 | Field Service University Park | Disconnect | \$113,632 | \$9,465 | \$123,096 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspendio | 6464 | Field Service Crestwood | Disconnect | \$146,111 | \$14,212 | \$160,322 |

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|-------------------------------|---------------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 6468 | Field Service Bolingbrook | Disconnect | \$69,984 | \$8,288 | \$78,273 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 6491 | Joliet Meter Reading | Disconnect | \$78 | \$0 | \$78 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7460 | Regional Ops Rock River | Disconnect | \$33,450 | \$380 | \$33,829 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7465 | Field Service Rockford | Disconnect | \$107,359 | \$9,894 | \$117,252 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7467 | Field Service Aurora | Disconnect | \$16,823 | \$1,735 | \$18,558 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7468 | Field Service Elgin | Disconnect | \$40,246 | \$4,135 | \$44,381 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7495 | Rockford Meter Reading | Disconnect | \$177 | \$0 | \$177 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7498 | Elgin Meter Reading | Disconnect | \$84 | \$0 | \$84 |
| 903000 | Customer records & collect exp | CSFM16S | Cut-Outs for Service Suspensio | 7999 | T&D General Co Activities | Disconnect | \$123,395 | \$0 | \$123,395 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 412 | Capitalized Overheads-CED | Field Meter Service | \$0 | \$1,798 | \$1,798 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 3421 | Chicago North Meter Reading | Field Meter Service | \$187 | \$0 | \$187 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 3423 | Chicago South Meter Reading | Field Meter Service | \$585 | \$0 | \$585 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 3460 | Regional Operations Chicago | Field Meter Service | \$51,743 | \$6,596 | \$58,339 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 3461 | Field Service Chicago | Field Meter Service | \$320,251 | \$23,174 | \$343,425 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 3463 | Field Service Chgo So | Field Meter Service | \$236,003 | \$20,506 | \$256,509 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4463 | Field Service Mt Prospect | Field Meter Service | \$48,231 | \$5,151 | \$53,382 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4464 | Field Service Primary Meter | Field Meter Service | \$47,497 | \$3,851 | \$51,348 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4466 | Field Service Libertyville | Field Meter Service | \$99,870 | \$8,610 | \$108,481 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4467 | Field & Meter Services-Skokie | Field Meter Service | \$63,798 | \$5,604 | \$69,402 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4468 | Field Service Maywood | Field Meter Service | \$44,931 | \$3,400 | \$48,332 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4469 | Field Service Glenbard | Field Meter Service | \$52,265 | \$4,885 | \$57,150 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4496 | Libertyville Meter Reading | Field Meter Service | \$190 | \$0 | \$190 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4498 | Maywood Meter Reading | Field Meter Service | (\$31) | \$0 | (\$31) |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4499 | Glenbard Meter Reading | Field Meter Service | \$66 | \$0 | \$66 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 4703 | SSC-South Operations | Field Meter Service | \$19,931 | \$2,324 | \$22,255 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6460 | Field Services Support | Field Meter Service | \$196,586 | \$1,681 | \$198,267 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6461 | Field Service Joliet | Field Meter Service | \$80,741 | \$7,251 | \$87,993 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6463 | Field Service University Park | Field Meter Service | \$68,730 | \$5,473 | \$74,203 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6464 | Field Service Crestwood | Field Meter Service | \$62,974 | \$4,909 | \$67,882 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6468 | Field Service Bolingbrook | Field Meter Service | \$44,611 | \$4,570 | \$49,181 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6491 | Joliet Meter Reading | Field Meter Service | \$108 | \$0 | \$108 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6493 | Univ Park Meter Reading | Field Meter Service | \$127 | \$0 | \$127 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6494 | Crestwood Meter Reading | Field Meter Service | \$79 | \$0 | \$79 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 6498 | Bolingbrook Meter Reading | Field Meter Service | \$41 | \$0 | \$41 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7460 | Regional Ops Rock River | Field Meter Service | \$40,414 | \$329 | \$40,744 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7465 | Field Service Rockford | Field Meter Service | \$105,968 | \$7,945 | \$113,913 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7467 | Field Service Aurora | Field Meter Service | \$59,116 | \$4,706 | \$63,822 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7468 | Field Service Elgin | Field Meter Service | \$38,457 | \$3,266 | \$41,723 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7495 | Rockford Meter Reading | Field Meter Service | (\$49) | (\$1) | (\$50) |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7496 | Woodstock Meter Reading | Field Meter Service | (\$343) | \$0 | (\$343) |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7497 | Aurora Meter Reading | Field Meter Service | \$291 | \$0 | \$291 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7498 | Elgin Meter Reading | Field Meter Service | \$90 | \$0 | \$90 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7998 | CED Operations Cap OH's | Field Meter Service | \$0 | \$33,001 | \$33,001 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 7999 | T&D General Co Activities | Field Meter Service | \$137,976 | \$0 | \$137,976 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 3460 | Regional Operations Chicago | Field Meter Service | \$511 | \$0 | \$511 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 3460 | Regional Operations Chicago | Field Meter Service | \$158 | \$0 | \$158 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 4804 | Work Mgmt & Support | Field Meter Service | \$0 | \$483 | \$483 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 4804 | Work Mgmt & Support | Field Meter Service | \$0 | \$149 | \$149 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 6460 | Field Services Support | Field Meter Service | \$3,917 | \$90 | \$4,007 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 6460 | Field Services Support | Field Meter Service | \$1,210 | \$28 | \$1,237 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 7460 | Regional Ops Rock River | Field Meter Service | \$0 | \$58 | \$58 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 7460 | Regional Ops Rock River | Field Meter Service | \$0 | \$18 | \$18 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 7999 | T&D General Co Activities | Field Meter Service | \$7,436 | \$0 | \$7,436 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 7999 | T&D General Co Activities | Field Meter Service | \$2,296 | \$0 | \$2,296 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 8205 | Office of VP - Trans. & Subst | Field Meter Service | \$0 | \$117 | \$117 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____

WP to Illustrative ECOSS 4 (Indirect Uncollectible)

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|--------------------------------|---------------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 3421 | Chicago North Meter Reading | Field Meter Service | \$0 | \$125 | \$125 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3421 | Chicago North Meter Reading | Field Meter Service | \$0 | \$36 | \$36 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3423 | Chicago South Meter Reading | Field Meter Service | \$0 | \$34 | \$34 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3461 | Field Service Chicago | Field Meter Service | \$0 | \$8 | \$8 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4464 | Field Service Primary Meter | Field Meter Service | \$0 | \$33 | \$33 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6460 | Field Services Support | Field Meter Service | \$0 | \$139 | \$139 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7492 | DeKalb Meter Reading | Field Meter Service | \$0 | \$39 | \$39 |
| 903000 | Customer records & collect exp | ITTFPCST | Tools for People - Customer | 3461 | Field Service Chicago | Field Meter Service | \$0 | (\$53) | (\$53) |
| 903000 | Customer records & collect exp | ITTFPCST | Tools for People - Customer | 6460 | Field Services Support | Field Meter Service | \$0 | \$1,704 | \$1,704 |
| 901000 | Supervision | 09BOM004 | Prfrmnc Assmnt Group Dept Proj | 4778 | Performance Assessmt Group | Other Cust Ops | \$157,180 | \$31,516 | \$188,695 |
| 903000 | Customer records & collect exp | CLREVRCV | Claims Revenue Recovery | 602 | Claims Department | Other Cust Ops | \$0 | \$123,180 | \$123,180 |
| 903000 | Customer records & collect exp | CSAM0006 | Purch mtrls & supplies-Acct Mg | 1471 | Account Mgmt Northern Region | Other Cust Ops | \$0 | \$157 | \$157 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 37 | Performance Metrics | Other Cust Ops | \$0 | \$130 | \$130 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 189 | Communications- ComEd | Other Cust Ops | \$0 | \$194 | \$194 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 483 | Non Tariff Marketing | Other Cust Ops | \$0 | \$1,162 | \$1,162 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 487 | External Affairs - Chicago | Other Cust Ops | \$0 | \$14 | \$14 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1431 | Account Management - OCC | Other Cust Ops | \$667,406 | \$0 | \$667,406 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1442 | EALCS - Chicago Region - North | Other Cust Ops | \$0 | \$7,058 | \$7,058 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1443 | EALCS - Chicago Region - South | Other Cust Ops | \$0 | \$9,219 | \$9,219 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1467 | Revenue Protection Strategy | Other Cust Ops | \$0 | \$597 | \$597 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1470 | Director ESO West Account Mngt | Other Cust Ops | \$62,746 | \$85,508 | \$148,254 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1471 | Account Mgmt Northern Region | Other Cust Ops | \$5,958,558 | \$140,934 | \$6,099,492 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1472 | Account Mgmt Southern Region | Other Cust Ops | \$788,272 | \$44,836 | \$833,108 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1473 | Account Mgmt Chicago Region | Other Cust Ops | \$0 | \$59,565 | \$59,565 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1474 | Account Mgmt Multi-Site/IPP | Other Cust Ops | \$0 | \$3,729 | \$3,729 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1475 | Account Mgmt Western Region | Other Cust Ops | \$317,100 | \$58,856 | \$375,956 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 7999 | T&D General Co Activities | Other Cust Ops | \$595,192 | \$0 | \$595,192 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 8258 | Legislative Strategies | Other Cust Ops | \$0 | \$420 | \$420 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 8514 | Fleet Operations West | Other Cust Ops | \$1,870 | \$108 | \$1,978 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 8522 | Regulatory Department | Other Cust Ops | \$0 | \$96 | \$96 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 8579 | ComEd Cust Assistance Program | Other Cust Ops | \$0 | \$6,737 | \$6,737 |
| 903000 | Customer records & collect exp | CSBTWPIPO | Percent of Income Payment Plan | 439 | Ops Strategy and Bus Intellige | Other Cust Ops | \$476 | (\$1) | \$475 |
| 903000 | Customer records & collect exp | CSBTWPIPO | Percent of Income Payment Plan | 7999 | T&D General Co Activities | Other Cust Ops | \$4,366 | \$0 | \$4,366 |
| 903000 | Customer records & collect exp | CSBTWPIPO | Percent of Income Payment Plan | 8571 | Reg Prog Implementation ComEd | Other Cust Ops | \$54,105 | \$763 | \$54,868 |
| 903000 | Customer records & collect exp | CSBTWUFOM | Uncollectible Factor - O&M | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$7,973 | \$7,973 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$1,921 | \$1,921 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 6460 | Field Services Support | Other Cust Ops | \$0 | \$2,812 | \$2,812 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 411 | Storm Fund-CED | Other Cust Ops | \$0 | (\$148) | (\$148) |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$3,654 | \$3,654 |
| 903000 | Customer records & collect exp | CSCC02 | Call Center Employee Costs | 6460 | Field Services Support | Other Cust Ops | \$422 | \$3 | \$425 |
| 903000 | Customer records & collect exp | CSES01 | Implement Open Access Legislt | 223 | Electric Supplier Services | Other Cust Ops | (\$22) | (\$327) | (\$348) |
| 903000 | Customer records & collect exp | CSES01 | Implement Open Access Legislt | 1493 | Billing - WEST | Other Cust Ops | \$100,952 | \$21 | \$100,973 |
| 903000 | Customer records & collect exp | CSES01 | Implement Open Access Legislt | 7999 | T&D General Co Activities | Other Cust Ops | \$8,076 | \$0 | \$8,076 |
| 903000 | Customer records & collect exp | CSES01 | Implement Open Access Legislt | 8518 | Energy Acquisition ComEd | Other Cust Ops | \$1,975 | \$2,800 | \$4,775 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 1466 | CSS Credit Disconnect Team | Other Cust Ops | \$1 | (\$1) | \$0 |
| 903000 | Customer records & collect exp | CSFM24 | Field & Mtr Non Field Activity | 1467 | Revenue Protection Strategy | Other Cust Ops | \$251,333 | \$31,315 | \$282,648 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 8205 | Office of VP - Trans. & Subst | Other Cust Ops | \$0 | \$36 | \$36 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$1,101 | \$1,101 |
| 903000 | Customer records & collect exp | CSSB0010 | Manage System Billing | 1496 | Systems Support West | Other Cust Ops | \$154 | \$3,092 | \$3,246 |
| 903000 | Customer records & collect exp | CSSB0010 | Manage System Billing | 1497 | Project Planning ComEd | Other Cust Ops | \$50 | \$302 | \$352 |
| 903000 | Customer records & collect exp | CSSB0010 | Manage System Billing | 4713 | Strategies & Supprt West | Other Cust Ops | \$0 | \$627 | \$627 |
| 903000 | Customer records & collect exp | CSSB01 | Mail Customer Billings | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$12,183 | \$12,183 |
| 903000 | Customer records & collect exp | CSSB02 | Investigate Billing Exceptions | 1493 | Billing - WEST | Other Cust Ops | \$5,733,547 | \$12,363 | \$5,745,909 |
| 903000 | Customer records & collect exp | CSSB02 | Investigate Billing Exceptions | 1497 | Project Planning ComEd | Other Cust Ops | \$0 | \$182 | \$182 |
| 903000 | Customer records & collect exp | CSSB02 | Investigate Billing Exceptions | 7999 | T&D General Co Activities | Other Cust Ops | \$373,540 | \$0 | \$373,540 |

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|--------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 1461 | Customer Relations West | Other Cust Ops | \$766,072 | \$377,981 | \$1,144,053 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 1496 | Systems Support West | Other Cust Ops | \$0 | \$544 | \$544 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 1497 | Project Planning ComEd | Other Cust Ops | \$123,575 | \$10,106 | \$133,681 |
| 903000 | Customer records & collect exp | CSSS01 | Respond to Customer Complaints | 4713 | Strategies & Supprt West | Other Cust Ops | \$94,583 | \$4,859 | \$99,442 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 412 | Capitalized Overheads-CED | Other Cust Ops | \$0 | \$1,458 | \$1,458 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 1457 | eChannel | Other Cust Ops | \$90,803 | \$13,211 | \$104,014 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 1461 | Customer Relations West | Other Cust Ops | \$8,712 | \$76 | \$8,788 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 1496 | Systems Support West | Other Cust Ops | \$712,403 | \$6,128 | \$718,531 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 1497 | Project Planning ComEd | Other Cust Ops | \$435,888 | \$35,527 | \$471,414 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 4713 | Strategies & Supprt West | Other Cust Ops | \$37,966 | \$6,429 | \$44,394 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 7998 | CED Operations Cap OH's | Other Cust Ops | \$0 | \$32,201 | \$32,201 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 7999 | T&D General Co Activities | Other Cust Ops | \$123,763 | \$0 | \$123,763 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 8254 | Substation Engineering | Other Cust Ops | \$129,491 | \$6,407 | \$135,898 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 500 | Demand Response & Dynamic Pric | Other Cust Ops | \$0 | \$241 | \$241 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$294 | \$294 |
| 903000 | Customer records & collect exp | DRVACAMOM | Drive Cam Expense | 8205 | Office of VP - Trans. & Subst | Other Cust Ops | \$0 | \$4,456 | \$4,456 |
| 903000 | Customer records & collect exp | FRESHONM | Fresh Start IT O&M | 8575 | ComEd CARE Program | Other Cust Ops | \$0 | \$125 | \$125 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 37 | Performance Metrics | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 189 | Communications- ComEd | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 223 | Electric Supplier Services | Other Cust Ops | \$0 | (\$15) | (\$15) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 299 | 00299 - Security Services | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 300 | Environmental Services | Other Cust Ops | \$0 | \$16 | \$16 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 302 | MGP/Superfund Remed | Other Cust Ops | \$0 | \$0 | \$0 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 483 | Non Tariff Marketing | Other Cust Ops | \$0 | \$589 | \$589 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 484 | Marketing Research - ComEd | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 486 | Energy Efficiency Services | Other Cust Ops | \$0 | \$162 | \$162 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 499 | Energy Efficiency Plan | Other Cust Ops | \$0 | \$494 | \$494 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 500 | Demand Response & Dynamic Pric | Other Cust Ops | \$0 | \$179 | \$179 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 520 | Real Estate Services | Other Cust Ops | \$0 | \$128 | \$128 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 570 | Work Planning-West | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 602 | Claims Department | Other Cust Ops | \$0 | \$63 | \$63 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1457 | eChannel | Other Cust Ops | \$0 | \$129 | \$129 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1461 | Customer Relations West | Other Cust Ops | \$0 | \$600 | \$600 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1467 | Revenue Protection Strategy | Other Cust Ops | \$0 | \$212 | \$212 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1471 | Account Mgmt Northern Region | Other Cust Ops | \$0 | \$268 | \$268 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1475 | Account Mngt Western Region | Other Cust Ops | \$0 | \$261 | \$261 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1493 | Billing - WEST | Other Cust Ops | \$0 | \$387 | \$387 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3194 | OES-Chicago North | Other Cust Ops | \$0 | \$63 | \$63 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3195 | Subst Ops-Kingsbury | Other Cust Ops | \$0 | \$131 | \$131 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3250 | SSC-Chicago Region | Other Cust Ops | \$0 | \$63 | \$63 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3311 | CBS-Chicago North | Other Cust Ops | \$0 | \$389 | \$389 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3314 | Large Projects Chicago - ComEd | Other Cust Ops | \$0 | \$1,092 | \$1,092 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3325 | Rock River - ComEd | Other Cust Ops | \$0 | \$105 | \$105 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3328 | SouthEast - ComEd | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3340 | Cust Req Commercial Ctr-ComEd | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3350 | Testing Group Chicago | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3353 | Work Planning - Chicago | Other Cust Ops | \$0 | \$89 | \$89 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3501 | Work Control - Chicago | Other Cust Ops | \$0 | \$126 | \$126 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3601 | C&M Region Lead - CHI OH | Other Cust Ops | \$0 | \$131 | \$131 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3641 | Chicago Reg. Dist Eng & Design | Other Cust Ops | \$0 | \$130 | \$130 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3663 | M&C-Chicago South OH | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3673 | M&C-Chicago South UG | Other Cust Ops | \$0 | \$197 | \$197 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3675 | C&M Region Lead -Chicago South | Other Cust Ops | \$0 | \$195 | \$195 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 3887 | Technical Svcs | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4190 | Field Operation - North | Other Cust Ops | \$0 | \$568 | \$568 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____

WP to Illustrative ECOSS 4 (Indirect Uncollectible)

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|-------------------------------|---------|---------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4192 | Subst Ops-Libertyville/Skokie | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4195 | OES-Mt. Prospect | Other Cust Ops | \$0 | \$47 | \$47 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4259 | SSC-Glenbard | Other Cust Ops | \$0 | \$46 | \$46 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4500 | Work Control - North | Other Cust Ops | \$0 | \$334 | \$334 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4600 | C&M Region Lead - Northeas | Other Cust Ops | \$0 | \$66 | \$66 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4640 | North Reg. Dist Eng & Design | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4669 | M&C-Glenbard OH | Other Cust Ops | \$0 | \$45 | \$45 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4689 | Distribution Automation | Other Cust Ops | \$0 | \$99 | \$99 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4703 | SSC-South Operations | Other Cust Ops | \$0 | \$209 | \$209 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4704 | SSC-North Operations | Other Cust Ops | \$0 | \$234 | \$234 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4723 | Office of EVP - Operations | Other Cust Ops | \$0 | \$585 | \$585 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4730 | Transmission Planning - ComEd | Other Cust Ops | \$0 | \$325 | \$325 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4731 | Transmission System Ops-ComEd | Other Cust Ops | \$0 | \$49 | \$49 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4747 | Transmission Line - ComEd | Other Cust Ops | \$0 | \$95 | \$95 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4755 | Capacity Planning Chicago | Other Cust Ops | \$0 | \$24 | \$24 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4756 | Capacity Planning South | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4757 | Capacity Planning North | Other Cust Ops | \$0 | \$99 | \$99 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4787 | Application Support | Other Cust Ops | \$0 | (\$544) | (\$544) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4785 | SSC-West Operations | Other Cust Ops | \$0 | \$22 | \$22 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4786 | Reliability Inspection - ComEd | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4787 | Reliability Programs - ComEd | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4788 | Reg. Performance & Reporting | Other Cust Ops | \$0 | \$97 | \$97 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4804 | Work Mgmt & Support | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6120 | OCC-Operations | Other Cust Ops | \$0 | \$387 | \$387 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6190 | Field Operation-South | Other Cust Ops | \$0 | \$218 | \$218 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6250 | SSC-South | Other Cust Ops | \$0 | \$47 | \$47 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6258 | SSC-Bolingbrook | Other Cust Ops | \$0 | \$30 | \$30 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6353 | Work Planning - South | Other Cust Ops | \$0 | \$163 | \$163 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6500 | Work Control - South | Other Cust Ops | \$0 | \$137 | \$137 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6501 | Work Management - SE | Other Cust Ops | \$0 | \$339 | \$339 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6502 | OVP - Dist Ops Chicago | Other Cust Ops | \$0 | \$360 | \$360 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6601 | C&M Region Lead - Southeast | Other Cust Ops | \$0 | \$459 | \$459 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6663 | M&C-University Park OH | Other Cust Ops | \$0 | \$61 | \$61 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6664 | M&C-Crestwood OH | Other Cust Ops | \$0 | \$21 | \$21 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6666 | M&C-Streator OH | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6670 | Transmission Overhead-North | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7185 | Substation Ops WC-West | Other Cust Ops | \$0 | \$59 | \$59 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7190 | Operations Manager-West | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7194 | Substation Operation NW-West | Other Cust Ops | \$0 | \$46 | \$46 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7255 | Testing Group North | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7256 | Work Planning-North | Other Cust Ops | \$0 | \$88 | \$88 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7322 | Testing Group West | Other Cust Ops | \$0 | \$170 | \$170 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7366 | SSC-Mt Prospect | Other Cust Ops | \$0 | \$129 | \$129 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7360 | T&S Services Shops - ComEd | Other Cust Ops | \$0 | \$66 | \$66 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7500 | Work Control - West | Other Cust Ops | \$0 | \$158 | \$158 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7600 | C&M Region Lead - Northwest | Other Cust Ops | \$0 | \$129 | \$129 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7602 | C&M Region Lead - East Central | Other Cust Ops | \$0 | \$223 | \$223 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7640 | West Regional Engineering-ComEd | Other Cust Ops | \$0 | \$728 | \$728 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7662 | M & C-DeKalb-OH/UG | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 7665 | M & C - Rockford OH | Other Cust Ops | \$0 | \$161 | \$161 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8105 | Mapping & Records | Other Cust Ops | \$0 | \$159 | \$159 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8119 | Office of VP E&PM | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8195 | Distribution Testing-Chicago | Other Cust Ops | \$0 | \$771 | \$771 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8202 | Office of VP - DSO CED | Other Cust Ops | \$0 | \$63 | \$63 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8205 | Office of VP - Trans. & Subst | Other Cust Ops | \$0 | \$386 | \$386 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____

WP to Illustrative ECOS 4 (Indirect Uncollectible)

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|--------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8207 | Vegetation Management - ComEd | Other Cust Ops | \$0 | \$256 | \$256 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8208 | Indust Proj Mgmt. | Other Cust Ops | \$0 | \$288 | \$288 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8212 | Distribution Facil & Services | Other Cust Ops | \$0 | \$3,078 | \$3,078 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8216 | Trsm Proj Mgmt | Other Cust Ops | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8222 | Dist Proj Mgmt | Other Cust Ops | \$0 | \$192 | \$192 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8248 | Relay & Protection Eng - ComEd | Other Cust Ops | \$0 | \$449 | \$449 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8253 | T&S Equip Stds & FP - ComEd | Other Cust Ops | \$0 | \$64 | \$64 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8254 | Substation Engineering | Other Cust Ops | \$0 | \$160 | \$160 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8518 | Energy Acquisition ComEd | Other Cust Ops | \$0 | \$405 | \$405 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8531 | Distribution Facilities-North | Other Cust Ops | \$0 | \$30 | \$30 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8541 | Safety & Industrial hygiene | Other Cust Ops | \$0 | \$1 | \$1 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8551 | Heavy Hauling | Other Cust Ops | \$0 | \$34 | \$34 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8554 | Engineering & Support Trg. | Other Cust Ops | \$0 | \$114 | \$114 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8556 | Electric Operations Trg. | Other Cust Ops | \$0 | (\$284) | (\$284) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8557 | Cust. Services & Apps. Trg. | Other Cust Ops | \$0 | \$663 | \$663 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8559 | DSO/T&S Training | Other Cust Ops | \$0 | \$0 | \$0 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8560 | OVP Strategic & Support Servic | Other Cust Ops | \$0 | \$279 | \$279 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8561 | Emergency Preparedness | Other Cust Ops | \$0 | (\$260) | (\$260) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8562 | Asset Performance & InvStratgy | Other Cust Ops | \$0 | \$24 | \$24 |
| 903000 | Customer records & collect exp | ITTFPCST | Tools for People - Customer | 8571 | Reg Prog Implementation ComEd | Other Cust Ops | \$0 | \$85 | \$85 |
| 903000 | Customer records & collect exp | RRHIBIL | Rate Relief -Low Inc High Bill | 8575 | ComEd CARE Program | Other Cust Ops | \$0 | \$0 | \$0 |
| 903000 | Customer records & collect exp | RRHRDShP | Rate Relief -Res Hardship Fund | 8575 | ComEd CARE Program | Other Cust Ops | \$0 | \$0 | \$0 |
| 903000 | Customer records & collect exp | TCBILL | System Billing Training Exp | 8554 | Engineering & Support Trg. | Other Cust Ops | \$0 | \$73 | \$73 |
| 901000 | Supervision | ~NA~ | NOT APPLICABLE | 7999 | T&D General Co Activities | Overhead | \$0 | (\$3,000) | (\$3,000) |
| 902000 | Meter reading expenses | ~NA~ | NOT APPLICABLE | 7999 | T&D General Co Activities | Overhead | \$0 | \$108,244 | \$108,244 |
| 903000 | Customer records & collect exp | ~NA~ | NOT APPLICABLE | 7999 | T&D General Co Activities | Overhead | \$0 | \$186,289 | \$186,289 |
| 901000 | Supervision | 09BOM004 | Prfrmnc Assmnt Group Dept Proj | 7999 | T&D General Co Activities | Overhead | \$13,060 | \$0 | \$13,060 |
| 903000 | Customer records & collect exp | CSAM01 | Provide Service Delivery | 1460 | SrVP Cust Operations ComEd | Overhead | \$0 | \$96 | \$96 |
| 903000 | Customer records & collect exp | CSBTW2009 | BTW O&M Costs | 1496 | Systems Support West | Overhead | \$0 | \$447,575 | \$447,575 |
| 903000 | Customer records & collect exp | CSCC01 | Call Center Management | 1464 | VP Cust Rev Assurance Ops CED | Overhead | \$0 | \$4,522 | \$4,522 |
| 902000 | Meter reading expenses | CSFMS01 | FMS Management Oversight | 1462 | VP Field Ops ComEd | Overhead | \$89,942 | \$269 | \$90,212 |
| 903000 | Customer records & collect exp | CSFMS01 | FMS Management Oversight | 1462 | VP Field Ops ComEd | Overhead | \$27,775 | \$83 | \$27,858 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 1460 | SrVP Cust Operations ComEd | Overhead | \$0 | \$784 | \$784 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 1496 | Systems Support West | Overhead | \$0 | \$67,788 | \$67,788 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 1497 | Project Planning ComEd | Overhead | \$0 | \$830 | \$830 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 4713 | Strategies & Supprt West | Overhead | \$94,995 | \$0 | \$94,995 |
| 903000 | Customer records & collect exp | CSMGT01 | Customer Ops Mgmt Oversight | 7999 | T&D General Co Activities | Overhead | \$17,058 | \$0 | \$17,058 |
| 903000 | Customer records & collect exp | CSRR01 | Manage Inactive Accounts | 1464 | VP Cust Rev Assurance Ops CED | Overhead | \$72,685 | \$0 | \$72,685 |
| 903000 | Customer records & collect exp | CSSS03 | Provide End User Support | 1464 | VP Cust Rev Assurance Ops CED | Overhead | \$7,384 | \$0 | \$7,384 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1460 | SrVP Cust Operations ComEd | Overhead | \$0 | \$20,831 | \$20,831 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1462 | VP Field Ops ComEd | Overhead | \$0 | \$114 | \$114 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1464 | VP Cust Rev Assurance Ops CED | Overhead | \$263,893 | \$69,458 | \$333,351 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 1496 | Systems Support West | Overhead | \$0 | \$900 | \$900 |
| 903000 | Customer records & collect exp | CSVP02 | Manage Personnel - Acct 903 | 7999 | T&D General Co Activities | Overhead | \$43,947 | \$0 | \$43,947 |
| 901000 | Supervision | CSVP04 | Manage Personnel - Acct 901 | 32 | Office of the Chairman/CEO | Overhead | \$0 | \$420 | \$420 |
| 901000 | Supervision | CSVP04 | Manage Personnel - Acct 901 | 38 | Office of the President-ComEd | Overhead | \$0 | \$420 | \$420 |
| 901000 | Supervision | CSVP04 | Manage Personnel - Acct 901 | 816 | Finance - ComEd | Overhead | \$0 | \$4 | \$4 |
| 901000 | Supervision | CSVP04 | Manage Personnel - Acct 901 | 1460 | SrVP Cust Operations ComEd | Overhead | \$475,445 | \$13,121 | \$488,566 |
| 901000 | Supervision | CSVP04 | Manage Personnel - Acct 901 | 7999 | T&D General Co Activities | Overhead | \$39,617 | \$0 | \$39,617 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 38 | Office of the President-ComEd | Overhead | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 124 | HR Operations CED | Overhead | \$0 | \$225 | \$225 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 402 | Legal Ext. Srvc - COMED | Overhead | \$0 | (\$142) | (\$142) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 439 | Ops Strategy and Bus Intellige | Overhead | \$0 | \$320 | \$320 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 816 | Finance - ComEd | Overhead | \$0 | \$735 | \$735 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 824 | Controller - ComEd | Overhead | \$0 | \$549 | \$549 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____

WP to Illustrative ECOSS 4 (Indirect Uncollectible)

Calculation of Indirect Uncollectibles

Indirect Uncollectible

TAB: Data

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|--------------------------------|---------|--------------------------------|----------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1050 | Sr VP & CFO - ComEd | Overhead | \$0 | \$979 | \$979 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1464 | VP Cust Rev Assurance Ops CED | Overhead | \$0 | \$63 | \$63 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1496 | Systems Support West | Overhead | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 1497 | Project Planning ComEd | Overhead | \$0 | \$157 | \$157 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 4713 | Strategies & Supprt West | Overhead | \$0 | \$196 | \$196 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 6600 | SVP - Dist Ops | Overhead | \$0 | \$262 | \$262 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 8522 | Regulatory Department | Overhead | \$0 | \$32 | \$32 |
| 903000 | Customer records & collect exp | TCCUST | Customer Service Training G&A | 7999 | T&D General Co Activities | Overhead | \$70,389 | \$0 | \$70,389 |
| 903000 | Customer records & collect exp | TCCUST | Customer Service Training G&A | 8554 | Engineering & Support Trg. | Overhead | \$1,059,966 | \$161,460 | \$1,221,426 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 3460 | Regional Operations Chicago | Other Cust Ops | \$23,561 | \$1,066 | \$24,626 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 3461 | Field Service Chicago | Other Cust Ops | \$231,845 | \$24,036 | \$255,881 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 3463 | Field Service Chgo So | Other Cust Ops | \$144,710 | \$21,638 | \$166,348 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4463 | Field Service Mt Prospect | Other Cust Ops | \$27,541 | \$3,479 | \$31,020 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4466 | Field Service Libertyville | Other Cust Ops | \$46,464 | \$4,872 | \$51,336 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4467 | Field & Meter Services-Skokie | Other Cust Ops | \$25,308 | \$3,119 | \$28,426 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4468 | Field Service Maywood | Other Cust Ops | \$63,125 | \$7,266 | \$70,391 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4469 | Field Service Glenbard | Other Cust Ops | \$30,850 | \$3,092 | \$33,943 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4493 | Mt. Prospect Meter Reading | Other Cust Ops | \$97 | \$0 | \$97 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 4496 | Libertyville Meter Reading | Other Cust Ops | \$340 | \$0 | \$340 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6460 | Field Services Support | Other Cust Ops | \$132,055 | \$947 | \$133,002 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6461 | Field Service Joliet | Other Cust Ops | \$62,923 | \$7,467 | \$70,389 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6463 | Field Service University Park | Other Cust Ops | \$69,888 | \$5,817 | \$75,705 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6464 | Field Service Crestwood | Other Cust Ops | \$89,558 | \$8,713 | \$98,271 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6468 | Field Service Bolingbrook | Other Cust Ops | \$42,383 | \$5,019 | \$47,402 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 6491 | Joliet Meter Reading | Other Cust Ops | \$49 | \$0 | \$49 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7460 | Regional Ops Rock River | Other Cust Ops | \$20,651 | \$234 | \$20,885 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7465 | Field Service Rockford | Other Cust Ops | \$66,800 | \$6,156 | \$72,956 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7467 | Field Service Aurora | Other Cust Ops | \$10,467 | \$1,080 | \$11,546 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7468 | Field Service Elgin | Other Cust Ops | \$25,041 | \$2,573 | \$27,613 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7495 | Rockford Meter Reading | Other Cust Ops | \$110 | \$0 | \$110 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7498 | Elgin Meter Reading | Other Cust Ops | \$52 | \$0 | \$52 |
| 903000 | Customer records & collect exp | CSFM02S | Connects related to Svc. Suspe | 7999 | T&D General Co Activities | Other Cust Ops | \$76,112 | \$0 | \$76,112 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 412 | Capitalized Overheads-CED | Other Cust Ops | \$0 | \$6,800 | \$6,800 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 3197 | OES-Chicago South | Other Cust Ops | \$436 | \$108 | \$544 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 3661 | M&C-Chicago North OH | Other Cust Ops | \$158,180 | \$117,475 | \$275,655 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 3663 | M&C-Chicago South OH | Other Cust Ops | \$158,684 | \$151,402 | \$310,086 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 7998 | CED Operations Cap OH's | Other Cust Ops | \$0 | \$114,696 | \$114,696 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 7999 | T&D General Co Activities | Other Cust Ops | \$43,346 | \$0 | \$43,346 |
| 903000 | Customer records & collect exp | CSFMSSS | Service Suspension Strategy | 8509 | Fabrication | Other Cust Ops | \$549 | \$40 | \$589 |
| 903000 | Customer records & collect exp | IT109620 | BSG IT Projects to CED - O&M | 314 | EBSC IT Serv - CED | Other Cust Ops | \$0 | \$62,223 | \$62,223 |
| 903000 | Customer records & collect exp | ITCELLUL | ComEd Celluar Usage | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | \$862,982 | \$862,982 |
| 903000 | Customer records & collect exp | ITCIMMTC | CIMS Application Maintenance | 314 | EBSC IT Serv - CED | Other Cust Ops | \$0 | \$6,844,171 | \$6,844,171 |
| 903000 | Customer records & collect exp | ITCIRCTC | IT Circuit - Call Center | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | \$980,082 | \$980,082 |
| 903000 | Customer records & collect exp | ITCIRCTL | IT Circuit - Local & Long Dist | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | \$589,565 | \$589,565 |
| 903000 | Customer records & collect exp | ITCIRCTP | IT Circuit - Protective | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | \$827,715 | \$827,715 |
| 903000 | Customer records & collect exp | ITCS3015 | IT Customer Software Maint W | 311 | IT Cust Serv Regulatory -CED | Other Cust Ops | \$0 | \$774,233 | \$774,233 |
| 903000 | Customer records & collect exp | ITCS3237 | Customer ComEd Expense | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$247 | \$247 |
| 903000 | Customer records & collect exp | ITCS3254 | Restructure ComEd Website-O&M | 395 | IT Projects - COMED | Other Cust Ops | \$0 | (\$6,472) | (\$6,472) |
| 903000 | Customer records & collect exp | ITCS3286 | Competitive Decl. 2010 EXP | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$27,350 | \$27,350 |
| 903000 | Customer records & collect exp | ITCS3313 | PCP Upgrade - EXP | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$110,034 | \$110,034 |
| 903000 | Customer records & collect exp | ITCS3323 | PIPP - O&M | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$583,763 | \$583,763 |
| 903000 | Customer records & collect exp | ITCS3327 | MDT Assessment - EXP | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$4,247 | \$4,247 |
| 903000 | Customer records & collect exp | ITCS3327 | MDT Assessment - EXP | 431 | ComEd IT Project | Other Cust Ops | \$0 | \$1 | \$1 |
| 903000 | Customer records & collect exp | ITCS3346 | ComEd Rate Case 2010 O&M | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$45,816 | \$45,816 |
| 903000 | Customer records & collect exp | ITCS3346 | ComEd Rate Case 2010 O&M | 439 | Ops Strategy and Bus Intellige | Other Cust Ops | \$272 | (\$0) | \$271 |

COMMONWEALTH EDISON COMPANY

ICC Docket No. 11-_____
 WP to Illustrative ECOSS 4 (Indirect Uncollectible)
 Indirect Uncollectible
 TAB: Data

Calculation of Indirect Uncollectibles

| FERC Acct | FERC Desc | Project ID | Project Desc | Dept ID | Dept Desc | Classification | 2010 Other Payroll | 2010 Other Other | 2010 Other Total |
|-----------|--------------------------------|------------|-------------------------------|---------|-------------------------------|---------------------|--------------------|------------------|------------------|
| 903000 | Customer records & collect exp | ITCS3346 | ComEd Rate Case 2010 O&M | 7999 | T&D General Co Activities | Other Cust Ops | \$773 | \$0 | \$773 |
| 903000 | Customer records & collect exp | ITCS3346 | ComEd Rate Case 2010 O&M | 8571 | Reg Prog Implementation ComEd | Other Cust Ops | \$5,821 | \$74 | \$5,896 |
| 903000 | Customer records & collect exp | ITCS3357 | On Bill Financing - EXP | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$12,776 | \$12,776 |
| 903000 | Customer records & collect exp | ITCS3364 | OSBI - Rider NS Audit - Exp | 395 | IT Projects - COMED | Other Cust Ops | \$0 | \$10,138 | \$10,138 |
| 903000 | Customer records & collect exp | ITMNF1 | Mainframe Hosting - CIMS | 314 | EBSC IT Serv - CED | Other Cust Ops | \$0 | \$7,265,343 | \$7,265,343 |
| 903000 | Customer records & collect exp | ITPASCOM | central passthroughs | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | \$60,435 | \$60,435 |
| 903000 | Customer records & collect exp | ITPASCOM | central passthroughs | 8222 | Dist Proj Mgmt | Other Cust Ops | \$0 | \$77 | \$77 |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 312 | IT Ops Asset Mgmt Supp - CED | Other Cust Ops | \$0 | (\$0) | (\$0) |
| 903000 | Customer records & collect exp | ITSBCSVC | SBC As Requested Services Com | 416 | IT passthrough-ComEd | Other Cust Ops | \$0 | (\$3,699) | (\$3,699) |
| 903000 | Customer records & collect exp | ITSLACOM | ComEd Centrally held SLAs | 314 | EBSC IT Serv - CED | Other Cust Ops | \$0 | \$10,737,959 | \$10,737,959 |
| 903000 | Customer records & collect exp | ITTRAINC | IT Training Costs | 312 | IT Ops Asset Mgmt Supp - CED | Other Cust Ops | \$101,486 | \$52,380 | \$153,865 |
| | | | | | Total | | \$62,834,207 | \$40,056,441 | \$102,890,649 |
| | | | | | | | | | |
| | | | | | | Call Center | \$29,022,327 | \$2,176,943 | \$31,199,270 |
| | | | | | | Disconnect | \$4,304,736 | \$588,611 | \$4,893,347 |
| | | | | | | Connect | \$2,797,704 | \$333,420 | \$3,131,124 |
| | | | | | | Collection | \$3,336,296 | \$4,197,771 | \$7,534,067 |
| | | | | | | Field Meter Service | \$1,836,962 | \$162,034 | \$1,998,997 |
| | | | | | | Other Cust Ops | \$19,260,026 | \$31,514,014 | \$50,774,041 |
| | | | | | | Overhead | \$2,276,156 | \$1,083,647 | \$3,359,803 |
| | | | | | | Total | \$62,834,207 | \$40,056,441 | \$102,890,649 |

Commonwealth Edison Company
 Determination of 2010 Uncollectible Costs for Distribution by Delivery Class

| Retail Customer Designation | | Bad Debt Allocation (1) |
|---|---------------------|-------------------------|
| Distribution | | |
| R: Residential | | \$14,712,669 |
| N: Nonresidential (3) | | \$2,910,201 |
| A: All Other (4) | | \$139,543 |
| Total Distribution | | \$17,762,413 |
| | | |
| | 2010 | 2010 |
| Delivery Class | Delivery Revenue(2) | Bad Debt Allocation |
| Single Family Without Electric Space Heat | \$879,660,653 | \$11,037,248 |
| Multi Family Without Electric Space Heat | \$230,508,836 | \$2,892,232 |
| Single Family With Electric Space Heat | \$18,401,060 | \$230,881 |
| Multi Family With Electric Space Heat | \$44,018,534 | \$552,308 |
| Total R: Residential | \$1,172,589,083 | \$14,712,669 |
| | | |
| Watt-Hour | \$25,047,161 | \$122,466 |
| Small Load (0 to 100 kW) | \$271,643,131 | \$1,328,181 |
| Medium Load (Over 100 to 400 kW) | \$160,952,030 | \$786,964 |
| Large Load (Over 400 to 1000 kW) | \$137,559,814 | \$672,590 |
| Total N: Nonresidential (3) | \$595,202,136 | \$2,910,201 |
| | | |
| Very Large Load (Over 1,000 to 10,000 kW) | \$237,760,588 | \$108,418 |
| Extra Large Load (Over 10,000 kW) | \$30,579,548 | \$13,944 |
| High Voltage Up to 10 MW | \$1,560,866 | \$712 |
| High Voltage Over 10 MW | \$11,951,826 | \$5,450 |
| Fixture-Included Lighting | \$15,114,897 | \$6,892 |
| Dusk to Dawn Lighting | \$3,685,870 | \$1,681 |
| General Lighting | \$840,500 | \$383 |
| Railroad | \$4,522,912 | \$2,062 |
| Total A: All Other (4) | \$306,017,007 | \$139,542 |
| | | |
| Total | \$2,073,808,226 | \$17,762,412 |

Notes:

- (1) From Base Uncollectible Factors_ECOSS (2011 Filing) Workpaper.
- (2) From Schedule E-5(a).
- (3) Nonresidential retail customers to which the Watt-Hour, Small Load, Medium Load, or Large Load Delivery Class is applicable.
- (4) Lighting retail customers and nonresidential retail customers to which the Very Large Load, Extra Large Load, High Voltage, or Railroad Delivery Class is applicable.

Commonwealth Edison Company

Estimated Actual Cost of Arterial and Residential Dusk to Dawn Lighting

| Item | Source | Amount |
|--|--|------------------|
| Arterial and Residential Dusk to Dawn Lighting | From page 2, line 11, of this work paper | \$95,287 |
| Alley Lighting | From page 3, line 11, of this work paper | \$31,459 |
| Total Using City of Chicago Method | | \$126,746 |

ComEd Secondary Cost in ECOSS

| | | |
|---|--|---------------------|
| Secondary Distribution Lines Costs in ECOSS | Illustrative ECOSS #4, Sch. 2a, line 198 | 1,256,917 |
| City Percent | ComEd 2010 Billed kWhs Data | 55% |
| City Cost | Total x City Percent | \$689,745.25 |
| City Non Alley | 76% x City Percent | 42% |
| City Cost of Secondary Distribution Lines from ECOSS | | \$524,206.39 |

ComEd Service Drop Cost in ECOSS

| | | |
|-----------------------------------|--|------------------|
| Services Costs in ECOSS | Illustrative ECOSS #4, Sch. 2a, line 202 | 471,386 |
| City Percent | ComEd 2010 Billed kWhs Data | 55% |
| City Cost | Total x City Percent | \$258,677.53 |
| City Non Alley | 76% x City Percent | 42% |
| City Cost of Service Drops | | \$196,595 |

| | |
|--|------------------|
| Dusk to Dawn Secondary Distributions Adjustment ⁽¹⁾ | \$397,460 |
| <u>Dusk to Dawn Services Adjustment⁽²⁾</u> | <u>\$196,595</u> |
| Total Dusk to Dawn Adjustment | \$594,055 |

Notes:

- (1) This amount is transferred to Illustrative ECOSS #4, Sch. 2a, line 214.
- (2) This amount is transferred to Illustrative ECOSS #4, Sch. 2a, line 216.

Commonwealth Edison Company

Secondary Voltage Line Cost for City of Chicago Dusk to Dawn Street Lighting

| Item | Source | Amount | Computation |
|--|---|-----------------|------------------------------------|
| 1 Cost per Foot of Wire | ComEd record | \$1.80 | |
| 2 Total Number Controllers | Provided by City of Chicago | 10,978 | |
| 3 Total Feet | 113 feet per controller | 1,240,514 | 113 * Line 2 |
| 4 Total Cost | Feet x Cost/Foot | \$2,232,925.20 | Line 1 * Line 3 |
| 5 Apply a 33% Use Factor | City Ex. 1.0, p 57, in Docket No. 10-0467 | \$736,865.32 | 0.33 * Line 4 |
| 6 Add a 5.88% factor to account for Intangible and General Plant | City Ex. 1.0, p 57, in Docket No. 10-0467 | \$780,193.00 | (1+0.0588) * Line 5 |
| 7 Accumulated Depreciation and ADIT Pct | City - Secondary | 48.6% | |
| 8 Rate Base (Total Cost x (1-Acc Dep & ADIT)) | Cost x (1-Acc Dep & ADIT) | \$401,019.20 | Line 5 * (1 - Line 7) |
| 9 Rate Base and Gross Up Percent | Illustrative ECOSS #4, Sch. 2a, line 117 | 11.23% | |
| 10 Return on Rate Base | Rate Base x Gross Up | \$45,038.24 | Line 8 * Line 9 |
| 11 Depreciation Percent | City Ex. 1.0 in Docket No. 10-0467 | 2.87% | |
| 12 Depreciation Expense | Cost x Dep Pct (line 5 X line 11) | \$21,148.03 | Line 5 * Line 11 |
| 13 Add a 3.73% factor to account for O&M | City Ex. 1.0, p 57, in Docket No. 10-0467 | \$29,101.20 | 0.0373 * Line 6 |
| 14 Total Using City of Chicago Method⁽¹⁾ | Dep + Return on Rate Base | \$95,287 | Line 10 + Line 12 + Line 13 |

Note:

(1) Transferred to page 1, line 1, of this work paper.

Commonwealth Edison Company

Secondary Voltage Line Cost for City of Chicago Dusk to Dawn Street Lighting

| Item | Source | Amount | Computation |
|--|---|-----------------|-----------------------------|
| 1 Cost per Foot of Wire | ComEd record | \$1.80 | |
| 2 Total Number of Alley Lights | Provided by City of Chicago | 62,018 | |
| 3 Total Feet | 109 feet per alley light | 6,759,962 | 109 * Line 2 |
| 4 Total Cost | Feet x Cost/Foot | \$12,167,931.60 | Line 1 * Line 3 |
| 5 Apply a 2% Use Factor | City Initial Brief, page 22 in Docket No. 10-0467 | \$243,358.63 | 0.02 * Line 4 |
| 6 Add a 5.88% factor to account for Intangible and General Plant | City Ex. 1.0, p 57, in Docket No. 10-0467 | \$257,666.03 | (1+0.0588) * Line 5 |
| 7 Accumulated Depreciation and ADIT Pct | City - Secondary | 48.6% | |
| 8 Rate Base (Total Cost x (1-Acc Dep & ADIT)) | Cost x (1-Acc Dep & ADIT) | \$132,440.34 | Line 6 * (1 - Line 7) |
| 9 Rate Base and Gross Up Percent | Illustrative ECOSS #4, Sch. 2a, line 117 | 11.23% | |
| 10 Return on Rate Base | Rate Base x Gross Up | \$14,874.30 | Line 6 * Line 7 |
| 11 Depreciation Percent | City Ex. 1.0, p 57, in Docket No. 10-0467 | 2.87% | |
| 12 Depreciation Expense | Cost x Dep Pct (line 5. X line 11) | \$6,984.39 | Line 5 * Line 11 |
| 13 Add a 3.73% factor to account for O&M | City Ex. 1.0, p 57, in Docket No. 10-0467 | \$9,599.98 | 0.0373 * Line 6 |
| 14 City Alley Lighting Using City of Chicago Method ⁽²⁾ | Dep + Return on Rate Base | \$31,459 | Line 10 + Line 12 + Line 13 |

Note:
 (1) Transferred to page 1, line 2, of this work paper.

COMMONWEALTH EDISON COMPANY

| High Voltage Delivery Class | Allocator | Up to 10,000 kW | Up to 10,000 kW | Up to 10,000 kW | Up to 10,000 kW | Over 10,000 kW | Over 10,000 kW | Over 10,000 kW | Over 10,000 kW | Primary Voltage Service Points g = b + e | Secondary Voltage Service Points h = c + f |
|---|-----------------|----------------------|--|--|--|----------------------|--|--|--|--|--|
| | | Total ⁽¹⁾ | 69 kV and Above Service Points a | Primary Voltage Service Points b | Secondary Voltage Service Points c | Total ⁽¹⁾ | 69 kV and Above Service Points d | Primary Voltage Service Points e | Secondary Voltage Service Points f | | |
| Distribution Facilities Costs | | | | | | | | | | | |
| High Voltage ESS | HV Class | \$1,082,106 | \$1,082,106 | \$0 | \$0 | \$5,327,621 | \$5,327,621 | \$0 | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$142,119 | \$87,388 | \$46,462 | \$8,269 | \$600,767 | \$460,165 | \$108,466 | \$32,136 | \$154,928 | \$40,405 |
| High Voltage Dist. Lines | CP-ALL | \$66,911 | \$55,290 | \$9,865 | \$1,756 | \$1,376,380 | \$1,346,527 | \$23,030 | \$6,823 | \$32,895 | \$8,580 |
| Shared Distribution Substations | CP<69 KV | \$7,208 | \$0 | \$6,119 | \$1,089 | \$18,518 | \$0 | \$14,285 | \$4,233 | \$20,404 | \$5,322 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$2,123 | \$0 | \$0 | \$2,123 | \$6,648 | \$0 | \$0 | \$6,648 | \$0 | \$8,771 |
| Shared Distribution Lines | CP<69 KV | \$186,617 | \$0 | \$158,421 | \$28,196 | \$479,414 | \$0 | \$369,837 | \$109,577 | \$528,258 | \$137,773 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$1,575 | \$0 | \$1,575 | \$0 | \$12,186 | \$0 | \$12,186 | \$0 | \$13,761 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | \$4,970 | \$0 | \$0 | \$4,970 | \$15,559 | \$0 | \$0 | \$15,559 | \$0 | \$20,528 |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$1,493,629 | \$1,224,784 | \$222,442 | \$46,403 | \$7,837,092 | \$7,134,313 | \$527,804 | \$174,975 | \$750,246 | \$221,379 |
| Uncollectible Accounts (Distribution) | | \$5,389 | \$4,419 | \$803 | \$167 | \$28,288 | \$25,751 | \$1,905 | \$632 | \$2,708 | \$799 |
| Revenue-Related (Distribution) | | (\$37,383) | (\$30,654) | (\$5,567) | (\$1,162) | (\$195,396) | (\$177,874) | (\$13,159) | (\$4,363) | (\$18,726) | (\$5,525) |
| Total Distribution Facilities Costs, including Transformer Costs | | \$1,461,636 | \$1,198,549 | \$217,678 | \$45,409 | \$7,669,984 | \$6,982,190 | \$516,550 | \$171,244 | \$734,228 | \$216,653 |
| Transformer Costs | | | \$1,058,927 | \$1,541 | | | \$5,214,021 | \$11,926 | | \$13,467 | |
| Other Distribution Facilities Costs | | | \$139,622 | \$216,137 | | | \$1,768,168 | \$504,624 | | \$720,761 | |
| Allocation Factors⁽²⁾ | | | | | | | | | | | |
| CP 69kV & below | | 12,838 | 7,894 | 4,197 | 747 | 54,269 | 41,568 | 9,798 | 2,903 | | |
| CP-ALL | | 28,467 | 23,523 | 4,197 | 747 | 585,574 | 572,873 | 9,798 | 2,903 | | |
| CP<69 KV | | 4,944 | - | 4,197 | 747 | 12,701 | - | 9,798 | 2,903 | | |
| NCP-SH TR | | 1,593 | - | 583 | 1,010 | 7,673 | - | 4,511 | 3,162 | | |

Notes:

- (1) The distribution facilities costs are Sch. 2a, lines 230-239, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Small Load 0-100 kW Total ⁽¹⁾ | Small Load 0-100 kW Primary Voltage Service Points b | Small Load 0-100 kW Secondary Voltage Service Points c |
|---|-----------------|--|--|--|
| Distribution Facilities Costs | | | | |
| High Voltage ESS | HV Class | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$30,665,407 | \$23,413 | \$30,641,994 |
| High Voltage Dist. Lines | CP-ALL | \$6,511,050 | \$4,971 | \$6,506,079 |
| Shared Distribution Substations | CP<69 KV | \$4,038,721 | \$3,084 | \$4,035,637 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$6,290,901 | \$0 | \$6,290,901 |
| Shared Distribution Lines | CP<69 KV | \$104,560,346 | \$79,833 | \$104,480,513 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$22,421,235 | \$0 | \$22,421,235 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$3,015 | \$3,015 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$14,723,615</u> | <u>\$0</u> | <u>\$14,723,615</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$189,214,289 | \$114,316 | \$189,099,974 |
| Uncollectible Accounts (Distribution) | | \$627,399 | \$379 | \$627,020 |
| <u>Revenue-Related (Distribution)</u> | | <u>(\$4,696,042)</u> | <u>(\$2,837)</u> | <u>(\$4,693,205)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$185,145,646 | \$111,858 | \$185,033,788 |
| Transformer Costs | | | \$2,950 | |
| Other Distribution Facilities Costs | | | \$108,908 | |
| Allocation Factors⁽²⁾ | | | | |
| CP 69kV & below | | 2,770,093 | 2,115 | 2,767,978 |
| CP-ALL | | 2,770,093 | 2,115 | 2,767,978 |
| CP<69 KV | | 2,770,093 | 2,115 | 2,767,978 |
| NCP-SH TR | | 2,993,434 | 1,116 | 2,992,318 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Medium Load 100 - 400 kW Total ⁽¹⁾ | Medium Load 100 - 400 kW Primary Voltage Service Points b | Medium Load 100 - 400 kW Secondary Voltage Service Points c |
|---|-----------------|---|---|---|
| Distribution Facilities Costs | | | | |
| High Voltage ESS | HV Class | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$24,847,732 | \$242,968 | \$24,604,764 |
| High Voltage Dist. Lines | CP-ALL | \$5,275,809 | \$51,588 | \$5,224,221 |
| Shared Distribution Substations | CP<69 KV | \$3,272,516 | \$32,000 | \$3,240,516 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$5,333,516 | \$0 | \$5,333,516 |
| Shared Distribution Lines | CP<69 KV | \$84,723,725 | \$828,453 | \$83,895,272 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$3,650,796 | \$0 | \$3,650,796 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$48,001 | \$48,001 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$12,482,891</u> | <u>\$0</u> | <u>\$12,482,891</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$139,634,987 | \$1,203,010 | \$138,431,977 |
| Uncollectible Accounts (Distribution) | | \$463,922 | \$3,997 | \$459,925 |
| Revenue-Related (Distribution) | | <u>(\$3,199,382)</u> | <u>(\$27,564)</u> | <u>(\$3,171,818)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$136,899,527 | \$1,179,443 | \$135,720,084 |
| Transformer Costs | | | \$47,061 | |
| Other Distribution Facilities Costs | | | \$1,132,382 | |
| Allocation Factors⁽²⁾ | | | | |
| CP 69kV & below | | 2,244,566 | 21,948 | 2,222,618 |
| CP-ALL | | 2,244,566 | 21,948 | 2,222,618 |
| CP<69 KV | | 2,244,566 | 21,948 | 2,222,618 |
| NCP-SH TR | | 2,554,699 | 17,769 | 2,536,930 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Large Load 400 - 1,000 kW Total ⁽¹⁾ | Large Load 400 - 1,000 kW Primary Voltage Service Points b | Large Load 400 - 1,000 kW Secondary Voltage Service Points c |
|---|-----------------|--|--|--|
| Distribution Facilities Costs | | | | |
| High Voltage ESS | HV Class | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$22,433,571 | \$620,461 | \$21,813,110 |
| High Voltage Dist. Lines | CP-ALL | \$4,763,221 | \$131,740 | \$4,631,481 |
| Shared Distribution Substations | CP<69 KV | \$2,954,565 | \$81,716 | \$2,872,849 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$4,404,365 | \$0 | \$4,404,365 |
| Shared Distribution Lines | CP<69 KV | \$76,492,120 | \$2,115,596 | \$74,376,524 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$0 | \$0 | \$0 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$102,926 | \$102,926 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$10,308,250</u> | <u>\$0</u> | <u>\$10,308,250</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$121,459,018 | \$3,052,439 | \$118,406,579 |
| Uncollectible Accounts (Distribution) | | \$403,721 | \$10,146 | \$393,575 |
| Revenue-Related (Distribution) | | <u>(\$2,728,602)</u> | <u>(\$68,574)</u> | <u>(\$2,660,028)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$119,134,137 | \$2,994,011 | \$116,140,126 |
| Transformer Costs | | | \$100,956 | |
| Other Distribution Facilities Costs | | | \$2,893,055 | |
| Allocation Factors⁽²⁾ | | | | |
| CP 69kV & below | | 2,026,488 | 56,048 | 1,970,440 |
| CP-ALL | | 2,026,488 | 56,048 | 1,970,440 |
| CP<69 KV | | 2,026,488 | 56,048 | 1,970,440 |
| NCP-SH TR | | 2,133,073 | 38,101 | 2,094,972 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Very Large 1,000 - 10,000 kW Total ⁽¹⁾ | Very Large 1,000 - 10,000 kW Primary Voltage Service Points b | Very Large 1,000 - 10,000 kW Secondary Voltage Service Points c |
|---|-----------------|---|---|---|
| Distribution Facilities Costs | | | | |
| High Voltage ESS | HV Class | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$36,849,238 | \$8,070,930 | \$28,778,308 |
| High Voltage Dist. Lines | CP-ALL | \$7,824,036 | \$1,713,665 | \$6,110,371 |
| Shared Distribution Substations | CP<69 KV | \$4,853,149 | \$1,062,964 | \$3,790,185 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$5,802,088 | \$0 | \$5,802,088 |
| Shared Distribution Lines | CP<69 KV | \$125,645,459 | \$27,519,586 | \$98,125,873 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$0 | \$0 | \$0 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$1,357,196 | \$1,357,196 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$13,579,566</u> | <u>\$0</u> | <u>\$13,579,566</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$195,910,731 | \$39,724,341 | \$156,186,390 |
| Uncollectible Accounts (Distribution) | | \$708,808 | \$143,723 | \$565,085 |
| Revenue-Related (Distribution) | | <u>(\$4,361,190)</u> | <u>(\$884,308)</u> | <u>(\$3,476,882)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$192,258,349 | \$38,983,756 | \$153,274,593 |
| Transformer Costs | | | \$1,331,893 | |
| Other Distribution Facilities Costs | | | \$37,651,862 | |
| Allocation Factors⁽²⁾ | | | | |
| CP 69kV & below | | 3,328,696 | 729,070 | 2,599,626 |
| CP-ALL | | 3,328,696 | 729,070 | 2,599,626 |
| CP<69 KV | | 3,328,696 | 729,070 | 2,599,626 |
| NCP-SH TR | | 3,262,216 | 502,406 | 2,759,810 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Extra Large Over 10,000 kW Total ⁽¹⁾ | Extra Large Over 10,000 kW Primary Voltage Service Points b | Extra Large Over 10,000 kW Secondary Voltage Service Points c |
|---|-----------------|---|---|---|
| Distribution Facilities Costs | | | | |
| High Voltage ESS | HV Class | \$0 | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$7,221,250 | \$3,824,855 | \$3,396,395 |
| High Voltage Dist. Lines | CP-ALL | \$1,533,256 | \$812,115 | \$721,141 |
| Shared Distribution Substations | CP<69 KV | \$951,059 | \$503,744 | \$447,315 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$662,264 | \$0 | \$662,264 |
| Shared Distribution Lines | CP<69 KV | \$24,622,418 | \$13,041,672 | \$11,580,746 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$0 | \$0 | \$0 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$667,501 | \$667,501 | \$0 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$1,550,003</u> | <u>\$0</u> | <u>\$1,550,003</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$37,207,750 | \$18,849,887 | \$18,357,863 |
| Uncollectible Accounts (Distribution) | | \$134,628 | \$68,204 | \$66,424 |
| Revenue-Related (Distribution) | | <u>(\$826,093)</u> | <u>(\$418,509)</u> | <u>(\$407,584)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$36,516,285 | \$18,499,582 | \$18,016,703 |
| Transformer Costs | | | \$655,096 | |
| Other Distribution Facilities Costs | | | \$17,844,486 | |
| Allocation Factors⁽²⁾ | | | | |
| CP 69kV & below | | 652,316 | 345,510 | 306,806 |
| CP-ALL | | 652,316 | 345,510 | 306,806 |
| CP<69 KV | | 652,316 | 345,510 | 306,806 |
| NCP-SH TR | | 562,106 | 247,095 | 315,011 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.

COMMONWEALTH EDISON COMPANY

| Delivery Classes | Allocator | Up to 10,000 kW Primary Voltage Service Points | Total Primary Voltage Service Points |
|---|-----------------|--|--|
| Distribution Facilities Costs | | | |
| High Voltage ESS | HV Class | \$0 | \$0 |
| High Voltage Dist. Substations | CP 69kV & below | \$8,957,772 | \$12,782,627 |
| High Voltage Dist. Lines | CP-ALL | \$1,901,964 | \$2,714,079 |
| Shared Distribution Substations | CP<69 KV | \$1,179,764 | \$1,683,508 |
| Secondary Voltage Dist. Substations | NCP-SEC | \$0 | \$0 |
| Shared Distribution Lines | CP<69 KV | \$30,543,468 | \$43,585,140 |
| Secondary Voltage Dist. Lines | NCP-SEC LINE | \$0 | \$0 |
| Shared Primary/Secondary Transfm. | NCP-SH TR | \$0 | \$0 |
| Primary Voltage Transformers | NCP-PRI TR | \$1,511,137 | \$2,178,638 |
| Secondary Voltage Transformers | NCP-SEC | <u>\$0</u> | <u>\$0</u> |
| Total prior to the allocation of distribution related uncollectibles and revenue related credit | | \$44,094,105 | \$62,943,992 |
| Uncollectible Accounts (Distribution) | | \$158,245 | \$208,711 |
| Revenue-Related (Distribution) | | <u>(\$983,283)</u> | <u>(\$1,562,185)</u> |
| Total Distribution Facilities Costs, including Transformer Costs | | \$43,269,067 | \$61,590,518 |
| Transformer Costs | | \$1,482,860 | \$2,131,791 |
| Other Distribution Facilities Costs | | \$41,786,208 | \$59,458,727 |
| Allocation Factors⁽²⁾ | | | |
| CP 69kV & below | | 809,181 | 1,154,691 |
| CP-ALL | | 809,181 | 1,154,691 |
| CP<69 KV | | 809,181 | 1,154,691 |
| NCP-SH TR | | 559,392 | 806,487 |

Notes:

- (1) The distribution facilities costs are from Sch. 2a, lines 223-234, of Illustrative ECOSS #4.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4.