

**Illustrative ECOSS #4-TB (Indirect Uncoll.)**

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**STATE OF ILLINOIS  
ILLINOIS COMMERCE COMMISSION**

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**COMMONWEALTH EDISON COMPANY**

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

**Illustrative ECOSS #4-TB (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		48,931,000		48,931,000	DST-NETPLT	0	0	242,383	7,396,955	
114	Total - OTHER RATE BASE ITEMS		-2,276,404,441	0	-2,276,404,441		43,198,559	0	-11,254,901	-343,473,389	
115											
116	TOTAL RATE BASE		<u>9,023,968,046</u>	<u>-41,848,350</u>	<u>8,982,119,696</u>		<u>2,333,321,307</u>	<u>1,806,991</u>	<u>33,161,668</u>	<u>1,012,016,955</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		1,285,013	960,863	1,442,517	23,518,400	3,617,224	0	87,776	4,135,144
114 Total - OTHER RATE BASE ITEMS		-61,696,811	-44,617,112	-66,982,439	-1,130,222,037	-174,121,116	0	-4,080,681	-193,184,201
115									
116 TOTAL RATE BASE		<u>173,781,470</u>	<u>131,460,764</u>	<u>197,358,416</u>	<u>3,179,519,225</u>	<u>488,734,289</u>	<u>0</u>	<u>12,004,177</u>	<u>564,580,027</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	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	0
105	Customer Advances for Construction	252	0	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		3,025,001	314,844	219,657	1,868,171	677,458	90,068	4,455	45,072	0
114	Total - OTHER RATE BASE ITEMS		-140,464,176	-14,619,601	-10,199,670	-86,747,467	-31,457,372	-4,182,258	-206,856	-2,092,912	0
115											
116	TOTAL RATE BASE		<u>413,866,495</u>	<u>43,075,488</u>	<u>30,052,515</u>	<u>255,594,495</u>	<u>92,686,639</u>	<u>12,322,691</u>	<u>609,485</u>	<u>6,166,600</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	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	0
125	Load Dispatching	581	0	0	0	0	0	0	0	0	0
126	Station Expenses	582	0	0	0	0	0	0	0	0	0
127	Overhead Line Expenses	583	0	0	0	0	0	0	0	0	0
128	Underground Line Expenses	584	0	0	0	0	0	0	0	0	0
129	Street Light and Signal Systems	585	0	0	801,015	0	0	0	0	0	0
130	Meter Expenses	586	783,046	0	0	7,026,355	0	0	0	0	0
131	Customer Installation Expenses	587	0	16,672,628	0	947,646	0	0	0	0	0
132	Misc. Distribution Expenses	588	1,174,254	31,712	138,969	0	0	0	0	0	0
133	Rents	589	0	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	0
136	Maint of Structures	591	0	0	0	0	0	0	0	0	0
137	Maintenance of Station Equipment	592	0	0	0	0	0	0	0	0	0
138	Maintenance of Overhead Lines	593	0	0	0	0	0	0	0	0	0
139	Maintenance of Underground Lines	594	0	0	0	0	0	0	0	0	0
140	Maintenance of Line Transformers	595	0	0	0	0	0	0	0	0	0
141	Maintenance of Street Lights	596	0	0	3,761,637	0	0	0	0	0	0
142	Maintenance of Meters	597	0	0	0	247,852	0	0	0	0	0
143	Maintenance of Misc. Plant	598	700,520	18,918	82,904	0	0	0	0	0	0
144	Other Pro-Forma Adjustments to Dist. O&M		0	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	0
146											
147	Total - OPER. AND MAINT. EXPENSE		3,245,484	21,518,456	5,196,337	8,235,500	0	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		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)		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		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		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. Ltg.	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	PLANT RELATED EXPENSES									
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-TB (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	<b>EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS</b>									
2	NONE	EXT	0	0	0	0	0	0	0	
3	None%		0.00%	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%	3.56%	5.35%	
18	LOW VOLTAGE (LAND & EASEMENTS)		8,439,564	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	<b>EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS</b>									
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									
13			9,124,445,001	6,264,427,497	0	0	0	0	0	
14				68.66%	0.00%	0.00%	0.00%	0.00%	0.00%	
15	HIGH VOLTAGE (LAND & EASEMENTS) AMOUNT									
16			57,043,996	39,163,804	0	0	0	0	0	
17	LOW VOLTAGE (LAND & EASEMENTS) -- ALLOCATOR									
18			6,877,654,448	6,264,427,497	0	0	0	0	0	
19				91.08%	0.00%	0.00%	0.00%	0.00%	0.00%	
20	LOW VOLTAGE (LAND & EASEMENTS)		8,439,564	7,687,074	0	0	0	0	0	
21	TOTAL -- LOW + HIGH VOLTAGE	D-LAND&EAS	INT	46,850,878	0	0	0	0	0	
22	PERCENT TOTAL	D-LAND&EAS%	65,483,560	71.55%	0.00%	0.00%	0.00%	0.00%	0.00%	
23	DISTRIBUTION STRUCTURES & IMPROVEMENTS (ACCT. 361) -- DIRECT ASSIGNMENTS									
24	DIRECT ASSIGNMENTS									
25	TOTAL (from "Functions")	D-STRUCT	397,803,882	21,232,263	0	0	89,604	26,143,041	0	
26	PERCENT TOTAL	D-STRUCT%	397,803,882	5.34%	0.00%	0.00%	0.02%	6.57%	0.00%	
27	DISTRIBUTION STATION EQUIPMENT (ACCT. 362) -- DIRECT ASSIGNMENTS									
28	DIRECT ASSIGNMENTS									
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									
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									
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	<b>EXTERNAL ALLOCATORS AND DIRECT ASSIGNMENTS</b>									
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			0	0	0	0	0	0	
13				9,124,445,001	0.00%	0.00%	0.00%	0.00%	0.00%	
14	HIGH VOLTAGE (LAND & EASEMENTS) AMOUNT			57,043,996	0	0	0	0	0	
15										
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%	
18	LOW VOLTAGE (LAND & EASEMENTS)			8,439,564	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%	
21										
22	DISTRIBUTION STRUCTURES & IMPROVEMENTS (ACCT. 361) -- DIRECT ASSIGNMENTS									
23	DIRECT ASSIGNMENTS		EXT							
24	TOTAL (from "Functions")	D-STRUCT		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%	
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	0	0	
30	PERCENT TOTAL	D-STA EQ 362%		2,181,123,305	0.00%	0.00%	0.00%	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	0	0	0	0	0	
35	PERCENT TOTAL	D-POLES%		1,349,873,710	0.00%	0.00%	0.00%	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	0	
40	PERCENT TOTAL	D-OVERHEAD%		1,791,499,154	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
46	PERCENT TOTAL	D-CONDUIT%	732,067,328	0.00%	0.00%	0.00%	0.00%	8.90%	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
51	PERCENT TOTAL	D-COND&DEV%	3,927,830,315	0.00%	0.00%	0.00%	0.00%	2.51%	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	4,840	796,816	0	0
62	Station Equipment	362	3,292,729	0	0	89,957	2,270,411	0	370,114
63	Poles, Towers and Fixtures	364	301,312	0	0	0	0	25,967	0
64	Overhead Conductors and Devices	365	431,761	0	0	0	0	12,703	0
65	Underground Conduit	366	314,903	0	0	0	0	28,017	0
66	Underground Conductors and Devices	367	621,211	0	0	0	0	15,619	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	0	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	0	94,797	3,067,227	82,306	370,114
74	PERCENT TOTAL	CWIP%	6,224,605	0.00%	0.00%	1.52%	49.28%	1.32%	5.95%
75									
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
79	PERCENT TOTAL	D-METER SERV.%	247,852	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	0
83	PERCENT TOTAL	D-METERS%	389,601,676	0.00%	0.00%	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	0	0	0	0	0
87	PERCENT TOTAL	D-METERS-586%	7,809,401	0.00%	0.00%	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	0	0	0	0	0
91	PERCENT TOTAL	D-CUST.INSTL%	17,620,274	0.00%	0.00%	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	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							
44	TOTAL (from "Functions")	D-CONDUIT	732,067,328	0	0	0	0	0	0
45	PERCENT TOTAL	D-CONDUIT%	732,067,328	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
46	DIST. UG COND. & DEVICES (ACCT. 367) -- DIRECT ASSIGNMENTS								
47	DIRECT ASSIGNMENTS								
48		EXT							
49	TOTAL (from "Functions")	D-COND&DEV	3,927,830,315	0	0	0	0	0	0
50	PERCENT TOTAL	D-COND&DEV%	3,927,830,315	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
51	LINE TRANSFORMERS (ACCT. 368)--DIRECT ASSIGNMENTS								
52		EXT							
53	TOTAL (from "Functions")	D-TRANSF	1,084,582,166	0	0	0	0	0	0
54	PERCENT TOTAL	D-TRANSF%	1,084,582,166	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
55	SERVICES (ACCT. 369) -- DIRECT ASSIGNMENT								
56		EXT							
57	TOTAL (from "Functions")	D-SERVICES	1	0	0	0	0	0	0
58	PERCENT TOTAL	D-SERVICES%	1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
59	CONSTRUCTION WORK IN PROGRESS (Distribution Plant Only)								
60	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	DIRECT TO METER SERVICES ONLY (MAINT OF METERS, ACCT. 597)								
76		EXT							
77	TOTAL (from "Functions")	D-METER SERV.	247,852	0	247,852	0	0	0	0
78	PERCENT TOTAL	D-METER SERV.%	247,852	0.00%	100.00%	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	368,655,926	0	0	0	0
82	PERCENT TOTAL	D-METERS%	389,601,676	0.00%	94.62%	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	7,026,355	0	0	0	0
86	PERCENT TOTAL	D-METERS-586%	7,809,401	0.00%	89.97%	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	947,646	0	0	0	0
90	PERCENT TOTAL	D-CUST.INSTL%	17,620,274	0.00%	5.38%	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	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%	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%	

**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	-24,304	-7,091,086	0	0
127	PERCENT TOTAL	D-STRUCT-RESV%	-107,901,044	5.34%	0.00%	0.02%	6.57%	0.00%	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**

	<u>Functional Allocator</u>	<u>Total</u>	<u>Fixt. Inc. Ltg.</u>	<u>Metering Services</u>	<u>Billing --Comp. &amp; Data Mang.</u>	<u>Indirect Uncollectible Costs</u>	<u>Bill Issue &amp; Processing</u>	<u>Cust. Serv. &amp; Informat.</u>	<u>Revenue Related</u>
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**

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

**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**

	<u>Functional Allocator</u>	<u>Total</u>	<u>Fixt. Inc. Ltg.</u>	<u>Metering Services</u>	<u>Billing --Comp. &amp; Data Mang.</u>	<u>Indirect Uncollectible Costs</u>	<u>Bill Issue &amp; Processing</u>	<u>Cust. Serv. &amp; Informat.</u>	<u>Revenue Related</u>		
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		
142	PERCENT TOTAL	D-OH.COND.-RESV%	-690,087,139	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		
147	PERCENT TOTAL	D-UG COND-RESV%	-149,461,860	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		
152	PERCENT TOTAL	D-UG DVCS-RESV%	-1,532,520,192	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		
161	PERCENT TOTAL	RENT-REVENUE%	40,126,000	0.00%	18.74%	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%	0.00%
165	DISTRIBUTION STATION PLANT (361 + 362)										
166		D-STA.EQ.ALL	INT	0	0	0	0	0	0	0	
167		D-STA.EQ.ALL%		2,578,927,187	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
168	DISTRIBUTION OVERHEAD PLANT (364 + 365)										
169		D-OVER-ALL	INT	0	0	0	0	0	0	0	
170		D-OVER-ALL%		3,141,372,864	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
171	TOTAL DISTRIBUTION PLANT (EXCLUDING FUNCTIONALIZED/ALLOCATED GENERAL PL										
172		DISTPLT	INT	121,942,546	0	0	0	0	0	0	
173		DISTPLT%		12,710,414,068	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	
174	TOTAL GENERAL PLANT -- USED TO FUNCTIONALIZE ACCOUNT 935 MAINTENANCE OF										
175		GENPT	INT	16,567,261	110,180,463	128,807,497	17,124,959	847,007	8,569,782	0	
176		GENPT%		1,339,352,341	1.24%	8.23%	9.62%	1.28%	0.06%	0.64%	0.00%
177	TOTAL PLANT IN SERVICE -- EXCEPT SUPPLY ADMINISTRATION -- USED TO ALLOCATE										
178		TOTAL PLANT	INT	146,256,148	641,417,131	263,156,292	34,986,634	1,730,451	17,508,235	0	
179		TOTAL PLANT%		18,451,219,521	0.79%	3.48%	1.43%	0.19%	0.01%	0.09%	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.
186									
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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	0
230		L-CUST. EX. MET%	66,888,799	0.00%	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	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	0
256	D&C Direct to Revenues	C-REVENUE	33,479,000	0	0	0	0	0	0	0
257	Total	FORFEIT	33,479,000	0	0	0	0	0	0	0
258	Percent	FORFEIT%	33,479,000	0.00%	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	0
262	D&C Direct to Revenues	C-REVENUE	8,381,000	0	0	0	0	0	0	0
263	Total	MISC REVS	8,446,000	65,000	0	0	0	0	0	0
264	Percent	MISC REVS%	8,446,000	0.77%	0.00%	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	0
268	D&C Direct to Revenues	C-REVENUE	1,935,000	0	0	0	0	0	0	0
269	Total	ACCT 456	447,348,000	445,413,000	0	0	0	0	0	0
270	Percent	ACCT 456%	447,348,000	99.57%	0.00%	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)								
230	L-CUST. EX. MET	INT	0		55,460,706	7,373,502	364,696	3,689,895	0
231	L-CUST. EX. MET%	66,888,799	0.00%	0.00%	82.91%	11.02%	0.55%	5.52%	0.00%
232	PLANT IN SERVICE -- DST PORTION ONLY								
233	(Inputs from "Functions")								
234	DISTPLT-TOTAL	INT	121,942,546	345,875,245	0	0	0	0	0
235	DISTPLT-TOTAL%	13,056,289,313	0.93%	2.65%	0.00%	0.00%	0.00%	0.00%	0.00%
236	NET PLANT IN SERVICE -- DST PORTION ONLY								
237	(Inputs from "Functions")								
238	DST-NETPLT	INT	40,252,185	342,341,962	124,144,012	16,504,949	816,341	8,259,512	0
239	DST-NETPLT%	8,966,594,399	0.45%	3.82%	1.38%	0.18%	0.01%	0.09%	0.00%
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	14,547	194,076	286,557	38,098	1,884	19,065
243	Total	REGCOM	1,167,000	14,547	194,076	286,557	38,098	1,884	19,065
244	Percent	REGCOM%	1,167,000	1.25%	16.63%	24.55%	3.26%	0.16%	1.63%
245	REAL PROPERTY TAXES								
246	Transmission and Other		4,173,768						
247	Distribution & Customer		15,149,232						
248		DISTPLT-TOTAL	15,149,232	141,490	401,320	0	0	0	0
249		19,323,000							
250	Total	RE TAXES	INT	141,490	401,320	0	0	0	0
251	Percent	RE TAXES%	19,323,000	0.73%	2.08%	0.00%	0.00%	0.00%	0.00%
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	33,479,000
255	Total	FORFEIT	33,479,000	0	0	0	0	0	33,479,000
256	Percent	FORFEIT%	33,479,000	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
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	8,381,000
260	Total	MISC REVS	8,446,000	0	0	0	0	0	8,381,000
261	Percent	MISC REVS%	8,446,000	0.00%	0.00%	0.00%	0.00%	0.00%	99.23%
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	1,935,000
265	Total	ACCT 456	447,348,000	0	0	0	0	0	1,935,000
266	Percent	ACCT 456%	447,348,000	0.00%	0.00%	0.00%	0.00%	0.00%	0.43%
267	OPERATING EXPENSES (ALLOCATOR FOR MISC TOI)								
268	Distribution & Customer	BALANCE	664,048						
269		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
270	Total	OPER. EXP	814,118,709	7,707	83,168	140,540	16,565	16,635	12,890
271	Percent		664,048	1.16%	12.52%	21.16%	2.49%	2.51%	1.94%
272									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
284			50,766,327	0.00%	0.00%	0.23%	6.91%	3.22%	0.92%
285			5,671,131	0	0	13,085	391,963	182,520	52,054
286	580 Oper super & engineering	D-OPERATE-L	5,673,184	0	0	13,085	391,963	182,520	52,054
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	28,849	865,980	0	114,628
289	583 Overhead Line Expenses	D-OVER-ALL	3,103,831	0	0	0	0	167,022	0
290	584 Underground Line Expenses	D-CONDUIT	1,585,757	0	0	0	0	141,083	0
291	585 Street Light and Signal Systems	D-FIXT	448,413	0	0	0	0	0	0
292	586 Meter Expenses	D-METERS-586-L	6,144,842	0	0	0	0	0	0
293	587 Customer Installation Expenses	D-CUST.INSTL	11,609,539	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
295	589 Rents	NONE	-	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
297	Maintenance								
298	590 Maint Supervision & Engineering	D-MAINT	5,028,762	0	0	22,127	681,956	241,827	87,397
299	591 Maint of Structures	D-STRUCT	4,687	0	0	25	4,103	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
301	593 Maintenance of Overhead Lines	D-OVER-ALL	44,215,961	0	0	0	0	2,379,326	0
302	594 Maintenance of Underground Lines	D-CONDUIT	19,129,955	0	0	0	0	1,701,969	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	0	0	0	0	0	0
305	597 Maintenance of Meters	D-METER SERV.	223,530	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
307	Total Distribution Maintenance Labor		94,378,290	0	0	521,889	15,686,821	4,342,583	2,073,032
308	Total Distribution Labor		127,853,906	0	0	581,918	17,487,922	4,930,842	2,311,698
309									
310	Customer Accounts								
311	901 Supervision	C-METERS-901	685,302	0	0	0	0	0	0
312	902 Meter Reading	C-METER READ-L	23,946,918	0	0	0	0	0	0
313	903 Customer Records & Collections	DIRECT ASSIG.	69,687,185	0	0	0	0	0	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	0	0	0	0	0
317	907-910 Customer Service & Informational	C-INFO.SUPER	3,689,895	0	0	0	0	0	0
318	911-916 Sales Expenses	NONE	-	0	0	0	0	0	0
319	Subtotal		3,689,895	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
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	364,696	3,689,895
322									0

**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 &amp; 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>
323	<b>INTANGIBLE PLANT</b>								
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	DA to Supply Administration		0.009048		0.90%				
334	Trans	TRANS&NON	0.200719	20.07%	0.00%	0.00%	0.00%	0.00%	0.00%
335	Dist	L-TOTAL DIST.	0.066748	0.00%	0.00%	0.03%	0.91%	0.26%	0.12%
336	Metering Services	DA to METER SERV.	0.375723	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
337	Cust. Serv.	L-CUST. EX. MET	0.347762	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
338	Total	INTANG-OTHR	1.000000	20.07%	0.90%	0.03%	0.91%	0.26%	0.12%
339	Percent		1.000000	20.07%	0.90%	0.03%	0.91%	0.26%	0.12%
340									
341									
342	ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT	Shares							
343	DA to Supply Administration		0.007179		0.72%				
344	Trans	TRANS&NON	0.119788	11.98%	0.00%	0.00%	0.00%	0.00%	0.00%
345	Dist	L-TOTAL DIST.	0.070715	0.00%	0.00%	0.03%	0.97%	0.27%	0.13%
346	Metering Services	DA to METER SERV.	0.409225	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
347	Cust. Serv.	L-CUST. EX. MET	0.393093	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
348	Total	INTANG-DR	1.000000	11.98%	0.72%	0.03%	0.97%	0.27%	0.13%
349	Percent		1.000000	11.98%	0.72%	0.03%	0.97%	0.27%	0.13%
350									
351									
352	<b>GENERAL PLANT</b>								
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	<b>INTANGIBLE PLANT</b>									
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	<b>INTANGIBLE PLANT (ACCT. 303) -- COMPUTER SOFTWARE</b>									
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	<b>ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT</b>									
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	<b>GENERAL PLANT</b>									
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	<b>INTANGIBLE PLANT</b>								
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	<b>INTANGIBLE PLANT (ACCT. 303) -- COMPUTER SOFTWARE</b>								
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	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	<b>ACCUMULATED AMORTIZATION -- INTANGIBLE PLANT</b>								
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	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	<b>GENERAL PLANT</b>								
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**

	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.	
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 &amp; 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)								
410	Trans	Shares							
411	Dist	0.107800	10.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
412	Cust. Serv.	0.892200	0.00%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
413	Total	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
414	Percent	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
415									
416	LABORATORY EQUIPMENT (ACCT. 395)								
417	Trans	Shares							
418	Dist	0.107800	10.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
419	Cust. Serv.	0.892200	0.00%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
420	Total	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
421	Percent	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
422									
423	POWER OPERATED EQUIPMENT (ACCT. 396)								
424	Trans	Shares							
425	Dist	0.107800	10.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
426	Cust. Serv.	0.892200	0.00%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
427	Total	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
428	Percent	1.000000	10.78%	0.00%	0.41%	12.20%	3.44%	1.61%	2.42%
429									
430	COMMUNICATION EQUIPMENT (ACCT. 397)								
431	Trans	Shares							
432	Dist	0.462800	46.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
433	Cust. Serv.	0.537200	0.00%	0.00%	0.24%	7.35%	2.07%	0.97%	1.46%
434	Total	1.000000	46.28%	0.00%	0.24%	7.35%	2.07%	0.97%	1.46%
435	Percent	1.000000	46.28%	0.00%	0.24%	7.35%	2.07%	0.97%	1.46%
436									
437	MISCELLANEOUS EQUIPMENT (ACCT. 398)								
438	Trans	Shares							
439	Dist	0.107800	10.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
440	Cust. Serv.	0.505000	0.00%	0.00%	0.23%	6.91%	1.95%	0.91%	1.37%
441	Total	1.000000	10.78%	0.00%	0.23%	6.91%	1.95%	0.91%	1.37%
442	Percent	1.000000	10.78%	0.00%	0.23%	6.91%	1.95%	0.91%	1.37%

**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
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 Allocator</u>	<u>Total</u>	<u>Fixt. Inc. Ltg.</u>	<u>Metering Services</u>	<u>Billing --Comp. &amp; Data Mang.</u>	<u>Indirect Uncollectible Costs</u>	<u>Bill Issue &amp; Processing</u>	<u>Cust. Serv. &amp; Informat.</u>	<u>Revenue 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-TB (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	5,023,741	523,105	78,608	79,305	72,601	251,356	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	51,619,000	23,678,028	807,697	3,589,682	1,937,205	17,946,601	3,003,940
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	383,021,225	123,073,659	6,857,556	20,094,137	14,389,348	104,362,945	52,339,152
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	24,179,146	2,517,693	378,338	381,692	349,428	1,209,773	173,585
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	17,424,105	7,992,570	272,640	1,211,705	642,334	4,708,433	504,924
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	176,042,218	40,218,515	3,365,571	7,389,446	4,034,470	50,364,208	32,329,970

**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				380,053	1,871,146	-	-	-	-
3	High Voltage Dist. Substations	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	2,085,931	3,426,337	671,451	29,302	602,751	625	2,152	8,561	102,426
5	Shared Distribution Substations	857,146	1,407,943	275,911	2,091	5,372	257	884	3,518	42,089
6	Secondary Voltage Dist. Substations	1,277,747	1,683,239	192,129	616	1,929	26,088	89,812	5,073	-
7	Shared Distribution Lines	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	-	-	-	-	-	115,219	396,665	22,405	-
9	Shared Primary/Secondary Transfm.	-	-	-	-	-	-	-	-	-
10	Primary Voltage Transformers	23,030	303,676	149,355	352	2,727	-	-	-	-
11	Secondary Voltage Transformers	2,714,095	3,575,411	408,106	1,308	4,096	55,414	190,773	10,775	-
12	Services	13,218	16,061	2,735	3,260	2,297	45,561	37,998	2,057	111
13	Customer Install. Other	90,029	40,383	1,066	957	674	34,620	81,353	19,572	43
14	Fixt.-Incl. Ltg.	-	-	-	-	-	10,370,689	-	-	-
15	Metering Services	756,768	338,682	41,041	11,622	8,188	0	303,957	26,943	3,621
16	Billing -- Computation & Data Mang.	2,291,597	10,317,748	490,617	158,894	107,165	78,013	161,244	41,319	79,403
17	Indirect Uncollectible Costs	769,007	123,960	15,943	814	6,231	7,880	1,922	438	2,358
18	Bill Issue & Processing	22,137	9,929	262	235	166	8,512	20,003	4,812	11
19	Customer Information	66,142	29,668	783	702	495	25,435	59,768	14,378	31
20	Revenue-Related	-	-	-	-	-	-	-	-	-
21										
22	Total O & M Expenses	44,492,284	76,341,702	13,041,062	697,544	2,957,875	10,778,354	1,381,124	297,443	1,876,298
23										
24	DEPRECIATION EXPENSE									
25	High Voltage ESS	-	-	-	301,299	1,483,409	-	-	-	-
26	High Voltage Dist. Substations	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	837,302	1,375,347	269,523	11,762	241,947	251	864	3,436	41,114
28	Shared Distribution Substations	685,012	1,125,196	220,502	1,671	4,293	205	707	2,811	33,636
29	Secondary Voltage Dist. Substations	1,021,146	1,345,206	153,545	492	1,541	20,849	71,776	4,054	-
30	Shared Distribution Lines	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	-	-	-	-	-	81,088	279,162	15,768	-
32	Shared Primary/Secondary Transfm.	-	-	-	-	-	-	-	-	-
33	Primary Voltage Transformers	42,379	558,814	274,838	648	5,017	-	-	-	-
34	Secondary Voltage Transformers	4,095,366	5,395,028	615,801	1,974	6,181	83,615	287,862	16,259	-
35	Services	63,618	77,302	13,164	15,690	11,054	219,284	182,884	9,898	536
36	Customer Install. Other	9,865	4,425	117	105	74	3,793	8,914	2,145	5
37	Fixt.-Incl. Ltg.	-	-	-	-	-	6,220,259	-	-	-
38	Metering Services	142,024	63,748	10,296	7,385	5,203	0	48,849	6,273	2,005
39	Billing -- Computation & Data Mang.	219,368	987,688	46,965	15,210	10,259	7,468	15,435	3,955	7,601
40	Indirect Uncollectible Costs	83,035	13,385	1,721	88	673	851	208	47	255
41	Bill Issue & Processing	118	53	1	1	1	45	106	26	0
42	Customer Information	4,593	2,060	54	49	34	1,766	4,150	998	2
43	Revenue-Related	-	-	-	-	-	-	-	-	-
44										
45	Total Depreciation Expense & Reg. Debits	27,664,804	44,557,323	8,192,811	425,873	2,001,027	6,645,604	922,030	149,645	1,089,853

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	1,117,223	116,333	17,481	17,636	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	2,235,429	1,025,408	34,978	155,456	82,408	604,069
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	18,566,075	5,173,815	339,113	874,665	568,847	5,149,836
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	1,980	31,528
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	30,320,110	3,157,131	474,427	478,633	438,176	1,517,028
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	71,278,535	32,696,006	1,115,315	4,956,843	2,661,948	23,259,103
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	577,629,517	168,465,989	10,562,240	28,358,249	18,992,665	159,876,989
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	HV Class	-	-	25,736	126,708	-	-	-
49	High Voltage Dist. Substations	CP 69kV & below	438,963	721,037	141,300	2,781	11,755	131	453
50	High Voltage Dist. Lines	CP-ALL	100,227	164,632	32,263	1,408	28,962	30	103
51	Shared Distribution Substations	CP<69 KV	58,223	95,637	18,742	142	365	17	60
52	Secondary Voltage Dist. Substations	NCP-SEC	86,793	114,337	13,051	42	131	1,772	6,101
53	Shared Distribution Lines	CP<69 KV	1,524,563	2,504,237	490,749	3,719	9,555	457	1,573
54	Secondary Voltage Dist. Lines	NCP-SEC LINE	-	-	-	-	-	7,135	24,564
55	Shared Primary/Secondary Transfm.	NCP-SH TR	-	-	-	-	-	-	-
56	Primary Voltage Transformers	NCP-PRI TR	2,195	28,947	14,237	34	260	-	-
57	Secondary Voltage Transformers	NCP-SEC	223,833	294,866	33,657	108	338	4,570	15,733
58	Services	WEIGHTED SERVICES	2,940	3,572	608	725	511	10,132	8,450
59	Customer Install. Other	CUST-INSTALL	3,604	1,617	43	38	27	1,386	3,257
60	Fixt.-Incl. Ltg.	DIRECT-FXT	-	-	-	-	-	530,075	-
61	Metering Services	METER STUDY	18,221	8,179	1,321	947	668	0	6,267
62	Billing -- Computation & Data Mang.	BILLING-ACCT	70,210	316,116	15,032	4,868	3,283	2,390	4,940
63	Indirect Uncollectible Costs	UNCOLLECT	26,496	4,271	549	28	215	271	66
64	Bill Issue & Processing	NUMBER OF BILLS	55	25	1	1	0	21	49
65	Customer Information	CUST-INFO	1,485	666	18	16	11	571	1,342
66	Revenue-Related	REVENUE-RELATED	-	-	-	-	-	-	-
67									
68	Total Taxes Other than Income (Ex.Illinois Electric Dist. Tax)		2,557,807	4,258,139	761,568	40,593	182,789	558,960	72,959
69									
70	TOTAL OPERATING EXPENSES								
71	High Voltage ESS		0	0	0	707,088	3,481,264	0	0
72	High Voltage Dist. Substations		12,023,090	19,749,049	3,870,170	76,167	321,976	3,601	12,406
73	High Voltage Dist. Lines		3,023,461	4,966,317	973,236	42,472	873,659	906	3,120
74	Shared Distribution Substations		1,600,381	2,628,776	515,154	3,904	10,030	479	1,651
75	Secondary Voltage Dist. Substations		2,385,686	3,142,782	358,724	1,150	3,601	48,709	167,689
76	Shared Distribution Lines		43,926,851	72,153,960	14,139,826	107,168	275,311	13,158	45,325
77	Secondary Voltage Dist. Lines		0	0	0	0	0	203,442	700,391
78	Shared Primary/Secondary Transfm.		0	0	0	0	0	0	0
79	Primary Voltage Transformers		67,604	891,437	438,430	1,034	8,004	0	0
80	Secondary Voltage Transformers		7,033,295	9,265,306	1,057,563	3,391	10,616	143,599	494,368
81	Services		79,775	96,935	16,507	19,675	13,862	274,977	229,332
82	Customer Install. Other		103,499	46,424	1,225	1,100	775	39,799	93,524
83	Fixt.-Incl. Ltg.		0	0	0	0	0	17,121,023	0
84	Metering Services		917,013	410,609	52,658	19,954	14,058	0	359,073
85	Billing -- Computation & Data Mang.		2,581,175	11,621,553	552,614	178,973	120,707	87,871	181,619
86	Indirect Uncollectible Costs		878,537	141,616	18,214	930	7,119	9,002	2,196
87	Bill Issue & Processing		22,309	10,007	264	237	167	8,579	20,159
88	Customer Information		72,220	32,394	855	767	541	27,772	65,260
89	Revenue-Related		-	-	-	-	-	-	-
90	Total Operating Expenses		74,714,895	125,157,164	21,995,441	1,164,010	5,141,690	17,982,917	2,376,113
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	33,161,668	-	-	-	-	-	-
94 High Voltage Dist. Substations	CP 69kV & below	1,012,016,955	377,952,029	75,309,360	5,885,340	9,944,483	6,790,946	132,604,586
95 High Voltage Dist. Lines	CP-ALL	173,781,470	63,264,438	12,605,844	985,132	1,664,582	1,136,719	22,196,347
96 Shared Distribution Substations	CP<69 KV	131,460,764	49,211,015	9,805,610	766,297	1,294,815	884,211	17,265,700
97 Secondary Voltage Dist. Substations	NCP-SEC	197,358,416	73,937,152	15,474,032	2,581,025	5,926,564	1,460,401	26,893,867
98 Shared Distribution Lines	CP<69 KV	3,179,519,225	1,190,221,054	237,159,162	18,533,715	31,316,497	21,385,589	417,589,424
99 Secondary Voltage Dist. Lines	NCP-SEC LINE	488,734,289	289,548,127	50,798,497	8,410,961	19,455,848	5,473,269	92,878,917
100 Shared Primary/Secondary Transfm.	NCP-SH TR	0	-	-	-	-	-	-
101 Primary Voltage Transformers	NCP-PRI TR	12,004,177	-	-	-	-	-	16,507
102 Secondary Voltage Transformers	NCP-SEC	564,580,027	211,510,815	44,266,313	7,383,495	16,954,027	4,177,746	76,934,850
103 Services	WEIGHTED SERVICES	413,866,495	335,994,021	34,985,924	5,257,393	5,304,004	4,855,667	16,811,032
104 Customer Install. Other	CUST-INSTALL	43,075,488	22,906,913	10,507,575	358,431	1,592,990	2,029,866	5,058,728
105 Fixt.-Incl. Ltg.	DIRECT-FXT	30,052,515	-	-	-	-	-	-
106 Metering Services	METER STUDY	255,594,495	134,781,153	61,825,140	2,108,959	9,372,935	4,968,664	36,421,269
107 Billing -- Computation & Data Mang.	BILLING-ACCT	92,686,639	48,884,806	22,692,918	794,746	3,379,144	2,582,620	6,283,404
108 Indirect Uncollectible Costs	UNCOLLECT	12,322,691	7,657,102	2,006,489	160,174	383,164	84,961	921,427
109 Bill Issue & Processing	NUMBER OF BILLS	609,485	356,792	163,663	5,583	24,812	15,438	38,473
110 Customer Information	CUST-INFO	6,166,600	2,934,114	618,331	107,136	219,545	602,272	1,500,952
111 Revenue-Related	REVENUE-RELATED	-	-	-	-	-	-	-
112								
113 Total Rate Base		6,646,991,399	2,809,159,530	578,218,858	53,338,386	106,833,412	56,448,369	853,415,482
114								
115 RETURN AND INCOME TAXES								
116								
117 Target Rate of Return & Income Taxes Gross Up (%)		11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%
118								
119 Total Return & Income Taxes		736,591,057	311,299,002	64,075,732	5,910,731	11,838,820	6,255,366	94,571,841
120								
121 RETURN & INCOME TAXES BY FUNCTION								
122 High Voltage ESS		3,674,834	0	0	0	0	0	0
123 High Voltage Dist. Substations		112,147,375	41,883,022	8,345,460	652,188	1,102,005	752,543	14,694,671
124 High Voltage Dist. Lines		19,257,717	7,010,693	1,396,626	109,168	184,462	125,966	2,459,704
125 Shared Distribution Substations		14,567,918	5,453,353	1,086,616	84,918	143,486	97,984	1,913,311
126 Secondary Voltage Dist. Substations		21,870,413	8,193,398	1,714,766	286,018	656,756	161,835	2,980,263
127 Shared Distribution Lines		352,340,674	131,895,189	26,280,960	2,053,827	3,470,360	2,369,859	46,275,468
128 Secondary Voltage Dist. Lines		54,159,436	32,086,481	5,629,271	932,067	2,156,014	606,524	10,292,443
129 Shared Primary/Secondary Transfm.		0	0	0	0	0	0	0
130 Primary Voltage Transformers		1,330,251	0	0	0	0	0	1,829
131 Secondary Voltage Transformers		62,564,335	23,438,721	4,905,403	818,207	1,878,772	462,960	8,525,590
132 Services		45,862,909	37,233,415	3,876,990	582,602	587,767	538,084	1,862,926
133 Customer Install. Other		4,773,441	2,538,446	1,164,404	39,720	176,528	224,941	560,587
134 Fixt.-Incl. Ltg.		3,330,291	0	0	0	0	0	0
135 Metering Services		28,323,885	14,935,869	6,851,197	233,706	1,038,668	550,606	4,036,049
136 Billing -- Computation & Data Mang.		10,271,136	5,417,204	2,514,732	88,070	374,462	286,195	696,300
137 Indirect Uncollectible Costs		1,365,548	848,527	222,350	17,750	42,461	9,415	102,109
138 Bill Issue & Processing		67,540	39,538	18,136	619	2,750	1,711	4,263
139 Customer Information		683,356	325,146	68,521	11,872	24,329	66,741	166,329
140 Revenue-Related		0	0	0	0	0	0	0
141								
142 Total Return & Income Taxes		736,591,057	311,299,002	64,075,732	5,910,731	11,838,820	6,255,366	94,571,841

**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				5,598,436	27,563,233	-	-	-	-
94	High Voltage Dist. Substations	97,008,152	159,344,959	31,226,422	614,556	2,597,862	29,057	100,096	398,135	4,763,408
95	High Voltage Dist. Lines	16,237,950	26,672,351	5,226,912	228,102	4,692,118	4,864	16,755	66,643	797,335
96	Shared Distribution Substations	12,630,888	20,747,414	4,065,817	30,815	79,164	3,783	13,033	51,839	620,217
97	Secondary Voltage Dist. Substations	18,828,847	24,804,169	2,831,204	9,078	28,419	384,428	1,323,474	74,750	-
98	Shared Distribution Lines	305,491,533	501,798,403	98,336,143	745,304	1,914,666	91,505	315,217	1,253,781	15,000,605
99	Secondary Voltage Dist. Lines	-	-	-	-	-	1,519,336	5,230,638	295,444	-
100	Shared Primary/Secondary Transfm.	-	-	-	-	-	-	-	-	-
101	Primary Voltage Transformers	563,556	7,431,138	3,654,807	8,623	66,723	-	-	-	-
102	Secondary Voltage Transformers	53,863,378	70,956,886	8,099,181	25,968	81,298	1,099,727	3,786,042	213,837	-
103	Services	884,031	1,074,188	182,925	218,030	153,612	3,047,177	2,541,356	137,544	7,445
104	Customer Install. Other	86,986	39,018	1,030	924	651	33,450	78,603	18,910	42
105	Fixt.-Incl. Ltg.	-	-	-	-	-	30,052,515	-	-	-
106	Metering Services	1,098,602	493,115	79,644	57,124	40,246	0	377,863	48,522	15,510
107	Billing -- Computation & Data Mang.	1,232,726	5,550,257	263,919	85,474	57,648	41,966	86,738	22,227	42,713
108	Indirect Uncollectible Costs	466,610	75,215	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	25,809	11,577	305	274	193	9,925	23,322	5,610	12
111	Revenue-Related	-	-	-	-	-	-	-	-	-
112										
113	Total Rate Base	508,419,729	818,998,987	153,977,991	7,623,210	37,279,618	36,322,768	13,894,901	2,587,652	21,248,718
114										
115	RETURN AND INCOME TAXES									
116										
117	Target Rate of Return & Income Taxes Gross Up (%)	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%	11.08%
118										
119	Total Return & Income Taxes	56,340,892	90,757,953	17,063,180	844,771	4,131,167	4,025,133	1,539,773	286,753	2,354,692
120										
121	RETURN & INCOME TAXES BY FUNCTION									
122	High Voltage ESS	0	0	0	620,395	3,054,439	0	0	0	0
123	High Voltage Dist. Substations	10,750,027	17,657,924	3,460,378	68,102	287,884	3,220	11,092	44,120	527,860
124	High Voltage Dist. Lines	1,799,420	2,955,715	579,224	25,277	519,960	539	1,857	7,385	88,357
125	Shared Distribution Substations	1,399,701	2,299,139	450,556	3,415	8,773	419	1,444	5,745	68,730
126	Secondary Voltage Dist. Substations	2,086,532	2,748,692	313,742	1,006	3,149	42,601	146,662	8,283	0
127	Shared Distribution Lines	33,853,260	55,607,145	10,897,189	82,591	212,175	10,140	34,931	138,939	1,662,303
128	Secondary Voltage Dist. Lines	0	0	0	0	0	168,366	579,637	32,740	0
129	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0	0
130	Primary Voltage Transformers	62,451	823,487	405,010	956	7,394	0	0	0	0
131	Secondary Voltage Transformers	5,968,908	7,863,138	897,516	2,878	9,009	121,867	419,553	23,696	0
132	Services	97,965	119,037	20,271	24,161	17,023	337,675	281,622	15,242	825
133	Customer Install. Other	9,639	4,324	114	102	72	3,707	8,710	2,096	5
134	Fixt.-Incl. Ltg.	0	0	0	0	0	3,330,291	0	0	0
135	Metering Services	121,742	54,645	8,826	6,330	4,460	0	41,873	5,377	1,719
136	Billing -- Computation & Data Mang.	136,605	615,056	29,246	9,472	6,388	4,650	9,612	2,463	4,733
137	Indirect Uncollectible Costs	51,708	8,335	1,072	55	419	530	129	29	159
138	Bill Issue & Processing	73	33	1	1	1	28	66	16	0
139	Customer Information	2,860	1,283	34	30	21	1,100	2,584	622	1
140	Revenue-Related	0	0	0	0	0	0	0	0	0
141										
142	Total Return & Income Taxes	56,340,892	90,757,953	17,063,180	844,771	4,131,167	4,025,133	1,539,773	286,753	2,354,692

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	7,863,186	0	0	0	0	0	0	
146	High Voltage Dist. Substations	237,575,707	88,726,004	17,679,224	1,381,611	2,334,514	1,594,206	31,129,546	
147	High Voltage Dist. Lines	51,615,337	18,790,353	3,744,098	292,597	494,402	337,620	6,592,601	
148	Shared Distribution Substations	31,224,495	11,688,576	2,329,024	182,011	307,544	210,017	4,100,940	
149	Secondary Voltage Dist. Substations	46,876,472	17,561,515	3,675,384	613,044	1,407,675	346,874	6,387,818	
150	Shared Distribution Lines	809,526,069	303,037,945	60,382,250	4,718,803	7,973,382	5,444,909	106,320,956	
151	Secondary Voltage Dist. Lines	119,601,765	70,857,453	12,431,274	2,058,308	4,761,184	1,339,404	22,729,083	
152	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	
153	Primary Voltage Transformers	2,770,269	0	0	0	0	0	3,809	
154	Secondary Voltage Transformers	136,285,254	51,057,076	10,685,546	1,782,319	4,092,571	1,008,476	18,571,478	
155	Services	83,210,232	67,553,525	7,034,121	1,057,029	1,066,400	976,260	3,379,954	
156	Customer Install. Other	56,025,918	29,793,762	13,666,625	466,191	2,071,914	2,640,135	6,579,610	
157	Fixt.-Incl. Ltg.	20,451,314	0	0	0	0	0	0	
158	Metering Services	169,678,546	86,214,403	39,547,202	1,349,021	5,995,512	3,212,554	27,295,152	
159	Billing -- Computation & Data Mang.	204,345,508	107,775,949	50,030,899	1,752,170	7,449,973	5,693,881	13,852,972	
160	Indirect Uncollectible Costs	24,566,814	15,265,383	4,000,185	319,327	763,885	169,380	1,836,979	
161	Bill Issue & Processing	20,620,468	12,071,225	5,537,163	188,882	839,456	522,303	1,301,656	
162	Customer Information	17,938,663	8,535,350	1,798,727	311,659	638,657	1,752,013	4,366,275	
163	Revenue-Related	0	0	0	0	0	0	0	
164									
165	Subtotal Cost of Service	2,040,176,016	888,928,519	232,541,722	16,472,971	40,197,069	25,248,031	254,448,830	
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	
170	High Voltage Dist. Lines	CP-ALL	958,004	348,758	69,492	5,431	9,176	6,266	
171	Shared Distribution Substations	CP-<69 KV	706,324	264,405	52,684	4,117	6,957	4,751	
172	Secondary Voltage Dist. Substations	NCP-SEC	1,060,385	397,256	83,140	13,868	31,843	7,847	
173	Shared Distribution Lines	CP-<69 KV	19,772,307	7,401,564	1,474,809	115,255	194,746	132,989	
174	Secondary Voltage Dist. Lines	NCP-SEC LINE	2,890,643	1,712,547	300,450	49,747	115,073	32,372	
175	Shared Primary/Secondary Transfm.	NCP-SH TR	0	-	-	-	-	-	
176	Primary Voltage Transformers	NCP-PRI TR	598,390	-	-	-	-	823	
177	Secondary Voltage Transformers	NCP-SEC	29,208,059	10,942,329	2,290,079	381,979	877,102	216,132	
178	Services	WEIGHTED SERVICES	7,063,318	5,734,295	597,093	89,726	90,522	82,870	
179	Customer Install. Other	CUST-INSTALL	79,574	42,316	19,411	662	2,943	3,750	
180	Fixt.-Incl. Ltg.	DIRECT-FXT	7,281,709	-	-	-	-	-	
181	Metering Services	METER FACTOR	8,640,155	4,556,162	2,089,946	71,292	316,844	167,961	
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	19,081,993	4,991,807	353,613	862,882	541,981	
187									
188	Total Revenue Credits (Excl. Credits for Ill Elec. Tax)		52,472,031	12,365,513	1,116,683	2,560,457	1,232,683	15,174,634	

**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
143										
144	SUBTOTAL COST OF SERVICE (Excluding Uncollectibles; Revenue R									
145	High Voltage ESS	0	0	0	1,327,483	6,535,703	0	0	0	0
146	High Voltage Dist. Substations	22,773,117	37,406,973	7,330,548	144,270	609,860	6,821	23,498	93,464	1,118,232
147	High Voltage Dist. Lines	4,822,880	7,922,032	1,552,460	67,749	1,393,620	1,445	4,976	19,794	236,819
148	Shared Distribution Substations	3,000,082	4,927,915	965,711	7,319	18,803	899	3,096	12,313	147,314
149	Secondary Voltage Dist. Substations	4,472,218	5,891,474	672,466	2,156	6,750	91,309	314,351	17,755	0
150	Shared Distribution Lines	77,780,111	127,761,105	25,037,015	189,759	487,486	23,298	80,256	319,221	3,819,251
151	Secondary Voltage Dist. Lines	0	0	0	0	0	371,808	1,280,028	72,300	0
152	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0	0
153	Primary Voltage Transformers	130,055	1,714,924	843,440	1,990	15,398	0	0	0	0
154	Secondary Voltage Transformers	13,002,203	17,128,444	1,955,080	6,268	19,625	265,466	913,921	51,619	0
155	Services	177,740	215,972	36,778	43,836	30,885	612,652	510,954	27,654	1,497
156	Customer Install. Other	113,138	50,748	1,339	1,202	847	43,506	102,234	24,595	55
157	Fixt.-Incl. Ltg.	0	0	0	0	0	20,451,314	0	0	0
158	Metering Services	1,038,755	465,254	61,484	26,284	18,518	0	400,946	39,397	7,602
159	Billing -- Computation & Data Mang.	2,717,781	12,236,608	581,860	188,445	127,095	92,522	191,231	49,003	94,170
160	Indirect Uncollectible Costs	930,245	149,951	19,286	985	7,538	9,532	2,325	530	2,852
161	Bill Issue & Processing	22,382	10,040	265	238	168	8,607	20,225	4,866	11
162	Customer Information	75,080	33,677	888	797	562	28,872	67,844	16,321	35
163	Revenue-Related	0	0	0	0	0	0	0	0	0
164										
165	Subtotal Cost of Service	131,055,787	215,915,116	39,058,621	2,008,782	9,272,857	22,008,050	3,915,886	748,831	5,427,836
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	15,087	18,333	3,122	3,721	2,622	52,005	43,372	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	37,137	16,669	2,692	1,931	1,360	-	12,773	1,640	524
182	Billing -- Computation & Data Mang.	-	-	-	-	-	-	-	-	-
183	Indirect Uncollectible Costs	-	-	-	-	-	-	-	-	-
184	Bill Issue & Processing	-	-	-	-	-	-	-	-	-
185	Customer Information	-	-	-	-	-	-	-	-	-
186	Revenue-Related	2,813,281	4,634,895	838,443	43,121	199,054	472,431	84,060	16,075	116,515
187										
188	Total Revenue Credits (Excl. Credits for Ill Elec. Tax)	8,349,496	13,062,738	2,287,287	314,907	1,518,141	7,874,921	376,916	43,848	243,264

**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	6,352,629	0	0	0	0	0	0	0
193	High Voltage Dist. Substations	232,246,131	86,735,599	17,282,623	1,350,617	2,282,143	1,558,443	30,431,212	24,657,967
194	High Voltage Dist. Lines	50,657,332	18,441,596	3,674,606	287,166	485,226	331,354	6,470,240	5,242,741
195	Shared Distribution Substations	30,518,170	11,424,170	2,276,339	177,893	300,587	205,267	4,008,174	3,247,765
196	Secondary Voltage Dist. Substations	45,816,087	17,164,259	3,592,244	599,176	1,375,832	339,027	6,243,320	5,293,176
197	Shared Distribution Lines	789,753,762	295,636,380	58,907,441	4,603,549	7,778,636	5,311,919	103,724,115	84,046,139
198	Secondary Voltage Dist. Lines	116,711,122	69,144,907	12,130,824	2,008,561	4,646,111	1,307,032	22,179,746	3,611,475
199	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0
200	Primary Voltage Transformers	2,171,879	0	0	0	0	0	2,987	47,552
201	Secondary Voltage Transformers	107,077,195	40,114,747	8,395,466	1,400,340	3,215,469	792,343	14,591,320	12,370,730
202	Services	76,146,914	61,819,230	6,437,028	967,303	975,879	893,390	3,093,046	443,809
203	Customer Install. Other	55,946,344	29,751,445	13,647,214	465,529	2,068,971	2,636,385	6,570,265	469,347
204	Fixt.-Incl. Ltg.	13,169,605	0	0	0	0	0	0	0
205	Metering Services	161,038,391	81,658,241	37,457,256	1,277,729	5,678,668	3,044,592	26,063,962	3,874,431
206	Billing -- Computation & Data Mang.	204,345,508	107,775,949	50,030,899	1,752,170	7,449,973	5,693,881	13,852,972	1,510,949
207	Indirect Uncollectible Costs	24,566,814	15,265,383	4,000,185	319,327	763,885	169,380	1,836,979	1,088,433
208	Bill Issue & Processing	20,620,468	12,071,225	5,537,163	188,882	839,456	522,303	1,301,656	92,984
209	Customer Information	17,938,663	8,535,350	1,798,727	311,659	638,657	1,752,013	4,366,275	311,905
210	Revenue-Related	-43,795,000	-19,081,993	-4,991,807	-353,613	-862,882	-541,981	-5,462,071	-3,282,777
211	Subtotal -- Cost of Service Reduced by Other Revenues	1,911,282,016	836,456,488	220,176,208	15,356,288	37,636,611	24,015,348	239,274,196	143,026,626
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	-394,994							
215	D-to-D Distribution Reallocation NCP-SEC -- FOR DDL		236,543	41,499	6,871	15,894	4,471	75,877	12,355
216	Dusk to Dawn Services Adjustment	-195,008							
217	D-to-D Services Reallocation SERVICES -- FOR DDL		159,294	16,587	2,493	2,515	2,302	7,970	1,144
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)	2,009,355,016	860,527,197	225,220,573	16,224,770	39,414,117	24,612,418	252,249,264	154,748,946
222									
223	UNCOLLECTIBLES								
224	Percent by Class		0.0137	0.0137	0.0137	0.0137	0.0034	0.0034	0.0034
225	Total Uncollectibles	18,678,962	11,789,223	3,085,522	222,279	539,973	83,682	857,647	526,146
226	Revenue Adjustment Factor	1.001221							
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	1,072,467	5,280,163	0	0	0	0
193	High Voltage Dist. Substations	22,262,244	36,567,816	7,166,101	141,033	596,179	6,668	22,971	91,367	1,093,147
194	High Voltage Dist. Lines	4,733,366	7,774,996	1,523,646	66,492	1,367,753	1,418	4,884	19,426	232,423
195	Shared Distribution Substations	2,932,218	4,816,442	943,866	7,154	18,378	878	3,026	12,034	143,981
196	Secondary Voltage Dist. Substations	4,371,053	5,758,204	657,254	2,107	6,597	89,244	307,240	17,353	0
197	Shared Distribution Lines	75,880,368	124,640,598	24,425,498	185,124	475,580	22,729	78,296	311,424	3,725,967
198	Secondary Voltage Dist. Lines	0	0	0	0	0	362,822	1,249,091	70,553	0
199	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0	0
200	Primary Voltage Transformers	101,962	1,344,493	661,253	1,560	12,072	0	0	0	0
201	Secondary Voltage Transformers	10,215,628	13,457,551	1,536,075	4,925	15,419	208,572	718,054	40,556	0
202	Services	162,652	197,639	33,656	40,115	28,263	560,647	467,582	25,307	1,370
203	Customer Install. Other	112,977	50,676	1,337	1,201	846	43,444	102,089	24,560	55
204	Fixt.-Incl. Ltg.	0	0	0	0	0	13,169,605	0	0	0
205	Metering Services	1,001,618	448,584	58,792	24,353	17,158	0	388,173	37,757	7,077
206	Billing -- Computation & Data Mang.	2,717,781	12,236,608	581,860	188,445	127,095	92,522	191,231	49,003	94,170
207	Indirect Uncollectible Costs	930,245	149,951	19,286	985	7,538	9,532	2,325	530	2,852
208	Bill Issue & Processing	22,382	10,040	265	238	168	8,607	20,225	4,866	11
209	Customer Information	75,080	33,677	888	797	562	28,872	67,844	16,321	35
210	Revenue-Related	-2,813,281	-4,634,895	-838,443	-43,121	-199,054	-472,431	-84,060	-16,075	-116,515
211	Subtotal -- Cost of Service Reduced by Other Revenues	122,706,292	202,852,378	36,771,334	1,693,875	7,754,716	14,133,129	3,538,971	704,983	5,184,573
212	Railroad Facilities Rev. Req. Adjust.	-678,104								
213	Railroad Facilities Cost Reallocation									
214	Dusk to Dawn Distribution Adjustment									
215	D-to-D Distribution Reallocation									
216	Dusk to Dawn Services Adjustment									
217	D-to-D Services Reallocation									
218	AMI Pilot Program Costs	0								
219	AMI Pilot Program Costs Allocation									
220	Illinois Electricity Distribution Tax									
221	SUBTOTAL COST OF SERVICE (Excluding Uncollectibles)	133,449,370	222,965,551	40,996,914	2,086,272	13,142,150	14,312,883	3,558,508	778,357	5,067,727
222										
223	UNCOLLECTIBLES									
224	Percent by Class	0.0034	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037	0.0037
225	Total Uncollectibles	453,728	824,973	151,689	7,719	48,626	52,958	13,166	2,880	18,751
226	Revenue Adjustment Factor	1.001221								
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	6,360,388	0	0	0	0	0	0	0
231 High Voltage Dist. Substations	232,529,768	86,841,527	17,303,730	1,352,267	2,284,931	1,560,346	30,468,377	24,688,082
232 High Voltage Dist. Lines	50,719,199	18,464,118	3,679,094	287,517	485,819	331,759	6,478,142	5,249,144
233 Shared Distribution Substations	30,555,442	11,438,122	2,279,119	178,111	300,954	205,517	4,013,069	3,251,731
234 Secondary Voltage Dist. Substations	45,872,041	17,185,221	3,596,631	599,908	1,377,512	339,441	6,250,945	5,299,640
235 Shared Distribution Lines	790,718,272	296,252,480	59,030,202	4,613,142	7,794,846	5,322,989	103,940,274	84,221,290
236 Secondary Voltage Dist. Lines	116,853,659	69,466,185	12,187,189	2,017,894	4,667,699	1,313,105	22,282,803	3,628,256
237 Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0
238 Primary Voltage Transformers	2,174,532	0	0	0	0	0	2,990	47,610
239 Secondary Voltage Transformers	107,207,966	40,163,738	8,405,720	1,402,050	3,219,396	793,311	14,609,140	12,385,838
240 Uncollectible Accounts (Distribution)	11,506,867	7,213,458	1,420,066	139,681	268,566	32,702	623,437	460,998
241 Revenue-Related (Distribution)	-33,831,794	-13,299,248	-2,830,035	-255,829	-528,857	-248,440	-4,693,353	-3,196,417
242								
243 Services	76,239,911	62,054,217	6,461,496	970,980	979,588	896,786	3,104,803	445,496
244 Customer Install. Other	56,014,670	29,787,780	13,663,881	466,098	2,071,498	2,639,605	6,578,289	469,921
245 Fixt.-Incl. Ltg.	13,185,689	0	0	0	0	0	0	0
246								
247 Metering Services	161,235,064	81,757,969	37,503,002	1,279,290	5,685,603	3,048,311	26,095,793	3,879,162
248 Uncollectible Accounts (Metering Serv.)	1,848,685	1,120,122	513,805	17,527	77,897	10,365	88,731	13,190
249								
250 Billing -- Computation & Data Mang.	204,595,071	107,907,574	50,092,001	1,754,310	7,459,071	5,700,835	13,869,890	1,512,794
251 Indirect Uncollectible Costs	24,596,817	15,284,026	4,005,070	319,717	764,818	169,587	1,839,222	1,089,762
252 Bill Issue & Processing	20,645,652	12,085,967	5,543,925	189,113	840,481	522,941	1,303,246	93,097
253 Customer Information	17,960,571	8,545,774	1,800,924	312,039	639,437	1,754,152	4,371,607	312,286
254 Uncollectible Accounts (Customer)	4,684,388	3,149,178	1,087,802	53,626	170,161	38,726	102,998	13,033
255 Revenue-Related (Customer)	-10,016,692	-5,806,050	-2,167,868	-98,217	-335,078	-294,203	-775,389	-90,369
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)	661,834	320,862	67,618	11,716	24,009	1,991	43,529	39,567
259 TOTAL COST OF SERVICE (Revenue-Related Distributed)	2,030,391,000	873,352,848	228,578,831	16,466,087	40,000,737	24,725,541	253,400,282	155,450,427
260	2,030,391,000							
261 Percent Distribution To Rate Schedules	0	43.01%	11.26%	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 )		539,811,391	106,481,685	10,450,888	20,131,157	9,866,469	188,045,739	138,771,590
265 Customer-Related (line 243 + 244 + lines 250 through 253)		235,665,338	81,567,297	4,012,256	12,754,894	11,683,906	31,067,058	3,923,357
266 Total Distrib. Facil. and Customer-Related Ex. Metering & IEDT	1,796,229,648	775,476,729	188,048,983	14,463,144	32,886,051	21,550,375	219,112,797	142,694,947
267								
268 Distribution Facilities Share (Line 264 / Line 266)		69.61%	56.62%	72.26%	61.21%	45.78%	85.82%	97.25%
269 Customer-Related Share (ex. Met. Serv.) (Line 265 / Line 266)		30.39%	43.38%	27.74%	38.79%	54.22%	14.18%	2.75%
270								
271 RATIOS FOR ALLOCATING UNCOLLECTIBLES								
272 Customer-Related (line 243 + 244 + lines 250 through 253)		229,859,288	79,399,429	3,914,040	12,419,816	11,389,702	30,291,668	3,832,988
273 Metering Services (line 247)		81,757,969	37,503,002	1,279,290	5,685,603	3,048,311	26,095,793	3,879,162
274 Distribution-Related (lines 230 through 239 + line 245 )		526,512,144	103,651,650	10,195,059	19,602,300	9,618,029	183,352,387	135,575,173
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	2,011,689,226	861,549,227	225,489,540	16,243,536	39,460,104	24,641,756	252,541,587	154,923,638
277								
278 Customer-Related Share (ex. Met. Serv.) (Line 272 / Line 276)		26.68%	35.21%	24.10%	31.47%	46.22%	11.99%	2.47%
279 Metering Services (Line 273 / Line 276)		9.49%	16.63%	7.88%	14.41%	12.37%	10.33%	2.50%
280 Distribution Facilities Share (Line 274 / Line 276)		61.11%	45.97%	62.76%	49.68%	39.03%	72.60%	87.51%
281 Illinois Electricity Distribution Tax (Line 275 / Line 276)		2.72%	2.19%	5.26%	4.44%	2.38%	5.07%	7.51%
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 F									
230	High Voltage ESS	0	0	0	1,073,777	5,286,611	0	0	0	
231	High Voltage Dist. Substations	22,289,432	36,612,476	7,174,853	141,206	596,907	6,676	22,999	91,479	1,094,482
232	High Voltage Dist. Lines	4,739,146	7,784,491	1,525,507	66,573	1,369,424	1,420	4,890	19,450	232,707
233	Shared Distribution Substations	2,935,799	4,822,324	945,018	7,162	18,400	879	3,029	12,049	144,157
234	Secondary Voltage Dist. Substations	4,376,391	5,765,236	658,057	2,110	6,605	89,353	307,615	17,374	0
235	Shared Distribution Lines	76,038,500	124,900,346	24,476,400	185,510	476,571	22,776	78,459	312,073	3,052,414
236	Secondary Voltage Dist. Lines	0	0	0	0	0	364,507	855,141	70,881	0
237	Shared Primary/Secondary Transfm.	0	0	0	0	0	0	0	0	0
238	Primary Voltage Transformers	102,087	1,346,135	662,061	1,562	12,087	0	0	0	0
239	Secondary Voltage Transformers	10,228,104	13,473,986	1,537,951	4,931	15,438	208,827	718,931	40,605	0
240	Uncollectible Accounts (Distribution)	401,184	704,367	133,789	5,350	28,085	49,696	7,134	2,038	16,315
241	Revenue-Related (Distribution)	-2,725,794	-4,356,515	-825,227	-37,329	-195,165	-448,883	-63,279	-13,255	-114,169
242										
243	Services	163,270	198,390	33,784	40,268	28,370	562,778	272,906	25,403	1,375
244	Customer Install. Other	113,115	50,738	1,339	1,202	847	43,498	102,214	24,590	55
245	Fixt.-Incl. Ltg.	0	0	0	0	0	13,185,689	0	0	0
246										
247	Metering Services	1,002,841	449,132	58,864	24,383	17,179	0	388,647	37,803	7,086
248	Uncollectible Accounts (Metering Serv.)	3,410	1,682	218	90	64	0	1,438	140	26
249										
250	Billing -- Computation & Data Mang.	2,721,100	12,251,553	582,571	188,675	127,250	92,635	191,465	49,063	94,285
251	Indirect Uncollectible Costs	931,381	150,134	19,309	986	7,547	9,544	2,328	530	2,855
252	Bill Issue & Processing	22,410	10,052	265	238	168	8,617	20,250	4,872	11
253	Customer Information	75,171	33,718	890	798	563	28,907	67,927	16,341	36
254	Uncollectible Accounts (Customer)	13,382	45,924	2,309	838	595	2,671	2,354	437	356
255	Revenue-Related (Customer)	-90,923	-284,041	-14,241	-5,845	-4,132	-24,125	-20,883	-2,839	-2,489
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	19,942	655	2,256	269	2,077
259	<b>TOTAL COST OF SERVICE (Revenue-Related Distributed)</b>	<b>134,053,511</b>	<b>224,039,271</b>	<b>41,193,696</b>	<b>2,096,070</b>	<b>13,200,306</b>	<b>14,383,169</b>	<b>3,575,292</b>	<b>782,102</b>	<b>5,092,832</b>
260										
261	Percent Distribution To Rate Schedules	6.60%	11.03%	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 )	120,709,460	194,704,994	36,979,847	1,482,831	7,782,043	13,880,127	1,991,064	563,911	4,523,760
265	Customer-Related (line 243 + 244 + lines 250 through 253)	4,026,448	12,694,585	638,158	232,167	164,746	745,979	657,089	120,799	98,616
266	<b>Total Distrib. Facil. and Customer-Related Ex. Metering &amp; IEDT</b>	<b>124,735,907</b>	<b>207,399,579</b>	<b>37,618,005</b>	<b>1,714,998</b>	<b>7,946,788</b>	<b>14,626,106</b>	<b>2,648,153</b>	<b>684,711</b>	<b>4,622,376</b>
267										
268	Distribution Facilities Share (Line 264 / Line 266)	96.77%	93.88%	98.30%	86.46%	97.93%	94.90%	75.19%	82.36%	97.87%
269	Customer-Related Share (ex. Met. Serv.) (Line 265 / Line 266)	3.23%	6.12%	1.70%	13.54%	2.07%	5.10%	24.81%	17.64%	2.13%
270										
271	RATIOS FOR ALLOCATING UNCOLLECTIBLES									
272	Customer-Related (line 243 + 244 + lines 250 through 253)	3,935,525	12,410,544	623,917	226,322	160,614	721,854	636,206	117,960	96,127
273	Metering Services (line 247)	1,002,841	449,132	58,864	24,383	17,179	0	388,647	37,803	7,086
274	Distribution-Related (lines 230 through 239 + line 245 )	117,983,666	190,348,479	36,154,620	1,445,502	7,586,877	13,431,244	1,927,785	550,657	4,409,591
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	<b>Total Dist. Fac.; Customer-Related; Metering Services &amp; IEDT</b>	<b>133,599,229</b>	<b>223,213,291</b>	<b>41,041,822</b>	<b>2,088,341</b>	<b>13,151,621</b>	<b>14,330,147</b>	<b>3,562,110</b>	<b>779,218</b>	<b>5,074,059</b>
277										
278	Customer-Related Share (ex. Met. Serv.) (Line 272 / Line 276)	2.95%	5.56%	1.52%	10.84%	1.22%	5.04%	17.86%	15.14%	1.89%
279	Metering Services (Line 273 / Line 276)	0.75%	0.20%	0.14%	1.17%	0.13%	0.00%	10.91%	4.85%	0.14%
280	Distribution Facilities Share (Line 274 / Line 276)	88.31%	85.28%	88.09%	69.22%	57.69%	93.73%	54.12%	70.67%	86.90%
281	Illinois Electricity Distribution Tax (Line 275 / Line 276)	7.99%	8.96%	10.24%	18.78%	40.96%	1.24%	17.11%	9.34%	11.06%
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)	394,720,385	233,008,466	80,487,230	3,967,665	12,589,976	11,428,428	30,394,666	3,846,021	
285	Metering Services (line 245 + line 246)	163,083,748	82,878,090	38,016,807	1,296,817	5,763,500	3,058,675	26,184,524	3,892,353	
286	Distribution-Related (lines 230 through 241 + line 245 )	1,373,852,029	533,725,602	105,071,716	10,334,741	19,870,866	9,650,731	183,975,824	136,036,171	
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	2,030,390,995	873,352,847	228,578,830	16,466,086	40,000,737	24,725,540	253,400,282	155,450,427	
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)		2.30	4.14	5.14	2.14	2.53	4.68	2.20	1.48
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	0.0014	0.0030	0.0026	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	0.0003	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	0.0089	0.0140	0.0133	0.0060	0.0049	0.0101	0.0090	0.0080	
306	Secondary Voltage Dist. Lines	0.0013	0.0033	0.0027	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	0.0020	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)	0.0155	0.0253	0.0236	0.0134	0.0126	0.0183	0.0159	0.0130	
314										
315	Customer-Related (\$/Customer/Year)									
316	Services	19.99	27.79	6.31	27.79	6.31	9.28	12.90	25.90	
317	Customer Install. Other	14.69	13.34	13.34	13.34	13.34	27.32	27.32	27.32	
318	Metering Services	42.27	36.62	36.62	36.62	36.62	31.55	108.39	225.55	
319	Uncollectible Accounts (Metering Serv.)	0.48	0.50	0.50	0.50	0.50	0.11	0.37	0.77	
320	Billing -- Computation & Data Mang.	53.64	48.33	48.91	50.21	48.04	59.01	57.61	87.96	
321	Indirect Uncollectible Costs	6.45	6.85	3.91	9.15	4.93	1.76	7.64	63.36	
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	8.93	4.12	18.16	18.16	18.16	
324	Uncollectible Accounts (Customer)	1.23	1.41	1.06	1.53	1.10	0.40	0.43	0.76	
325	Revenue-Related (Customer)	(2.63)	(2.60)	(2.12)	(2.81)	(2.16)	(3.05)	(3.22)	(5.25)	
326	Customer-Related Total (\$/Customer/Year)	146.25	141.48	115.70	150.69	118.20	149.96	235.00	449.93	
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)	103.49	104.36	78.59	113.57	81.08	118.30	126.24	223.62	
333	Total Customer Excluding Metering Services (\$/Customer/Month)	8.62	8.70	6.55	9.46	6.76	9.86	10.52	18.63	
334	Metering Services (\$/Customer/Month)	3.56	3.09	3.09	3.09	3.09	2.64	9.06	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)	3,948,907	12,456,468	626,226	227,160	161,208	724,525	638,560	118,396	96,483
285 Metering Services (line 245 + line 246)	1,006,251	450,794	59,082	24,473	17,242	0	390,085	37,943	7,112
286 Distribution-Related (lines 230 through 241 + line 245 )	118,384,850	191,052,846	36,288,409	1,450,851	7,614,963	13,480,940	1,934,919	552,694	4,425,906
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	134,053,511	224,039,271	41,193,696	2,096,070	13,200,305	14,383,169	3,575,291	782,101	5,092,832
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)	1.39	1.24	1.09	0.59	0.27	9.01	0.65	1.19	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	0.0030	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	0.0002	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	0.0069	0.0065	0.0005	0.0001	0.0001	0.0001	0.0048	0.0060
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	0.0007	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	0.0826	0.0000	0.0000	0.0000
313 Distribution Total (\$/KWH)	0.0123	0.0106	0.0096	0.0041	0.0016	0.0845	0.0035	0.0084	0.0087
314									
315 Customer-Related (\$/Customer/Year)									
316 Services	39.44	106.83	689.47	915.17	915.17	353.50	72.95	28.23	687.51
317 Customer Install. Other	27.32	27.32	27.32	27.32	27.32	27.32	27.32	27.32	27.32
318 Metering Services	242.23	241.86	1,201.30	554.15	554.15	-	103.89	42.00	3,542.95
319 Uncollectible Accounts (Metering Serv.)	0.82	0.89	4.45	2.05	2.05	-	0.38	0.16	13.11
320 Billing -- Computation & Data Mang.	657.27	6,597.50	11,889.20	4,288.06	4,104.85	58.19	51.18	54.51	47,142.39
321 Indirect Uncollectible Costs	224.97	80.85	394.07	22.41	243.45	5.99	0.62	0.59	1,427.70
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	18.16	18.16	18.15	18.14	18.17	18.16	18.16	18.16	17.76
324 Uncollectible Accounts (Customer)	3.23	24.73	47.12	19.04	19.18	1.68	0.63	0.49	177.83
325 Revenue-Related (Customer)	(21.96)	(152.96)	(290.63)	(132.83)	(133.28)	(15.15)	(5.58)	(3.15)	(1,244.42)
326 Customer-Related Total (\$/Customer/Year)	1,196.90	6,950.60	13,985.86	5,718.92	5,756.47	455.10	274.97	173.71	51,797.56
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)	953.84	6707.84	12780.12	5162.72	5200.27	455.10	170.69	131.55	48241.50
333 Total Customer Excluding Metering Services (\$/Customer/Month)	79.49	558.99	1065.01	430.23	433.36	37.93	14.22	10.96	4020.12
334 Metering Services (\$/Customer/Month)	20.25	20.23	100.48	46.35	46.35	0.00	8.69	3.51	296.34

**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																													
			<b>ALLOCATION OF METERING SERVICES COST COMPONENTS (ADJUSTED FOR AMI PILOT PROGRAM)</b>																																					
			<b>O&amp;M of Meters</b>																																					
			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	4,822,009	2,211,892	75,451	335,332	177,762	1,303,028	139,734																												
			Total O&M		47,712,137	23,664,672	10,855,165	370,288	1,645,686	888,110	8,227,599	1,377,153																												
			Pro-Forma Adjustments to Expenses	TOTAL O&M	2,110,093	1,046,582	480,075	16,376	72,781	39,277	363,870	60,905																												
			AMI Pilot Pgm -- Remove Exp Incl. Depr.	METER FACTOR	0	0	0	0	0	0	0	0																												
			Total O&M Adjusted		49,822,231	24,711,254	11,335,240	386,664	1,718,467	927,387	8,591,469	1,438,058																												
			A&G Expenses	TOTAL O&M	54,250,743	26,907,746	12,342,788	421,033	1,871,215	1,009,819	9,355,132	1,565,882																												
			Taxes Other than Income	MET.SERV. NET PLT.	4,239,193	2,235,429	1,025,408	34,978	155,456	82,408	604,069	64,779																												
			Total O&M Before Depreciation		108,312,167	53,854,429	24,703,436	842,675	3,745,138	2,019,614	18,550,670	3,068,719																												
			<b>Depreciation &amp; Amortization</b>																																					
			Meter Depreciation	METER FACTOR	13,180,333	6,950,308	3,188,159	108,753	483,338	256,221	1,878,149	201,409																												
			General Plant Depreciation	METER FACTOR	19,862,160	10,473,797	4,804,410	163,886	728,368	386,113	2,830,284	303,514																												
			Total Depreciation/Amortization		33,042,493	17,424,105	7,992,570	272,640	1,211,705	642,334	4,708,433	504,924																												
			Total Operating Expenses Before Income Taxes		141,354,661	71,278,535	32,696,006	1,115,315	4,956,843	2,661,948	23,259,103	3,573,643																												
			<b>Rate Base</b>																																					
			Meters Plant in Service (Net)	METER FACTOR	204,945,436	108,072,681	49,573,760	1,691,044	7,515,578	3,984,065	29,203,966	3,131,780																												
			CWIP & Plant Additions	METER FACTOR	27,442,229	14,470,951	6,637,935	226,431	1,006,337	533,467	3,910,416	419,346																												
			General & Intangible Plant (Net)	METER FACTOR	109,954,297	57,981,557	26,596,581	907,254	4,032,147	2,137,472	15,668,080	1,680,216																												
			Subtotal Net Metering Services Plant		342,341,962	180,525,189	82,808,277	2,824,728	12,554,061	6,655,003	48,782,462	5,231,342																												
			AMI Pilot Pgm -- Remove Rate Base Items	METER FACTOR	0	-	-	-	-	-	-	-																												
			Other Rate Base Items & Adjustments	MET.SERV. NET PLT.	-86,747,467	(45,744,035)	(20,983,137)	(715,770)	(3,181,126)	(1,686,339)	(12,361,193)	(1,325,592)																												
			Total Adjusted Rate Base		255,594,495	134,781,153	61,825,140	2,108,959	9,372,935	4,968,664	36,421,269	3,905,750																												
			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	<b>ALLOCATION OF METERING SERVICES COST COMPONENTS (AD)</b>									
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	39,304	17,642	2,849	2,044	1,440	-	13,519	1,736	555
346										
347	Total O&M	346,939	155,268	18,815	5,328	3,754	0	139,349	12,352	1,660
348										
349	Pro-Forma Adjustments to Expenses TOTAL O&M	15,344	6,867	832	236	166	0	6,163	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	362,283	162,135	19,648	5,563	3,920	0	145,511	12,898	1,733
352										
353	A&G Expenses TOTAL O&M	394,485	176,547	21,394	6,058	4,268	-	158,445	14,045	1,887
354										
355	Taxes Other than Income MET.SERV. NET PLT.	18,221	8,179	1,321	947	668	0	6,267	805	257
356	Total O&M Before Depreciation	774,989	346,860	42,362	12,569	8,855	0	310,224	27,748	3,878
357										
358	<u>Depreciation &amp; Amortization</u>									
359	Meter Depreciation METER FACTOR	56,652	25,429	4,107	2,946	2,075	-	19,485	2,502	800
360	General Plant Depreciation METER FACTOR	85,372	38,320	6,189	4,439	3,128	0	29,364	3,771	1,205
361	Total Depreciation/Amortization	142,024	63,748	10,296	7,385	5,203	0	48,849	6,273	2,005
362										
363	Total Operating Expenses Before Income Taxes	917,013	410,609	52,658	19,954	14,058	0	359,073	34,020	5,883
364										
365	<u>Rate Base</u>									
366	Meters Plant in Service (Net) METER FACTOR	880,901	395,399	63,861	45,804	32,271	-	302,985	38,907	12,436
367	CWIP & Plant Additions METER FACTOR	117,953	52,944	8,551	6,133	4,321	-	40,570	5,210	1,665
368	General & Intangible Plant (Net) METER FACTOR	472,608	212,133	34,262	24,574	17,313	-	162,553	20,874	6,672
369	Subtotal Net Metering Services Plant	1,471,462	660,476	106,674	76,511	53,905	0	506,108	64,990	20,774
370	AMI Pilot Pgm -- Remove Rate Base Items METER FACTOR	-	-	-	-	-	-	-	-	-
371	Other Rate Base Items & Adjustments MET.SERV. NET PLT.	(372,860)	(167,361)	(27,031)	(19,387)	(13,659)	-	(128,245)	(16,468)	(5,264)
372	Total Adjusted Rate Base	1,098,602	493,115	79,644	57,124	40,246	0	377,863	48,522	15,510
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-TB (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	1.419
36	WEIGHTED SERVICES	EXT	2,232,784	232,492	34,937	35,247	32,267	111,714	16,029	5,875
37	WEIGHTED SERVICES%	2,750,271	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	0.852	2.506	3.762	4.396
41	METER FACTOR	EXT	2,232,784	1,024,195	34,937	155,272	82,311	603,355	64,703	18,199
42	METER FACTOR%	4,234,177	52.73%	24.19%	0.83%	3.67%	1.94%	14.25%	1.53%	0.43%
43										
44	METERING SERVICES NET PLANT ALLOCATOR									
45	MET.SERV. NET PLT.	INT	180,525,189	82,808,277	2,824,728	12,554,061	6,655,003	48,782,462	5,231,342	1,471,462
46	MET.SERV. NET PLT.%	342,341,962	52.73%	24.19%	0.83%	3.67%	1.94%	14.25%	1.53%	0.43%
47										
48	A&G ALLOCATOR									
49	TOTAL O&M	INT	23,664,672	10,855,165	370,288	1,645,686	888,110	8,227,599	1,377,153	346,939
50	TOTAL O&M%	47,712,137	49.60%	22.75%	0.78%	3.45%	1.86%	17.24%	2.89%	0.73%

**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 incl. Traffic Signals	Railroads
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		3,844	12,404	32,929	32,929	0.115	0.115	0.115	9,895
36 WEIGHTED SERVICES	EXT	7,138	1,216	1,449	1,021	20,249	16,888	914	49
37 WEIGHTED SERVICES%	2,750,271	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		4.399	13.463	21.507	21.507	0.000	2.208	1.951	51.387
41 METER FACTOR	EXT	8,169	1,319	946	667	0	6,260	804	257
42 METER FACTOR%	4,234,177	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	660,476	106,674	76,511	53,905	0	506,108	64,990	20,774
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	155,268	18,815	5,328	3,754	0	139,349	12,352	1,660
50 TOTAL O&M%	47,712,137	0.33%	0.04%	0.01%	0.01%	0.00%	0.29%	0.03%	0.00%

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

Allocators	<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
51	METER READING FACTOR									
52	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
53	METER READING COST WEIGHTS		1.000	1.000	1.000	1.000	0.808	1.441	5.494	5.900
54	METER READING	EXT 2,232,784	1,024,195	34,937	155,272	78,060	346,941	94,491	24,426	
55	METER READING%	4,016,464	55.59%	25.50%	0.87%	3.87%	1.94%	8.64%	2.35%	0.61%
56	METER READING%									
57	METER READING%									
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	METER O&M%									
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	CUST-AVG-ACCTS%									
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	CUST-INSTALL%									
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	NUMBER OF BILLS%									
74	DIRECT-FXT	EXT 0	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	DIRECT-FXT%									
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	BILLING-ACCT%									
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	UNCOLLECT%									
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	CUST-INFO%									
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	CP<69 FOR RR%									
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	NCP-SEC -- FOR DDL%									
99	SERVICES -- DDL REALLOCATION									
100	SERVICES -- FOR DDL	INT 2,232,784	232,492	34,937	35,247	32,267	111,714	16,029	5,875	
101	SERVICES -- FOR DDL%	2,733,383	81.69%	8.51%	1.28%	1.29%	1.18%	4.09%	0.59%	0.21%
102	SERVICES -- FOR DDL%									
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	AMI PILOT%									
107	REVENUE-RELATED -- OPERATING EXPENSES PLUS RETURN & TAXES EXCL. UNCOLLECTIBLE ACCTS									
108	REVENUE-RELATED	INT 888,928,519	232,541,722	16,472,971	40,197,069	25,248,031	254,448,830	152,927,107	131,055,787	
109	REVENUE-RELATED%	2,040,176,016	43.57%	11.40%	0.81%	1.97%	1.24%	12.47%	7.50%	6.42%

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

Allocators	Very Large Load	Extra Large Load	High Voltage	High Voltage	Fixt. Incl. Ltg	Dusk to Dawn	General Lighting	Railroads			
<u>Name</u>	<u>Total</u>	Over 1,000-10,000 kW	Over 10,000 kW	Up to 10,000 kW	Over 10,000 kW		incl. Traffic Signals				
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%
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%	0.08%	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%	0.04%	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	7,138	1,216	1,449	1,021	20,249	0	914	49	
101	SERVICES -- FOR DDL%		2,733,383	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%	0.13%	0.01%	0.00%	
106											
107	REVENUE-RELATED -- OPERATING EXPENSES PLI										
108	REVENUE-RELATED	INT	215,915,116	39,058,621	2,008,782	9,272,857	22,008,050	3,915,886	748,831	5,427,836	
109	REVENUE-RELATED%		2,040,176,016	10.58%	1.91%	0.10%	0.45%	1.08%	0.19%	0.04%	0.27%

**Illustrative ECOSS #4-TB (Indirect Uncoll.)**

**Schedule 3**

**ECOSS COMPARISON**

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

Delivery Class/Subclass	Cost of Delivery Service (\$1,000's)			Percent Change (D) = (C) / (A)
	ComEd Ex. 10.1-TB	Illustrative ECOSS #4-TB <sup>(1)(2)</sup>	Difference	
	(A)	(B)	(C) = (B) - (A)	
<u>Residential Sector</u>				
Single Family Without Electric Space Heat	\$871,061	\$873,353	\$2,292	0.26%
Multi Family Without Electric Space Heat	\$230,580	\$228,579	(\$2,001)	-0.87%
Single Family With Electric Space Heat	\$16,358	\$16,466	\$108	0.66%
<u>Multi Family With Electric Space Heat</u>	<u>\$40,132</u>	<u>\$40,001</u>	<u>(\$131)</u>	<u>-0.33%</u>
Residential	\$1,158,131	\$1,158,399	\$267	0.02%
<u>Nonresidential Sector</u>				
Watt-Hour	\$25,232	\$24,726	(\$506)	-2.01%
Small Load (0 to 100 kW)	\$253,232	\$253,400	\$168	0.07%
Medium Load (Over 100 to 400 kW)	\$154,559	\$155,450	\$891	0.58%
Large Load (Over 400 to 1,000 kW)	\$133,460	\$134,054	\$593	0.44%
Very Large Load (Over 1,000 to 10,000 kW)	\$225,339	\$224,039	(\$1,299)	-0.58%
Extra Large Load (Over 10,000 kW)	\$41,244	\$41,194	(\$50)	-0.12%
High Voltage (Up to 10,000 kW)	\$2,117	\$2,096	(\$21)	-1.01%
High Voltage (Over 10,000 kW)	\$13,208	\$13,200	(\$8)	-0.06%
<u>Railroad</u>	<u>\$5,101</u>	<u>\$5,093</u>	<u>(\$8)</u>	<u>-0.16%</u>
Nonresidential (No Lighting)	\$853,492	\$853,252	(\$240)	-0.03%
<u>Lighting Sector</u>				
Fixture-Included Lighting	\$14,385	\$14,383	(\$2)	-0.01%
Street Lighting - Dusk to Dawn	\$3,596	\$3,575	(\$20)	-0.57%
<u>Street Lighting - General Lighting</u>	<u>\$787</u>	<u>\$782</u>	<u>(\$5)</u>	<u>-0.67%</u>
Lighting	\$18,768	\$18,741	(\$27)	-0.14%
Total	\$2,030,391	\$2,030,391	(\$0)	0.00%

Notes:

- (1) Illustrative ECOSS #4-TB 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-TB (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 <sup>(1)</sup> -												
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 <sup>(2)</sup>	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 <sup>(1)</sup>	\$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 <sup>(2)</sup>	\$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/Freepport	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	\$49,180
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

## 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

## 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	\$94,688
Alley Lighting	From page 3, line 11, of this work paper	\$31,261
<b>Total Using City of Chicago Method</b>		<b>\$125,949</b>

**ComEd Secondary Cost in ECOSS**

Secondary Distribution Lines Costs in ECOSS	Illustrative ECOSS #4-TB, Sch. 2a, line 198	1,249,091
City Percent	ComEd 2010 Billed kWhs Data	55%
City Cost	Total x City Percent	\$685,450.71
City Non Alley	76% x City Percent	42%
<b>City Cost of Secondary Distribution Lines from ECOSS</b>		<b>\$520,942.54</b>

**ComEd Service Drop Cost in ECOSS**

Services Costs in ECOSS	Illustrative ECOSS #4-TB, Sch. 2a, line 202	467,582
City Percent	ComEd 2010 Billed kWhs Data	55%
City Cost	Total x City Percent	\$256,589.98
City Non Alley	76% x City Percent	42%
<b>City Cost of Service Drops</b>		<b>\$195,008</b>

Dusk to Dawn Secondary Distributions Adjustment <sup>(1)</sup>	\$394,994
<u>Dusk to Dawn Services Adjustment<sup>(2)</sup></u>	<u>\$195,008</u>
<b>Total Dusk to Dawn Adjustment</b>	<b>\$590,002</b>

Notes:

- (1) This amount is transferred to Illustrative ECOSS #4-TB, Sch. 2a, line 214.
- (2) This amount is transferred to Illustrative ECOSS #4-TB, 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	11.08%	
10 Return on Rate Base	Rate Base x Gross Up	\$44,439.23	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
<b>14 Total Using City of Chicago Method<sup>(1)</sup></b>	<b>Dep + Return on Rate Base</b>	<b>\$94,688</b>	<b>Line 10 + Line 12 + Line 13</b>

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-TB, Sch. 2a, line 117	11.08%	
10 Return on Rate Base	Rate Base x Gross Up	\$14,676.47	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 <sup>(2)</sup>	Dep + Return on Rate Base	\$31,261	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 <sup>(1)</sup>	69 kV and Above Service Points a	Primary Voltage Service Points b	Secondary Voltage Service Points c	Total <sup>(1)</sup>	69 kV and Above Service Points d	Primary Voltage Service Points e	Secondary Voltage Service Points f		
<b>Distribution Facilities Costs</b>											
High Voltage ESS	HV Class	\$1,073,777	\$1,073,777	\$0	\$0	\$5,286,611	\$5,286,611	\$0	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$141,206	\$86,826	\$46,163	\$8,217	\$596,907	\$457,208	\$107,769	\$31,930	\$153,932	\$40,147
High Voltage Dist. Lines	CP-ALL	\$66,573	\$55,011	\$9,815	\$1,747	\$1,369,424	\$1,339,721	\$22,914	\$6,789	\$32,729	\$8,536
Shared Distribution Substations	CP<69 KV	\$7,162	\$0	\$6,080	\$1,082	\$18,400	\$0	\$14,194	\$4,206	\$20,274	\$5,289
Secondary Voltage Dist. Substations	NCP-SEC	\$2,110	\$0	\$0	\$2,110	\$6,605	\$0	\$0	\$6,605	\$0	\$8,715
Shared Distribution Lines	CP<69 KV	\$185,510	\$0	\$157,481	\$28,029	\$476,571	\$0	\$367,644	\$108,927	\$525,125	\$136,956
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	\$1,562	\$0	\$1,562	\$0	\$12,087	\$0	\$12,087	\$0	\$13,649	\$0
Secondary Voltage Transformers	NCP-SEC	\$4,931	\$0	\$0	\$4,931	\$15,438	\$0	\$0	\$15,438	\$0	\$20,369
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$1,482,831	\$1,215,614	\$221,101	\$46,116	\$7,782,043	\$7,083,540	\$524,608	\$173,895	\$745,709	\$220,011
Uncollectible Accounts (Distribution)		\$5,350	\$4,386	\$798	\$166	\$28,085	\$25,565	\$1,893	\$627	\$2,691	\$793
Revenue-Related (Distribution)		(\$37,329)	(\$30,602)	(\$5,566)	(\$1,161)	(\$195,165)	(\$177,648)	(\$13,157)	(\$4,360)	(\$18,723)	(\$5,521)
Total Distribution Facilities Costs, including Transformer Costs		\$1,450,851	\$1,189,398	\$216,333	\$45,121	\$7,614,963	\$6,931,457	\$513,344	\$170,162	\$729,677	\$215,283
Transformer Costs			\$1,050,619	\$1,528			\$5,173,108	\$11,827		\$13,356	
Other Distribution Facilities Costs			\$138,778	\$214,805			\$1,758,349	\$501,517		\$716,321	
<b>Allocation Factors<sup>(2)</sup></b>											
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-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Small Load 0-100 kW  Total <sup>(1)</sup>	Small Load 0-100 kW Primary Voltage Service Points b	Small Load 0-100 kW Secondary Voltage Service Points c
<b>Distribution Facilities Costs</b>				
High Voltage ESS	HV Class	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$30,468,377	\$23,263	\$30,445,114
High Voltage Dist. Lines	CP-ALL	\$6,478,142	\$4,946	\$6,473,196
Shared Distribution Substations	CP<69 KV	\$4,013,069	\$3,064	\$4,010,005
Secondary Voltage Dist. Substations	NCP-SEC	\$6,250,945	\$0	\$6,250,945
Shared Distribution Lines	CP<69 KV	\$103,940,274	\$79,360	\$103,860,914
Secondary Voltage Dist. Lines	NCP-SEC LINE	\$22,282,803	\$0	\$22,282,803
Shared Primary/Secondary Transfm.	NCP-SH TR	\$0	\$0	\$0
Primary Voltage Transformers	NCP-PRI TR	\$2,990	\$2,990	\$0
Secondary Voltage Transformers	NCP-SEC	<u>\$14,609,140</u>	<u>\$0</u>	<u>\$14,609,140</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$188,045,739	\$113,623	\$187,932,116
Uncollectible Accounts (Distribution)		\$623,437	\$377	\$623,060
<u>Revenue-Related (Distribution)</u>		<u>(\$4,693,353)</u>	<u>(\$2,836)</u>	<u>(\$4,690,517)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$183,975,824	\$111,164	\$183,864,660
Transformer Costs			\$2,925	
Other Distribution Facilities Costs			\$108,239	
<b>Allocation Factors<sup>(2)</sup></b>				
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Medium Load 100 - 400 kW  Total <sup>(1)</sup>	Medium Load 100 - 400 kW Primary Voltage Service Points b	Medium Load 100 - 400 kW Secondary Voltage Service Points c
<b>Distribution Facilities Costs</b>				
High Voltage ESS	HV Class	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$24,688,082	\$241,407	\$24,446,675
High Voltage Dist. Lines	CP-ALL	\$5,249,144	\$51,328	\$5,197,816
Shared Distribution Substations	CP<69 KV	\$3,251,731	\$31,796	\$3,219,935
Secondary Voltage Dist. Substations	NCP-SEC	\$5,299,640	\$0	\$5,299,640
Shared Distribution Lines	CP<69 KV	\$84,221,290	\$823,540	\$83,397,750
Secondary Voltage Dist. Lines	NCP-SEC LINE	\$3,628,256	\$0	\$3,628,256
Shared Primary/Secondary Transfm.	NCP-SH TR	\$0	\$0	\$0
Primary Voltage Transformers	NCP-PRI TR	\$47,610	\$47,610	\$0
Secondary Voltage Transformers	NCP-SEC	<u>\$12,385,838</u>	<u>\$0</u>	<u>\$12,385,838</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$138,771,590	\$1,195,681	\$137,575,909
Uncollectible Accounts (Distribution)		\$460,998	\$3,972	\$457,026
Revenue-Related (Distribution)		<u>(\$3,196,417)</u>	<u>(\$27,541)</u>	<u>(\$3,168,876)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$136,036,171	\$1,172,112	\$134,864,059
Transformer Costs			\$46,671	
Other Distribution Facilities Costs			\$1,125,440	
<b>Allocation Factors<sup>(2)</sup></b>				
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Large Load 400 - 1,000 kW  Total <sup>(1)</sup>	Large Load 400 - 1,000 kW Primary Voltage Service Points b	Large Load 400 - 1,000 kW Secondary Voltage Service Points c
<b>Distribution Facilities Costs</b>				
High Voltage ESS	HV Class	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$22,289,432	\$616,474	\$21,672,958
High Voltage Dist. Lines	CP-ALL	\$4,739,146	\$131,074	\$4,608,072
Shared Distribution Substations	CP<69 KV	\$2,935,799	\$81,197	\$2,854,602
Secondary Voltage Dist. Substations	NCP-SEC	\$4,376,391	\$0	\$4,376,391
Shared Distribution Lines	CP<69 KV	\$76,038,500	\$2,103,050	\$73,935,450
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	\$102,087	\$102,087	\$0
Secondary Voltage Transformers	NCP-SEC	<u>\$10,228,104</u>	<u>\$0</u>	<u>\$10,228,104</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$120,709,460	\$3,033,882	\$117,675,578
Uncollectible Accounts (Distribution)		\$401,184	\$10,083	\$391,101
Revenue-Related (Distribution)		<u>(\$2,725,794)</u>	<u>(\$68,509)</u>	<u>(\$2,657,285)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$118,384,850	\$2,975,456	\$115,409,394
Transformer Costs			\$100,121	
Other Distribution Facilities Costs			\$2,875,335	
<b>Allocation Factors<sup>(2)</sup></b>				
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Very Large 1,000 - 10,000 kW  Total <sup>(1)</sup>	Very Large 1,000 - 10,000 kW Primary Voltage Service Points b	Very Large 1,000 - 10,000 kW Secondary Voltage Service Points c
<b>Distribution Facilities Costs</b>				
High Voltage ESS	HV Class	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$36,612,476	\$8,019,073	\$28,593,403
High Voltage Dist. Lines	CP-ALL	\$7,784,491	\$1,705,004	\$6,079,487
Shared Distribution Substations	CP<69 KV	\$4,822,324	\$1,056,213	\$3,766,111
Secondary Voltage Dist. Substations	NCP-SEC	\$5,765,236	\$0	\$5,765,236
Shared Distribution Lines	CP<69 KV	\$124,900,346	\$27,356,387	\$97,543,959
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	\$1,346,135	\$1,346,135	\$0
Secondary Voltage Transformers	NCP-SEC	<u>\$13,473,986</u>	<u>\$0</u>	<u>\$13,473,986</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$194,704,994	\$39,482,812	\$155,222,182
Uncollectible Accounts (Distribution)		\$704,367	\$142,833	\$561,534
Revenue-Related (Distribution)		<u>(\$4,356,515)</u>	<u>(\$883,426)</u>	<u>(\$3,473,089)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$191,052,846	\$38,742,219	\$152,310,627
Transformer Costs			\$1,320,885	
Other Distribution Facilities Costs			\$37,421,334	
<b>Allocation Factors<sup>(2)</sup></b>				
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Extra Large Over 10,000 kW  Total <sup>(1)</sup>	Extra Large Over 10,000 kW Primary Voltage Service Points b	Extra Large Over 10,000 kW Secondary Voltage Service Points c
<b>Distribution Facilities Costs</b>				
High Voltage ESS	HV Class	\$0	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$7,174,853	\$3,800,280	\$3,374,573
High Voltage Dist. Lines	CP-ALL	\$1,525,507	\$808,010	\$717,497
Shared Distribution Substations	CP<69 KV	\$945,018	\$500,545	\$444,473
Secondary Voltage Dist. Substations	NCP-SEC	\$658,057	\$0	\$658,057
Shared Distribution Lines	CP<69 KV	\$24,476,400	\$12,964,332	\$11,512,068
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	\$662,061	\$662,061	\$0
Secondary Voltage Transformers	NCP-SEC	<u>\$1,537,951</u>	<u>\$0</u>	<u>\$1,537,951</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$36,979,847	\$18,735,228	\$18,244,619
Uncollectible Accounts (Distribution)		\$133,789	\$67,782	\$66,007
Revenue-Related (Distribution)		<u>(\$825,227)</u>	<u>(\$418,087)</u>	<u>(\$407,140)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$36,288,409	\$18,384,923	\$17,903,487
Transformer Costs			\$649,682	
Other Distribution Facilities Costs			\$17,735,241	
<b>Allocation Factors<sup>(2)</sup></b>				
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.

COMMONWEALTH EDISON COMPANY

Delivery Classes	Allocator	Up to 10,000 kW Primary Voltage Service Points	Total Primary Voltage Service Points
<b>Distribution Facilities Costs</b>			
High Voltage ESS	HV Class	\$0	\$0
High Voltage Dist. Substations	CP 69kV & below	\$8,900,217	\$12,700,497
High Voltage Dist. Lines	CP-ALL	\$1,892,352	\$2,700,362
Shared Distribution Substations	CP<69 KV	\$1,172,270	\$1,672,815
Secondary Voltage Dist. Substations	NCP-SEC	\$0	\$0
Shared Distribution Lines	CP<69 KV	\$30,362,337	\$43,326,669
Secondary Voltage Dist. Lines	NCP-SEC LINE	\$0	\$0
Shared Primary/Secondary Transfm.	NCP-SH TR	\$0	\$0
Primary Voltage Transformers	NCP-PRI TR	\$1,498,822	\$2,160,883
Secondary Voltage Transformers	NCP-SEC	<u>\$0</u>	<u>\$0</u>
Total prior to the allocation of distribution related uncollectibles and revenue related credit		\$43,825,998	\$62,561,226
Uncollectible Accounts (Distribution)		\$157,265	\$207,412
Revenue-Related (Distribution)		<u>(\$982,312)</u>	<u>(\$1,561,439)</u>
Total Distribution Facilities Costs, including Transformer Costs		\$43,000,951	\$61,207,199
Transformer Costs		\$1,470,603	\$2,114,114
Other Distribution Facilities Costs		\$41,530,348	\$59,093,084
<b>Allocation Factors<sup>(2)</sup></b>			
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 230-239, of Illustrative ECOSS #4-TB.
- (2) From Sch. 2b, lines 4, 10, 13, 16, 22, 25, and 28 of Illustrative ECOSS #4-TB.