

Commonwealth Edison Company
Analysis of Change in Pension Asset, 2003-2010
(in millions of dollars, before jurisdictional allocation)

Line No.	A	B	C	D	E	F	G	H	I
		2003	2004	2005	2006	2007	2008	2009	2010
1	Beginning balance (1)	(91.246)	3.893	155.719	937.956	913.785	875.240	846.939	907.476
2	Accruals								
3	Normal accruals	(42.940)	(62.032)	(22.439)	(26.930)	(40.803)	(37.231)	(102.676)	(124.022)
4	Severance/settlement and curtailment accruals	(39.127)	(2.924)	0.000	(0.114)	(0.585)	(0.415)	(0.496)	(3.650)
5	Contributions								
6	Normal quarterly contributions (2)	177.206	216.782	1.705	2.873	2.843	9.345	11.228	28.270
7	Special contributions			802.971				152.481	230.685
8	Ending balance	3.893	155.719	937.956	913.785	875.240	846.939	907.476	1,038.760
9	Date of Incremental Contribution			Mar-05				Sep-09 Aug-10, Sep-10	

NOTES

(1) Prior to 2004, the accruals and contributions were recorded to the pension liability subaccounts rather than the pension asset.

(2) The breakout between normal contributions and special/discretionary contributions for 2003 is unavailable. As such, all contributions for those years are classified as normal contributions.

Table of Contents

Commonwealth Edison Company and Subsidiary Companies
 Consolidated Balance Sheets

(In millions)	December 31,	
	2010	2009
ASSETS		
Current assets		
Cash and cash equivalents	\$ 50	\$ 91
Restricted cash	—	2
Accounts receivable, net:		
Customer	768	676
Other	525	318
Inventories, net	72	71
Regulatory assets	456	358
Deferred income taxes	115	39
Counterparty collateral deposited	153	—
Other	12	24
Total current assets	2,151	1,579
Property, plant and equipment, net	12,578	12,125
Deferred debits and other assets		
Regulatory assets	947	1,096
Investments	28	28
Investments in affiliates	6	6
Goodwill	2,625	2,625
Receivable from affiliates	1,895	1,920
Prepaid pension asset	1,039	907
Other	388	411
Total deferred debits and other assets	6,923	6,993
Total assets	\$21,652	\$20,697

See the Combined Notes to Consolidated Financial Statements

Name of Respondent Commonwealth Edison Company		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) / /		Year/Period of Report End of 2010/Q4	
MISCELLANEOUS DEFERRED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a) 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1	Accumulated under/over recover-						
2	ies - local government						
3	compliance clause	141,300	298,578	Various	352,808	87,070	
4							
5	Vacation pay and payroll taxes						
6	pending proper accounting						
7	distribution	20,903,807	2,190,299			23,094,106	
8							
9	Chicago Arbitration Settlement						
10	amortized ratably through 2020	37,931,034		930.2	3,448,276	34,482,758	
11							
12	Long-term contracting services	4,094,404	1,110,852	Various	384,529	4,820,727	
13							
14	State Income Tax Deposit						
15	for Fossil Station Sale	159,125,588		236	8,060,305	151,065,283	
16							
17	Midwest Generation/City of						
18	Chicago Settlement amortized						
19	ratably through 2020	40,481,802		Various	3,680,164	36,801,638	
20							
21	Cook County Forest Preserve						
22	District License Fees to be						
23	amortized through 2015	995,993	644,742	589	186,817	1,453,918	
24							
25	Pension Asset	907,476,041	258,978,287	184,926	127,671,599	1,038,782,729	
26							
27	Long-term receivable from						
28	Exelon Generation Company,						
29	LLC (SFAS 143, Regulatory						
30	Liability offset)	1,917,643,003		254	25,383,815	1,892,259,188	
31							
32	Long-term receivable from						
33	Fermilab (Fiber Optic Lease)	105,000		131	35,000	70,000	
34							
35	Affiliated services	57,534	96,347			153,881	
36							
37							
38							
39	Long-Term receivable from						
40	the MBA Plan	2,663,256	282,069	143,253		2,945,325	
41							
42	Credits on transformers						
43	to be received through 2010	232,000		143	232,000		
44							
45	Deferred residential accounts						
46	receivable	1,960,660	145,154	Various	1,488,921	616,893	
47	Misc. Work in Progress	268,022				80,805	
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)						
49	TOTAL	3,121,190,173				3,294,659,691	

Commonwealth Edison CompanyEffect of Pension Contributions on 2010 Jurisdictional Pension Expense
(in \$ millions)

Line No.		B	C	D	E	F	G	H	I
		2003	2004	2005	2006	2007	2008	2009	TOTAL
1	Contributions (1)								
2	Normal quarterly contributions	\$177.2	\$216.8	\$1.7	\$2.9	\$2.8	\$9.3	\$11.2	
3	Special contributions			\$803.0				\$152.5	
4	Total	\$177.2	\$216.8	\$804.7	\$2.9	\$2.8	\$9.3	\$163.7	\$1,377.4
5	Calculation of Reduction in Pension Expense								
6	Total contributions, 2003-09	\$1,377.4							
7	x Expected Return on Assets in 2010 (2)	8.50%							
8	Reduction in pension cost	\$117.1							
9	x Expensed portion (3)	58.4%							
10	Reduction in pension expense	\$68.4							
11	x Jurisdictional allocator	89.2%							
	Jurisdictional reduction in pension expense	\$61.0							

NOTES

(1) See ComEd Ex. 12.01, lines 6-7

(2) Exelon Corporation 2009 Form 10-K, Page 74

(3) Expense ratio calculated in ComEd's Attachment 1 of its response to ICC Staff Data Request TEE 1.05

ICC Docket No. 11-0721

Commonwealth Edison Company's Response to
The People of the State of Illinois ("AG") Data Requests
AG 4.01 – 4.26

Date Received: December 8, 2011

Date Served: December 20, 2011

REQUEST NO. AG 4.01:

Ref: ComEd Ex. 4.1, Schedule FR C-2, lines 7-9 (Forecasted Change in Depreciation and Amortization Expense). This Schedule and the Company's supporting Appendix 1, Appendix 8 and WP 19 calculations appear to indicate that ComEd has included an annualized level of incremental estimated depreciation and amortization expenses on the amount of projected net Plant in Service Additions for the year 2011, as if the entire amount of incremental net Plant in Service investment was in service and subject to depreciation/amortization accruals in all months of 2011. Please respond to the following:

- a. Confirm this treatment regarding depreciation or explain what ComEd is intending in its calculation of depreciation/amortization on projected net plant additions.
- b. State whether ComEd has completed all of its net capital additions to Plant in Service entirely in the month of January 2011, so that such investment would be depreciable in all months of 2011.
- c. Why would it not be more reasonable to assume ratable spending on projected Plant in Service additions and retirements throughout 2011, with a correspondingly more gradual growth in incremental depreciation and amortization expense in 2011?
- d. Please explain your approach and provide calculations of the change in test year expenses and rate base if more ratable spending on projected 2011 net Plant in Service additions is assumed.

RESPONSE:

- a. The intent of the calculation is to provide an estimated amount of depreciation and amortization expense expected in 2011, which would include an increase related to the 2011 plant additions (albeit less than one full year's worth) as well as an increase for the 2010 plant additions which were placed in service over 2010. The 2010 depreciation and amortization expense does not reflect a full year's worth of depreciation and amortization expense related to the 2010 additions, thus there is an increase in 2011 related to 2010 plant additions. Note that Section 16-108.5(c)(6) states:

The utility shall file, together with its tariff, final data based on its most recently filed FERC Form 1, plus projected plant additions and correspondingly *updated depreciation reserve and expense for the calendar year in which the tariff and data are filed*, that shall populate the performance-based formula rate and set the initial delivery services rates under the formula.

(emphasis added). Accordingly, ComEd updated its depreciation expense with a reasonable amount for the increase in 2011.

- b. ComEd did not complete all of its 2011 plant additions in January, 2011. See ComEd's response to subpart (a) above.
- c. The attachment labeled as AG 4.01_Attach 1 provides an alternative methodology of forecasting depreciation expense by applying a half year convention to both 2010 and 2011 plant additions. The calculation produces results similar to ComEd's proposed methodology based on a full year 2011 plant additions, \$16.56 million and \$16.61 million (ComEd Ex. 4.1, APP 8, Line 16, Column G), respectively related to the growth in depreciation expense for 2011. See also the attachment to ComEd's Data Request Response to AG 1.17 labeled as AG 1.17_Attach 1, Page 1, Line 5, which shows a 2011 total forecasted depreciation and amortization expense of \$416,841,000, which is \$11,290,000 higher than the amount included in ComEd Ex. 4.1, Sch. FR A-1, Lines 5 and 6. ComEd believes that these calculations, coupled with the fact that any differences between the estimated amount and actual 2011 depreciation expense will be reflected in the true-up calculation support the reasonableness of the estimate on FR C-2.
- d. See ComEd's response to subpart (c) above.

APP 8 AS FILED (lines 13 - 25 only)							
Ln	Description	Source	Projected Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class Col (G) (Ln 17) thru (Ln 19)	Depreciation Expense (E) * (F) (\$ in 000s)
			(\$ in 000s)	(\$ in 000s)	(C) + (D) (\$ in 000s)	%	(\$ in 000s)
Projected Change in Depreciation Expense							
13	Distribution Plant	App 1 Ln 38	\$ 376,218	\$ (124,508)	\$ 451,726	2.44%	\$ 11,022
14	General Plant	WP 19	90,684	(36,002)	54,682	4.78%	2,614
15	Intangible Plant	WP 19	30,635	(2,472)	28,163	10.40%	2,929
16	Total Projected Depreciation Expense Change	(Ln 13) + (Ln 14) + (Ln 15)					\$ 16,565
Plant in Service Balance							
Depreciation Rate Calculation							
			Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense by Functional Class	Estimated Depreciation Rate by Functional Class
			(\$ in 000s)	(\$ in 000s)	((C) + (D)) / 2 (\$ in 000s)	(\$ in 000s)	(F) / (E) %
17	Distribution Plant	(2), (3), (4)	\$ 12,661,135	\$ 13,081,342	\$ 12,876,238	\$ 314,226	2.44%
18	General Plant	(2), (3), (4)	1,303,209	1,340,192	1,321,700	63,158	4.78%
19	Intangible Plant	(2), (3), (4)	366,241	416,628	391,434	40,706	10.40%
Retirements			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
20	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col F	\$ 101,842	\$ 89,569	\$ 228,237	\$ 76,854	\$ 126,939
21	General Plant	FERC Fm 1 Pgs 205, 207 Col F	47,675	23,968	42,269	32,628	33,470
22	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col F	1,085	-	-	725	10,552
(\$ in 000s)							
5 Year Average Retirements							
23	Distribution Plant				Avg of Col (C) thru Col (G) Ln 20		\$ 124,508
24	General Plant				Avg of Col (C) thru Col (G) Ln 21		36,002
25	Intangible Plant				Avg of Col (C) thru Col (G) Ln 22		2,472
Notes:							
(1) Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.							
(2) FERC Fm 1 Pg 206 Col B Ln 75, Pg 206 Col B Ln 99, Pg 204 Col B Ln 5							
(3) FERC Fm 1 Pg 207 Col G Ln 75, Pg 207 Col G Ln 99, Pg 205 Col G Ln 5							
(4) FERC Fm 1 Pg 336 Col F Ln 8, Ln 10, and Ln 1							
(5) ((1.0) * (Col G), (Ln 23) thru (Ln 25))							
APP 8 REVISED WITH AVERAGE ADDITIONS							
			<u>Average Additions</u> Lines 30-32	<u>5 Year Retirements</u> Lines 13-15 Above	<u>Total</u>	<u>Estimated rate</u> Lines 13-15 Above	
26	Distribution Plant		\$ 562,275	\$ (124,508)	\$ 437,767	2.44%	\$ 10,682
27	General Plant		72,741	(36,002)	36,739	4.78%	1,756
28	Intangible Plant		42,610	(2,472)	40,138	10.40%	4,174
29	Total						\$ 16,612
Plant Additions Average							
			<u>2010 Jurisdictional Additions (Lines 34-37 below)</u>	<u>2011 Additions (Line 13-15 Above)</u>	<u>Average Additions</u>		
30	Distribution Plant		\$ 548,313	\$ 576,236	\$ 562,275		
31	General Plant		54,798	90,684	72,741		
32	Intangible Plant		54,585	30,635	42,610		
33	Total		\$ 657,696	\$ 697,555	\$ 677,626		
Actual Plant Additions							
			<u>2010 FF1, Page 204-206</u>	<u>Allocators</u>	<u>2010 Jurisdictional Plant Additions</u>		
34	Distribution Plant		\$ 548,313	100.00%	\$ 548,313		
35	General Plant - Non Acct 397		47,738	89.22%	42,592		
36	General Plant - Acct 397		22,721	53.72%	12,206		
37	Intangible Plant		61,180	89.22%	54,585		
38	Total		679,952		657,696		

Commonwealth Edison Company						DRAFT	App 8
Depreciation Information						2010	Actual Data
(A)	(B)	(C)	(D)	(E)	(F)	2011	Projected Additions
Ln	Description	Source	Distribution	G&I Depreciable	G&I Depreciable Other Acct 397	G&I Amortized	(G)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
Adjs to Depreciation Expense							
Costs Recovered Through Other Tariffs							
1	Supply Administration Software Recovered Through Rider PE	WP 1	\$ -	\$ -	\$ -	\$ (698)	
2	Rider EDA Switches	WP 1	(49)				
3	Rider AMP	WP 1	(1,285)	(351)		(3,558)	
4	Rider POROB	WP 1				(219)	
5	Other Costs Recovered Thru Other Tariffs	WP 1					
Costs Disallowed in Previous ICC Orders							
6	Dkt 05-0597	WP 1	(138)				
7	Dkt 07-0566	WP 1	(31)				
8	Dkt 10-0467	WP 1	(23)				
9	Other Costs Disallowed in Previous ICC Orders	WP 1					
Other Adjs							
10	Depreciation Expense Related to Asset Retirement Costs	(1)	1,191	63			
11	Other Adjs to Depreciation Expense	WP 1					
12	Total Adjs to Depreciation Expense	Sum of (Ln 1) thru (Ln 11)	\$ (335)	\$ (288)	\$ -	\$ (4,475)	
			To Sch FRC-2 Col C Ln 3	To Sch FRC-2 Col D Ln 3	To Sch FRC-2 Col E Ln 3	To Sch FRC-2 Col F Ln 3	
Ln	Description	Source	Projected Plant Additions	\$ Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense
			Col (E), (Ln 49), Col (E) (Ln 50), Col (E) (Ln 51) (5)	(\$ in 000s)	(C) + (D) (\$ in 000s)	Col (F), (Ln 31), Col (F) (Ln 48), Col (G) (Ln 17) %	(E) * (F) (\$ in 000s)
Projected Change in Depreciation Expense							
13	Distribution Plant		\$ 562,275	\$ (124,508)	\$ 437,767	2.07%	\$ 10,813
14	General Plant		72,741	(38,002)	36,739	0.66%	1,786
15	Intangible Plant		42,610	(2,472)	40,138	10.20%	4,174
			To Sch FRC-2 Col C Ln 3	To Sch FRC-2 Col D Ln 3	To Sch FRC-2 Col E Ln 3	To Sch FRC-2 Col F Ln 3	
16	Total Projected Depreciation Expense Change	(Ln 13) + (Ln 14) + (Ln 15)					\$ 16,773
Plant in Service Balance							
Intangible Depreciation Rate Calculation							
			Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class
			(\$ in 000s)	(\$ in 000s)	((C) + (D)) / 2 (\$ in 000s)	(\$ in 000s)	(F) / (E) %
17	Intangible Plant	(2), (3), (4)	366,241	416,628	391,434	40,705	10.40%

		Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X	
		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
18	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col F	\$ 101,842	\$ 89,569	\$ 228,237	\$ 75,954	\$ 126,939
19	General Plant	FERC Fm 1 Pgs 205, 207 Col F	47,675	23,968	42,269	32,628	33,470
20	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col F	1,065	-	-	725	10,552
							(\$ in 000s)
5 Year Average Retirements							
23	Distribution Plant				Avg of Col (C) thru Col (G) Ln 18	\$ 124,508	
24	General Plant				Avg of Col (C) thru Col (G) Ln 19	36,002	
25	Intangible Plant				Avg of Col (C) thru Col (G) Ln 20	2,472	
							Estimated Depreciation Rate by Functional Class
							Total (C) * (D) / (E) / (C)
Distribution		(\$ in 000s)	%	(\$ in 000s)	%		
26	Excl HVD, Trans&Meters	FERC Fm 1 Pg 337	\$ 9,111,808	2.31%	\$ 210,483		
27	High Voltage Distrib	FERC Fm 1 Pg 337	2,163,895	2.46%	53,234		
28	Line Transformers	FERC Fm 1 Pg 337	1,065,086	3.30%	35,148		
29	Meters	FERC Fm 1 Pg 337	352,595	3.99%	14,069		
30	AMI Meters	FERC Fm 1 Pg 337	19,201	6.67%	1,281		
31	Total		\$ 12,712,685		\$ 314,215		2.47%
32	General Plant						
33	Structures & Improvements	FERC Fm 1 Pg 337	\$ 245,021	2.35%	\$ 5,758		
34	Computer Equipment	FERC Fm 1 Pg 337	53,133	23.29%	12,375		
35	Furniture & Equipment	FERC Fm 1 Pg 337	21,225	3.99%	847		
36	Office Machines	FERC Fm 1 Pg 337	1,580	9.78%	155		
37	Passenger Cars (6')	FERC Fm 1 Pg 337	10,140				
38	Tractor Trailers (6')	FERC Fm 1 Pg 337	3,149				
39	Trailers (6')	FERC Fm 1 Pg 337	9,449				
40	Light-duty Trucks (6')	FERC Fm 1 Pg 337	43,440				
41	Heavy-duty Trucks (6')	FERC Fm 1 Pg 337	133,840				
42	Stores Equipment	FERC Fm 1 Pg 337	4,093	10.24%	419		
43	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	134,263	3.76%	5,048		
44	Laboratory Equipment	FERC Fm 1 Pg 337	5,474	4.07%	263		
45	Power Operated Equip..	FERC Fm 1 Pg 337	4,570	6.18%	282		
46	Communications Equip..	FERC Fm 1 Pg 337	587,192	6.12%	35,836		
47	Miscellaneous Equip.	FERC Fm 1 Pg 337	2,946	5.58%	164		
48	Total		\$ 1,260,315		\$ 61,247		4.86%
Average Additions			Test Year (\$ in 000s)	Projected (\$ in 000s)	((C) + (D))/2 (\$ in 000s)		
49	Distribution Plant	App 1 Ln 38, Col (F), (Ln 52)	573,235	\$ 548,313	\$ 562,275		
50	General Plant	WP 19, Col (G), (Ln 53) + (Ln 54)	90,684	54,798	72,741		
51	Intangible Plant	WP 19, Col (G), (Ln 55)	30,635	54,585	42,619		
							(C) * (D) / (\$ in 000s)
Test Year Additions				Allocators (7)			
52	Distribution Plant	FERC Fm 1 Pg 206 Col C Ln 75	548,313	100.00%	\$ 548,313		
53	General Plant - Non Acct 397	FERC Fm 1 Pg 206 Col C Ln 96 less Ln 54	47,738	89.22%	42,592		
54	General Plant - Acct 397	FERC Fm 1 Pg 206 Col C Ln 94	22,721	53.72%	12,206		
55	Intangible Plant	FERC Fm 1 Pg 204 Col C Ln 5	61,189	89.22%	54,585		
Notes:							
(1) Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.							
(2) FERC Fm 1 Pg 89, Pg 204 Col B Ln 5							
(3) FERC Fm 1 Pg 207, Pg 205 Col G Ln 5							
(4) FERC Fm 1 Pg 336 Col F Ln 8, Ln 10, and Ln 1							
(5) (-1.0) * (Col G), (Ln 23) thru (Ln 25)							
(6) Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.							
(7) Distribution at 100%, General Plant - Non 397 and Intangible use Wages & Salaries Allocator, General Plant - Acct 397 use Communication Equipment Assign to Dist %							

Response to ComEd's
Third Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Knepler

ICC Person Responsible: Steven Knepler
Title: Supervisor Accounting Department
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd 3.10

Please refer to page 8, lines 136-144 of Mr. Knepler's direct testimony (Staff Ex. 2.0). Assuming that FERC continues to apply the formulae currently now used to set ComEd transmission rates, do you agree that if the changes he there proposes to the wages and salaries allocator (*i.e.*, inclusion of production wages in the numerator) that approximately \$2,674,000, or 0.5%, of costs allocated via the wages and salaries allocator would not be recovered through either transmission or distribution rates? If your answer is anything other than an unqualified "yes," please explain in detail why you do not agree? Provide any workpapers or calculations used in responding to this data request.

Response:

Mr. Knepler cannot say how stranded costs, if any, from the change in allocation should be recovered. Mr. Knepler agrees that the instant docket is to set delivery service rates for the 7 months of 2012 where actual 2010 costs are being used as a proxy to set these rates and that later these rates will be trued up to actual 2012 costs. Mr. Knepler further agrees that it is not appropriate for ComEd to overcharge its delivery service customers by \$2,674,000.

The People of the State of Illinois' and AARP's
Responses to ComEd's Second Set of Data Requests
ICC Docket No. 11-0721
January 20, 2012

ComEd →AG/AARP 2.01 Does Mr. Brosch agree that if the Commission does not allow ComEd to use the Wages & Salary allocator, but instead requires ComEd to use the existing ICC-approved method of allocation, for purposes of allocating General & Intangible Plant, ComEd will not be allowed to recover all of its prudent costs of such Plant so long as FERC requires ComEd to use the Wages & Salary allocator? If the answer is anything other than an unequivocal "yes", please explain the answer.

RESPONSE: Yes. If the Illinois Commerce Commission continues to require use of the same jurisdictional allocator factors that were employed in prior ICC rate cases, the Company would need to either revise the allocations being used in its FERC filings, to conform to the ICC-approved methods and not use the Wages and Salary allocator, or risk recovery of less than 100% of its total allocable investment. See AG/AARP Ex. 1.0 at page 40, lines 885-893.

Commonwealth Edison Company
Rate DSPP - Delivery Service Pricing and Performance
Index of Spreadsheets in the Determination of the Annual Revenue Requirement Section

Schedule	Name
Sch FR A-1	Net Revenue Requirement Computation
Sch FR A-1 - REC	Revenue Requirement Reconciliation Computation
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Capital Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Permanent Tax Impacts Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Value Information
App 12	Cost of Short-Term Debt Information
App 13	Embedded Cost of Long-Term Debt Information

 Internal Link
Identifies link to another cell
Calculation
Input

Commonwealth Edison Company		Sch FR A-1	
Net Revenue Requirement Computation			
Ln	Description	Source	Amt (\$ in 000s)
Operating Expense			
1	Distribution Expense	Sch FR C-1 Ln 13	
2	Customer Accts Expense	Sch FR C-1 Ln 14	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 15	
4	A&G Expense	Sch FR C-1 Ln 16	
5	Depreciation and Amort Expense	Sch FR C-1 Ln 17	
6	Depreciation and Amort Expense - Forecast	Sch FR C-1 Ln 18	
7	Taxes Other Than Income	Sch FR C-1 Ln 19	
8	Regulatory Asset Amort	Sch FR C-1 Ln 20	
9	Pension Asset Funding Cost	Sch FR C-1 Ln 21	
10	Other Expense Adjs	Sch FR C-1 Ln 22	
11	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 10)	
12	DS Rate Base	Sch FR B-1 Ln 55	
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 23	
14	Authorized Return	(Ln 12) * (Ln 13)	
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	
16	After Tax Return on Rate Base	(Ln 14) + (Ln 15)	
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	
21	Revenue Requirement before Other Revenues	(Ln 11) + (Ln 20)	
22	Total Other Revenues	App 10 Col F Ln 59	
23	Revenue Requirement	(Ln 21) - (Ln 22)	
24	Reconciliation of Prior Yr	Sch FR A-4 Ln 31	
25	Net Revenue Requirement	(Ln 23) + (Ln 24)	
26	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 25	
27	Change in Net Revenue Requirement From Prior Yr	(Ln 25) - (Ln 26)	

Commonwealth Edison Company			Sch FR A-1 - REC
Revenue Requirement Reconciliation Computation			
Ln	Description	Source	N/A Amt (\$ in 000s) (1')
	Operating Expense		
1	Distribution Expense	Sch FR C-1 Ln 13	
2	Customer Accts Expense	Sch FR C-1 Ln 14	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 15	
4	A&G Expense	Sch FR C-1 Ln 16	
5	Depreciation and Amort Expense	Sch FR C-1 Ln 17	
6	Depreciation and Amort Expense - Forecast	NA	
7	Taxes Other Than Income	Sch FR C-1 Ln 19	
8	Regulatory Asset Amort	Sch FR C-1 Ln 20	
9	Pension Asset Funding Cost	Sch FR C-1 Ln 21	
10	Other Expense Adjs	Sch FR C-1 Ln 22	
11	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 10)	
12	DS Rate Base - Reconciliation	Sch FR B-1 Ln 49	
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 23	
14	Authorized Return	(Ln 12) * (Ln 13)	
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 18) * (-1.0)	
16	After Tax Return on Rate Base	(Ln 14) + (Ln 15)	
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	
21	Revenue Requirement before Other Revenues	(Ln 11) + (Ln 20)	
22	Total Other Revenues	App 10 Col F Ln 59	
23	Revenue Requirement	(Ln 21) - (Ln 22)	
24	ROE Collar Adj	Sch FR A-3 Ln 36	
25	Net Revenue Requirement - Reconciliation	(Ln 23) + (Ln 24)	
(1')	Amounts are blank for initial filing.		

Commonwealth Edison Company			Sch FR A-2
Allocators Computation			
Ln	Description	Source	Amt (\$ in 000s)
Wages & Salaries Allocator Calculation			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	
6	Production Wages Expense	FERC Fm 1 Pg 354 Col B Ln 20	
7	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	
8	Total Wages Expense Excluding Production and A&G Wages	(Ln 5) - (Ln 6) - (Ln 7)	
9	Wages and Salaries Allocator (%)	(Ln 4) / (Ln 8)	
Net Plant Allocator Calculation			
10	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	
11	Transmission ARC	FERC Fm 1 Pg 207 Col G Ln 57	
12	Distribution ARC	FERC Fm 1 Pg 207 Col G Ln 74	
13	General ARC	FERC Fm 1 Pg 207 Col G Ln 98	
14	Total Electric Plant in Service Excluding ARC	(Ln 10) - (Ln 11) - (Ln 12) - (Ln 13)	
15	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	
16	Total Accumulated Amort	FERC Fm 1 Pg 200 Col C Ln 21	
17	Asset Retirement Obligation	App 1 Ln 59	
18	Total Accumulated Depreciation and Amort Excluding Asset Retirement Obligation	(Ln 15) + (Ln 16) - (Ln 17)	
19	Net Plant	(Ln 14) - (Ln 18)	
20	Distribution Net Plant	Sch FR B-1 Ln 34	
21	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 19)	
22	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((Sch FR B-1 Ln 9) + (Sch FR B-1 Ln 23)) * (Ln 9)	
23	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 20) - (Ln 21) - (Ln 22)	
24	Net Plant Allocator (%)	(Ln 23) / (Ln 19)	
Revenue Allocator Calculation			
25	Delivery Service Revenues	WP 15	
26	Revenues From Ultimate Consumers	FERC Fm 1 Pg 300 Col B Ln 10	
27	Revenue Allocator (%)	(Ln 25) / (Ln 26)	
28	Communications Equip Directly Assigned to Distribution (%)	WP 16	
Easement Allocator Calculation			
29	Distribution Easements in Plant	WP 17	
30	Total Easements in Plant	WP 17	
31	Easement Allocator (%)	(Ln 29) / (Line 30)	

Commonwealth Edison Company			Sch FR A-3
Return on Equity (ROE) Collar Computation			
Ln	Description	Source	Amt (\$ in 000s) (1)
1	DS Rate Base	Sch FR A-1 - REC Ln 12	
	Capital Structure		
2	Common Equity %	Sch FR D-1 Ln 7	
3	Short-Term Debt %	Sch FR D-1 Ln 9	
4	Long-Term Debt %	Sch FR D-1 Ln 8	
5	DS Equity Balance	(Ln 1) * (Ln 2)	
6	DS Short-Term Debt Balance	(Ln 1) * (Ln 3)	
7	DS Long-Term Debt Balance	(Ln 1) * (Ln 4)	
8	Cost of Short-Term Debt (%)	Sch FR D-1 Ln 15	
9	Cost of Long-Term Debt (%)	Sch FR D-1 Ln 14	
10	DS Operating Revenue	FERC Fm 1	
11	LIHEAP Revenue	FERC Fm 1	
12	DS Collar Revenue	FERC Fm 1	
13	Reversal of Prior Yr Reserve (2')	FERC Fm 1	
14	Other Revenue	Sch FR A-1 - REC Ln 22	
15	DS Applicable Operating Revenue	(Ln 10) - (Ln 11) - (Ln 12) - (Ln 13) + (Ln 14)	
16	Total DS Operating Expenses	Sch FR A-1 - REC Ln 11	
17	DS Operating Income Before Interest and Taxes	(Ln 15) - (Ln 16)	
18	DS Short-Term Interest Expense	(Ln 6) * (Ln 8)	
19	DS Long-Term Interest Expense	(Ln 7) * (Ln 9)	
20	Credit Facilities Expense	(Ln 1) * FR D-1, Col C, Ln 22	
21	DS Operating Income before Taxes	(Ln 17) - (Ln 18) - (Ln 19) - (Ln 20)	
22	Income Tax Rate (%)	Sch FR C-4 Ln 4	
23	DS Income Taxes	(Ln 21) * (Ln 22)	
24	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	
25	DS Net Income	(Ln 21) - (Ln 23) - (Ln 23)	
26	DS ROE (%)	(Ln 25) / (Ln 5)	
	ROE Collar		
27	Allowed ROE (%)	Sch FR D-1, Col D, Ln 13	
28	Maximum Allowed ROE (%)	(Ln 27) + (0.5%)	
29	Minimum Allowed ROE (%)	(Ln 27) - (0.5%)	
30	Percent Above Maximum Allowed ROE (%)	IF (Ln 26) > (Ln 28) THEN (Ln 26) - (Ln 28) ELSE (0.0%)	
31	Amount Above Allowed ROE Collar	(Ln 5) * (Ln 30) * (-1.0)	
32	Percent Below Minimum Allowed ROE (%)	IF (Ln 26) < (Ln 29) THEN (Ln 29) - (Ln 26) ELSE (0.0%)	
33	Amount Below Allowed ROE Collar	(Ln 5) * (Ln 32)	
34	ROE Collar Adj After Tax	(Ln 31) + (Ln 33)	
35	ROE Collar Tax Gross-up	(Ln 34) * ((1.0) - (Ln 22))	
36	ROE Collar Adj	(Ln 34) + (Ln 35)	
	Note:		To Sch FR A-1 - REC Ln 24
(1')	Amounts are blank for initial filing.		
(2')	Includes any changes in accrued revenues associated with the prior year formula rate true-up so that those accrued revenues do not artificially impact the collar calculation. Additionally any reversal for the Illinois Appellate Court order related to Docket 07-0566 would also be removed.		

Commonwealth Edison Company							Sch FR A-4
Reconciliation Computation							
Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)	(G)
1	Actual Revenue Requirement	Sch FR A-1 - REC Ln 25					
2	Prior Yr Forecast	Prior Yr Sch FR A-1 - F Ln 25 (1)					
3	Variance - Reconciliation Before Interest	(Ln 1) - (Ln 2)	\$				
4	Monthly Interest Rate	Sch FR D-1, Col C, Ln 23/12	0.000%				
	Mon		Variance	Interest Rate	Mons	Interest	Surcharge (Refund) Owed
	Yr X		(Ln 3) / 12 (\$ in 000s)	Ln 4 %		(C) * (D) * (E) (\$ in 000s)	(C) + (F) (\$ in 000s)
5	Jan				11.5		
6	Feb				10.5		
7	Mar				9.5		
8	Apr				8.5		
9	May				7.5		
10	Jun				6.5		
11	Jul				5.5		
12	Aug				4.5		
13	Sep				3.5		
14	Oct				2.5		
15	Nov				1.5		
16	Dec				0.5		
17	Total	Sum of (Ln 5) thru (Ln 16)					
			Balance				Balance
	Yr X+1		(\$ in 000s)				(C) + (F) (\$ in 000s)
18	Jan - Dec	Col G Ln 17			12		
Ln	Description	Source	Balance	Interest Rate		Amort	Balance
	Mon			Ln 4		(2)	(C) + (C) * (D) - (F)
	Yr X+2		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
19	Jan	Col G Ln 18					
20	Feb	Col G Ln 19					
21	Mar	Col G Ln 20					
22	Apr	Col G Ln 21					
23	May	Col G Ln 22					
24	Jun	Col G Ln 23					
25	Jui	Col G Ln 24					
26	Aug	Col G Ln 25					
27	Sep	Col G Ln 26					
28	Oct	Col G Ln 27					
29	Nov	Col G Ln 28					
30	Dec	Col G Ln 29					
31	Reconciliation with Interest	Sum of (Ln 19) thru (Ln 30)					To Sch FR A-1 Ln 24
	Note:						
(1)	Reconciliation determined in accordance with Section 16-108.5(f)(1) of the Act. Weighting calculation will be provided in WP 22 if necessary.						
(2)	(-1.0) * (PMT((Ln 4),12,(Ln 17)))						

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation			
Ln	Description	Source	Amt (\$ in 000s)
	Plant in Service		
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75	
2	Distribution Plant ARC	FERC Fm 1 Pg 207 Col G Ln 74	
3	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 9	
4	Distribution Plant Excluding ARC and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 1) + (Ln 2) + (Ln 3)	
5	General Plant	FERC Fm 1 Pg 207 Col G Ln 99	
6	Intangible Plant	FERC Fm 1 Pg 205 Col G Ln 5	
7	Total G&I Plant	(Ln 5) + (Ln 6)	
8	General Plant ARC	FERC Fm 1 Pg 207 Col G Ln 98	
9	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 23	
10	General Plant Acct 397 - Communications	FERC Fm 1 Pg 207 Col G Ln 94	
11	G&I Plant Excluding ARC, Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders, and Acct 397	(Ln 7) - (Ln 8) + (Ln 9) - (Ln 10)	
12	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9	
13	G&I Plant Allocated to Distribution	(Ln 11) * (Ln 12)	
14	Acct 397 Directly Assigned to Distribution	(Ln 10) * (Sch FR A-2 Ln 28)	
15	Total G&I Plant Functionalized to Distribution	(Ln 13) + (Ln 14)	
16	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 15)	
	Accumulated Depreciation		
17	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 25	
18	ARC - Distribution	App 1 Ln 57	
19	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 17	
20	Distribution Plant Accumulated Depreciation	(Ln 18) + (Ln 19) - (Ln 17)	
21	Accumulated General Depreciation	FERC Fm 1 Pg 219 Col C Ln 25	
22	General Plant - ARC	App 1 Ln 58	
23	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 29	
24	Accumulated Depreciation Associated with Acct 397	FERC Fm 1 Pg 219 Col B Ln 28 foot	
25	Balance of Accumulated General Depreciation	Sum of (Ln 22) thru (Ln 24) - (Ln 21)	
26	Total Accumulated Amort	Sch FR A-2 Ln 16	
27	Accumulated G&I Depreciation Excluding Acct 397	(Ln 25) - (Ln 26)	
28	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9	
29	Subtotal G&I Accumulated Depreciation Allocated to Distribution	(Ln 27) * (Ln 28)	
30	Acct 397 Directly Assigned to Distribution (%)	Sch FR A-2 Ln 28	
31	General Depreciation Associated with Acct 397 Assigned to Distribution	(Ln 24) * (Ln 30) * (-1.0)	
32	Total G&I Plant Functionalized to Distribution	(Ln 29) + (Ln 31)	
33	Total Accumulated Depreciation	(Ln 20) + (Ln 32)	
34	Total Distribution Net Property Plant and Equipment	(Ln 16) + (Ln 33)	

Commonwealth Edison Company		Sch FR B-1	
Rate Base Summary Computation			
Ln	Description	Source	Amt (\$ in 000s)
Additional DS Jurisdictional Rate Base Items			
35	CWIP	WP 18	
36	Property Held for Future Use	App 6 Col F Ln 1	
37	CWC	App 3 Ln 39	
38	ADIT	App 4 Col D Ln 11	
39	Materials and Supplies Inventories	App 1 Ln 52	
40	Regulatory Assets	App 5 Col F Ln 4	
41	Deferred Debits	App 5 Col F Ln 9	
42	Operating Reserves	App 5 Col F Ln 24	
43	Asset Retirement Obligation	App 5 Col F Ln 25	
44	Deferred Credits	App 5 Col F Ln 30	
45	Other Deferred Charges	App 5 Col F Ln 33	
46	Customer Deposits	App 2 Ln 1	
47	Customer Advances	App 1 Col F Ln 37	
48	Total Additional Rate Base Items	Sum of (Ln 35) thru (Ln 47)	
49	DS Rate Base Before Projected Plant Adjs	(Ln 34) + (Ln 48)	
Projected Plant Additions and Accumulated Reserve Adjs			
50	Distribution Projected Plant Additions	App 1 Ln 38	
51	Accumulated Depreciation - Distribution	App 1 Col E Ln 47	
52	G&I Projected Plant Additions	App 1 Ln 45	
53	Accumulated Depreciation - G&I	App 1 Col E Ln 54	
54	Total Adjs - Projected Plant Additions and Accumulated Reserve	Sum of (Ln 50) thru (Ln 53)	
55	DS Rate Base	(Ln 49) + (Ln 54)	

To Sch FR A-1 - REC LN 2
To Sch FR C-4 LN 15

To Sch FR A-1 LN 2
To Sch FR C-4 LN 6

Commonwealth Edison Company						Sch FR C-1
Expenses Computation						
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accls (\$ in 000s)	Customer Service and Informational (\$ in 000s)	A&G (\$ in 000s)
	DS Jurisdictional Expenses					
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197				
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 22 Cols C, D, E, and F				
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)				
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9				
5	A&G Total Before Direct Assignment	(Ln 3) * (Ln 4)				
6	Directly Assigned Regulatory Commission Expense	App 7 Ln 23				
7	Total DS A&G Expense	(Ln 5) + (Ln 6)				
8	Directly Assigned Uncollectible Expense	App 7 Ln 26				
9	Total Customer Accls Expense	(Ln 3) + (Ln 8)				
			Plant Related	Labor Related	100% DS Jurisdictional	Recovered Thru Other Tariffs
						Total
						Sum of (C) thru (F)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
	Taxes Other Than Income					
10	Total Taxes Other Than Income	App 7 Ln 65 Cols C, D, E, and F				
11	Allocator (%)	Sch FR A-2 Ln 24; Sch FR A-2 Ln 9; Taxes Recovered Thru Other Tariffs Excluded From Expense			100.00%	0.00%
12	DS Jurisdictional Taxes Other Than Income	(Ln 10) * (Ln 11)				
	Expense Summary					
13	Distribution Expense	Col C Ln 3				
14	Customer Accls Expense	Col D Ln 9				
15	Customer Service and Informational Expense	Col E Ln 3				
16	A&G Expense	Col F Ln 7				
17	Depreciation and Amort Expense - Current Period	Sch FR C-2 Col G Ln 6				
18	Depreciation and Amort Expense - Current Forecast	Sch FR C-2 Col G Ln 9				
19	Taxes Other Than Income	Col G Ln 12				
20	Regulatory Asset Amort	App 7 Col D Ln 43				
21	Pension Asset Funding Cost	Sch FR C-3 Ln 7				
22	Other Expense Adjs	App 7 Ln 29 + App 7 Ln 30				
23	Total Operating Expenses	Sum of (Ln 13) thru (Ln 22)				

Commonwealth Edison Company							Sch FR C-2
Depreciation and Amortization Expense Computation							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Distribution	Depreciable Other	Depreciable Acct 397	Amortized	Total DS Jurisdictional
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
	DS Jurisdictional Depreciation						
1	Depreciation Expense	FERC Fm 1 Pg 336 Col B Ln 8; (1)					
2	Amort Expense	(FERC Fm 1 Pg 336 Col D Ln 1) + (FERC Fm 1 Pg 336 Col D Ln 8) + (FERC Fm 1 Pg 336 Col D Ln 10)					
3	Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous ICC Orders	App 8 Ln 12 Cols C thru F					
4	Total Depreciation and Amort Expense After Adjs	(Ln 1) + (Ln 2) + (Ln 3)					
5	DS Jurisdictional (%)	Sch FRA-2 Ln 9; Sch FR A-2 Ln 28					Sum of (C) thru (F)
6	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 4) * (Ln 5)					To Sch FR C-1 Ln 17
7	Forecasted Change in Depreciation and Amort Expense	App 8 Col G (Ln 13) thru (Ln 15); (2)					
8	DS Jurisdictional (%)	Sch FR A-2 Ln 9; Sch FR A-2 Ln 28					Sum of (C) thru (F)
9	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 7) * (Ln 8)					To Sch FR C-1 Ln 18
10	Total DS Jurisdictional Forecasted Depreciation Expense	(Ln 6) + (Ln 9)					
	Summary of Depreciation Expense	(3)	Total DS Jurisdictional	Total	(C) * (D)		
			(\$ in 000s)	%	(\$ in 000s)		
11	Distribution	(Col C Ln 4) + (Col C Ln 7)		100.00%			
12	G&I Plant - Excluding Communication Equipment	(Col D Ln 4) + (Col D Ln 7) + (Col F Ln 4) + (Col F Ln 7); Sch FR A-2 Ln 9					
13	Communication Equipment	(Col E Ln 4); Sch FR A-2 Ln 28					
14	Total DS Jurisdictional Depreciation Expense	(Ln 11) + (Ln 12) + (Ln 13)					
	Notes:						
(1)	Total General Plant Depreciation Expense is disclosed on FERC Fm 1 Pg 336 Col B Ln 10. The amount related to Acct 397 is shown in the footnote for this line in the FERC Fm 1						
(2)	For purposes of the forecast, all general plant depreciation expense including the amount related to Acct 397 was included in Depreciable Other in Col D.						
(3)	Total before DS jurisdictional is the source for the input for the accumulated reserve adjustment in App 1. To App 1 Col C Ln 46, 47, 50.						

Commonwealth Edison Company			Sch FR C-3
Pension Funding Costs Computation			
Ln	Description	Source	Amt
			(\$ in 000s)
1	Pension Asset	FERC Fm 1 Pg 233	
2	Associated ADIT	App 4 Ln 12	
3	Pension Funding Net of ADIT	(Ln 1) + (Ln 2)	
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9	
5	DS Jurisdictional Pension Asset Net of ADIT	(Ln 3) * (Ln 4)	
6	Cost of Long-Term Debt (%)	Sch FR D-1 Ln 14	
7	Pension Funding Cost	(Ln 5) * (Ln 6)	
			To: Sch FR C-1 Ln 21

Commonwealth Edison Company			Sch FR C-4	
Taxes Computation				
Ln	Description	Source	Amt (\$ in 000s)	
Income Tax Rate				
1	Federal Tax Rate (%)	WP 21		
2	Illinois State Tax Rate (%)	WP 21		
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))		
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)		To Sch A-3 Ln 22 and To App 9 Col D
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))		To Sch FR A-1 Ln 17 and Sch FR A-1 - REC Ln 17
Interest Synchronization				
6	DS Rate Base	Sch FR B-1 Ln 55		
7	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Ln 16) + (Sch FR D-1 Ln 18)		
8	Effective Income Tax Rate (%)	Ln 4		
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)		To Sch FR A-1 Ln 15
Amort of ITCs and Permanent Tax Differences				
10	Permanent Tax Differences	App 9 Ln 7		
11	Other Tax Adjs	App 9 Ln 12		
12	Total Amort of ITCs and Permanent Tax Differences	(Ln 10) + (Ln 11)		
13	Gross Revenue Conversion Factor	(1.0) / ((1.0) - (Ln 8))		To Sch FR D-1 Ln 24
14	Impact of ITCs and Permanent Tax Differences	(Ln 12) * (Ln 13)		To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 19
Interest Synchronization - Reconciliation				
15	DS Rate Base Before Projected Plant Adjs	Sch FR B-1 Ln 49		
16	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Ln 16) + (Sch FR D-1 Ln 18)		
17	Effective Income Tax Rate (%)	Ln 4		
18	Interest Synchronization Deduction	(Ln 15) * (Ln 16) * (Ln 17)		To Sch FR A-1 - REC Ln 15

Commonwealth Edison Company			Sch FR D-1	
Cost of Capital Computation				
	(A)	(B)	(C)	(D)
Ln	Description	Source	Value - Plan Year	Value - Reconciliation
	Capitalization Sources			(3)
	Common Equity			
1	Book Value of Common Equity (\$ in 000s)	ILCC Fm 21 Pg 4 Col D Ln 15		
2	Goodwill (\$ in 000s)	FERC Fm 1 ISEC 10K		
3	Adjusted Common Equity Balance (\$ in 000s)	(Ln 1) - (Ln 2)		
4	Long-Term Debt Balance (\$ in 000s)	(App 13 Ln 42) / 1,000		
5	Short-Term Debt Balance (\$ in 000s)	App 12 Ln 4		
6	Total Capital (\$ in 000s)	(Ln 3) + (Ln 4) + (Ln 5)		
7	Equity as a Percentage of Total Capital (%)	(Ln 3) / (Ln 6)		
8	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 4) / (Ln 6)		
9	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 5) / (Ln 6)		
	Cost of Capital			
	Cost of Common Equity			
10	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13		
11	Performance Metrics Penalty (%)	(1)		
12	Cost of Equity Base (%)	(2)		
13	Total Cost of Common Equity (%)	(Ln 10) + (Ln 11) + (Ln 12)		
14	Cost of Long-Term Debt (%)	App 13 Ln 43		
15	Cost of Short-Term Debt (%)	App 12 Ln 3		
16	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 8) * (Ln 14) + (Ln 9) * (Ln 15)		
	Cost of Credit Facilities			
17	Credit Facilities Expense (\$ in 000s)	App 12 Ln 8		
18	Cost of Capital of Credit Facilities (%)	(Ln 17) / (Ln 6)		
	Wtd Avg Cost of Capital			
19	Wtd Cost of Equity (%)	(Ln 7) * (Ln 13)		
20	Wtd Cost of Long-Term Debt (%)	(Ln 8) * (Ln 14)		
21	Wtd Cost of Short-Term Debt (%)	(Ln 9) * (Ln 15)		
22	Cost of Credit Facilities (%)	Ln 18		
23	Pre-Tax Wtd Avg Cost of Capital (%)	Sum of (Ln 19) thru (Ln 22)		
		To Sch FR A-1 Ln 13 and To Sch FR A-4 Col C Ln 4 To Sch FR A-1 REC Ln 13		
	Note:			
(1)	Equal to the sum of penalties, if any, computed in accordance with the provisions of the tariff and penalty determination provisions described in Section 16-108.5(f-5) of the Act. See WP 23.			
(2)	Plan Year - Section 16-108.5(c)(3) of the Act. Reconciliation - Section 16-108.5(d)(1) of the Act.			
(3)	For the initial filing, the amounts in this column are blank.			

Commonwealth Edison Company			Sch FR D-2
Average Yield on Treasury Securities Computation			
Ln	Description	Source	Avg Yield %
	Mon in Yr X		
1	Jan	(1)	
2	Feb	(1)	
3	Mar	(1)	
4	Apr	(1)	
5	May	(1)	
6	Jun	(1)	
7	Jul	(1)	
8	Aug	(1)	
9	Sep	(1)	
10	Oct	(1)	
11	Nov	(1)	
12	Dec	(1)	
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	
			To Sch FR D-1 Ln 10
(1)	Monthly avg yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act		

Commonwealth Edison Company						App 1
Capital Information						
Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)
Distribution Plant - Adjs to Plant In Service						
Recovered Thru Other Tariffs (input as negative number)						
1	Rider AMP	WP 1				
2	Rider EDA Switches	WP 1				
3	Other Recovered Thru Other Tariffs If Any	WP 1				
Disallowed in Previous ICC Orders						
4	Dkt 05-0587	WP 1				
5	Dkt 07-0566	WP 1				
6	Dkt 10-0467	WP 1				
7	Incentive Comp Related to Net Income	WP 1				
8	Other Disallowed in Previous ICC Orders If Any	WP 1				
9	Total Adjs to Distribution Plant in Service	Sum of (Ln 1) thru (Ln 8)				To Sch FR B-1 Ln 3
Distribution Plant - Adjs to Accumulated Reserve						
Recovered Thru Other Tariffs (input as positive number)						
10	Rider AMP	WP 1				
11	Rider EDA Switches	WP 1				
12	Other Recovered Thru Other Tariffs If Any	WP 1				
Disallowed in Previous ICC Orders						
13	Dkt 05-0597	WP 1				
14	Dkt 07-0566	WP 1				
15	Dkt 10-0467	WP 1				
16	Other Disallowed in Previous ICC Orders If Any	WP 1				
17	Total Adjs to Distribution Accumulated Reserve	Sum of (Ln 10) thru (Ln 16)				To Sch FR B-1 Ln 19
G&I Plant - Adjs to Plant In Service						
Recovered Thru Other Tariffs (input as negative number)						
18	Supply Administration Software	WP 1				
19	Rider AMP	WP 1				
20	Rider PORCB	WP 1				
21	Other Recovered Thru Other Tariffs If Any	WP 1				
Disallowed in Previous ICC Orders						
22	Disallowed in Previous ICC Orders If Any	WP 1				
23	Total Adjs to G&I Plant in Service	Sum of (Ln 18) thru (Ln 22)				To Sch FR B-1 Ln 9
G&I Plant - Adjs to Accumulated Reserve						
Recovered Thru Other Tariffs (input as positive number)						
24	Supply Administration Software	WP 1				
25	Rider AMP	WP 1				
26	Rider PORCB	WP 1				
27	Other Recovered Thru Other Tariffs If Any	WP 1				
Disallowed in Previous ICC Orders						
28	Disallowed in Previous ICC Orders If Any	WP 1				
29	Total Adjs to G&I Accumulated Reserve	Sum of (Ln 24) thru (Ln 28)				To Sch FR B-1 Ln 23

Commonwealth Edison Company						App 1
Capital Information						
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Customer Advances IPPs	Customer Advances for Construction	Line Extension Deposits	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D) + (E)
						(\$ in 000s)
	Customer Advances					
30	Customer Advances for Construction	WP 11, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56				
	Adjs to Customer Advances					
31	Customer Advances Transmission Related - IPPs	(1)				
32	Projects Placed in Service or Included in Projected Plant Additions	(2)				
33	Expense Projects Including Below the Line	(3)				
34	Projects Placed in Hold Status	(4)				
35	Non DS Jurisdictional	(5)				
36	Other Adjs to Customer Advances If Any	WP 11, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56				
37	Rate Base Adj for Customer Advances	Sum of (Ln 30) thru (Ln 36)				
	Notes:					To Sch FR B-1 Ln 47
(1)	Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers					
(2)	Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions					
(3)	Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred					
(4)	Represents advances received for project work in which the retail customer has delayed construction and are not reflected in rate base					
(5)	Represents advances for Non DS jurisdictional project work					
Ln	Description	Source	Plant In Service			
			(\$ in 000s)			
	Projected Plant Additions					
38	Distribution Plant	WP 19				To Sch FR B-1 Ln 50 and App 2 Col C Ln 13
39	Communication Equipment - Acct 397	WP 19				
40	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 28				
41	Total DS Jurisdictional Acct 397	(Ln 38) * (Ln 40)				
42	G&I Plant Excluding Acct 397	WP 19				
43	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9				
44	Total DS Jurisdictional G&I Excluding Acct 397	(Ln 42) * (Ln 43)				
45	Total DS Jurisdictional G&I Plant	(Ln 41) + (Ln 44)				To Sch FR B-1 Ln 52
46	Total Forecasted DS Jurisdictional Plant Additions	(Ln 38) + (Ln 45)				
	Projected Depreciation Reserve Adj		Depreciation	Removal Spend	Total	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
47	Distribution Forecasted Depreciation Expense	(Sch FR C-2 Col C Ln 11) * (-1.0); WP 19				To Sch FR B-1 Ln 5
48	Communication Equipment Depreciation Expense - Acct 397	(Sch FR C-2 Col C Ln 13) * (-1.0); WP 19				
49	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 28				
50	Total DS Jurisdictional Acct 397	(Ln 48) * (Ln 49)				
51	G&I Plant Excluding Acct 397	(Sch FR C-2 Col C Ln 12) * (-1.0); WP 19				
52	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 9				
53	Total DS Jurisdictional G&I Plant Excluding Acct 397	(Ln 51) * (Ln 52)				
54	Total DS Jurisdictional G&I Plant	(Ln 50) + (Ln 53)				To Sch FR B-1 Ln 53
55	Total Forecasted Change in Depreciation Reserve	(Ln 47) + (Ln 54)				
	Asset Retirement Obligation - Accumulated Reserve					
56	Transmission Plant	WP 20				
57	Distribution Plant	WP 20				To Sch FR B-1 Ln 16
58	General Plant	WP 20				To Sch FR B-1 Ln 22
59	Total	(Ln 56) + (Ln 57) + (Ln 58)				To Sch FR A-2 Ln 17
	Accounts Payable Related to Materials and Supplies					
60	Distribution Materials and Supplies Balance	WP 14				
61	Accts Payable Related to Materials and Supplies	WP 14				
62	Total	(Ln 60) + (Ln 61)				To Sch FR B-1 Ln 39

Commonwealth Edison Company			App 2
Customer Deposits Information			
Ln	Description	Source	Amt
			(\$ in 000s)
1	13 Mon Avg	WP 2	
			To Sch FR B-1 Ln 46

Commonwealth Edison Company						App 3
Cash Working Capital Information						
Ln	(A) Description	(B) Source	(C) Amt	(D) Lag (Lead)	(E) CWC Factor (D) / 365	(F) CWC Requirement (C) x (E)
			(\$ in 000s)			(\$ in 000s)
1	Receipts	WP 3				
	Collection of Non Revenue Non Expense Items:					
2	Energy Assistance/Renewable Energy	WP 3				
3	Gross Receipts/Municipal Utility Tax	WP 3				
4	Illinois Excise Tax	WP 3				
5	Infrastructure Maintenance Fee	WP 3				
6	Other Revenues If Any	WP 3				
7	Total Revenue and Non Revenue Receipts	Sum of (Ln 1) thru (Ln 6)				
	Outlays					
8	Base Payroll and Withholdings	WP 3				
9	Vacation Pay Expense	WP 3				
10	Incentive Compensation Expense	WP 3				
11	Employee Benefits - Pension and OPEB	WP 3				
12	Employee Benefits - Other	WP 3				
13	Inter Company Billings - Less Pass Thrus	WP 3				
14	Inter Company Billings - Pass Thrus	WP 3				
15	Property Leases	WP 3				
16	Other O&M Expense	WP 3				
17	Property/Real Estate Taxes	WP 3				
18	FICA Contributions	WP 3				
19	Federal Unemployment Tax	WP 3				
20	State Unemployment Tax	WP 3				
21	Electricity Distribution Tax	WP 3				
22	State Franchise Tax	WP 3				
23	City of Chicago Dark Fiber Tax	WP 3				
24	State Public Utility Fund	WP 3				
25	Illinois Sales and Use Tax	WP 3				
26	Chicago Sales and Use Tax	WP 3				
27	Interest Expense	WP 3				
28	Current State Income Tax	WP 3				
29	Current Federal Income Tax	WP 3				
30	Other Outlays If Any	WP 3				
	Payment of Non Revenue Non Expense Items:					
31	Energy Assistance/Renewable Energy	WP 3				
32	Gross Receipts/Municipal Utility Tax	WP 3				
33	Illinois Excise Tax	WP 3				
34	Infrastructure Maintenance Fee	WP 3				
35	Other Outlays	WP 3				
36	Total Outlays	Sum of (Ln 8) thru (Ln 35)				
37	Receipts Less Outlays	(Ln 7) - (Ln 36)				
38	Accts Payable Related to CWIP	WP 3; Col D Ln 14				
39	Total CWC Requirement	(Ln 7) + (Ln 36) + (Ln 38)				

To: Sch ER-B-1 Ln 37

Commonwealth Edison Company					App 4
Accumulated Deferred Income Taxes Information					
	(A)	(B)	(C)	(D)	
Ln	Description	Source	Total	DS Jurisdictional	
	Acct / Item - Debit / (Credit) Balance		(\$ in 000s)	(\$ in 000s)	
	Acct 190				
1	Current	WP 4			
2	Non Current	WP 4			
3	Total Acct 190	(Ln 1) + (Ln 2)			
	Acct 282				
4	Acct 282 - Liberalized Depreciation - Plant & Equipment	WP 4			
5	Acct 282 - Other Property	WP 4			
6	Total Acct 282	(Ln 4) + (Ln 5)			
	Acct 283				
7	Current	WP 4			
8	Non Current	WP 4			
9	Total Acct 283	(Ln 7) + (Ln 8)			
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs	WP 4			
11	Total ADIT After Adjs	(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)			To Sch FR B-1 Ln 38
12	ADIT Associated with Pension Asset	WP 4			To Sch FR C-3 Ln 2

Commonwealth Edison Company						App 5
Deferred Charges Information						
Ln	(A) Description	(B) Source	(C) Yr End	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E) (\$ in 000s)
Regulatory Assets - Acct 182.3						
1	Employee Incentive Payments - March 2003 Agreement	WP 5		DS	100.00%	
2	Non DS Jurisdictional	WP 5		Non DS	0.00%	
3	Other Regulatory Asset If Any	WP 5				
4	Total Acct 182.3 - FERC Fm 1 Pg 232 Col. F Ln 44 Entered in Col C	Sum of (Ln 1) thru (Ln 3)				To Sch FR B-1 Ln 40
Deferred Debits - Acct 185						
5	Long-Term Receivable From VEBA Trust	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
6	Cook County Forest Preserve Fees - Amort Thru 2015	WP 5		DS	100.00%	
7	Non DS Jurisdictional	WP 5		Non DS	0.00%	
8	Other Deferred Debits If Any	WP 5				
9	Total Acct 186 - FERC Fm 1 Pg 233 Col F Ln 49 Entered in Col C	Sum of (Ln 5) thru (Ln 8)				To Sch FR B-1 Ln 41
Operating Reserves - Acct 228.1, 228.2, 228.3, 228.4						
10	Environmental Liability - Super Fund Site	WP 5		DS	100.00%	
11	Other Environmental Liability	WP 5		DS	100.00%	
12	Deferred Comp Unit Plan	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
13	Non-Pension Post Retirement Benefit Obligation	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
14	Executive Death Benefits	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
15	Executive Death Benefits - SERP	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
16	Deferred Comp Plan - Level 2	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
17	Management Retention Incentive Plan	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
18	FASB 112 Liability	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
19	Long-Term Incentive Plans	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
20	Public Claims	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
21	Workmen's Comp - Long-Term	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
22	Non DS Jurisdictional	WP 5		Non DS	0.00%	
23	Other Operating Reserves If Any	WP 5				
24	Total Acct 228.1, 228.2, 228.3, 228.4 - FERC Fm 1 Pg 112 Col C Lns 27-30 Entered in Col C	Sum of (Ln 10) thru (Ln 23)				To Sch FR B-1 Ln 42
Asset Retirement Obligation - Acct 230						
25	Asset Retirement Obligation	FERC Fm 1 Pg 112 Col C Ln 34, WP 5				To Sch FR B-1 Ln 43
Deferred Credits - Acct 253						
26	Deferred Rents Note - FAS 13	WP 5; Sch FR A-2 Ln 9		Wages & Salaries		
27	Deferred Benefits - ACRS Deduction Sold	WP 5; Sch FR A-2 Ln 24		Net Plant		
28	Non DS Jurisdictional	WP 5		Non DS	0.00%	
29	Other Deferred Credits If Any	WP 5				
30	Total Acct 253 - FERC Fm 1 Pg 269 Col F Ln 47 Entered in Col C	Sum of (Ln 26) thru (Ln 29)				To Sch FR B-1 Ln 44
Other Deferred Charges						
Total Expense Adj						Balance
One-Time, Unusual Expense > \$10M - Amortized Over 5 Yrs						(\$ in 000s)
31	Incremental Storm	WP 8				
32	Other Deferred Charges If Any	WP 8				
33	Total	(Ln 31) + (Ln 32)				To Sch FR B-1 Ln 45

Commonwealth Edison Company							App 7
Expense Information							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	Total
							Sum of Col (C) thru Col (F)
	Operating Expense Adjs	Rate Making Adjs	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
1	City of Chicago / Midwest Generation Settlement	WP 7					
2	Franchise Requirements	Acct 927					
3	Duplicate Charges (Credit)	Acct 929					
4	Industry Memberships - Professional Membership Associations	WP 7					
5	Charitable Contributions	WP 7					
6	General Advertising Expenses - Non Safety or Informational	WP 7					
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7					
8	CARE Program Expenses	WP 7					
9	Non DS Uncollectible Expenses - Outside Agency	WP 7					
10	Regulatory Commission Expenses	Acct 928					
11	Uncollectible Accounts	Acct 904					
12	Incentive Comp Related to Net Income	WP 7					
13	Other Rate Making Adjs If Any	WP 7					
	Recovered Thru Other Tariffs						
14	Supply Administration Costs	WP 7					
15	Residential Real Time Pricing	WP 7					
16	Expenses for Manufactured Gas Plants	WP 7					
17	Energy Efficiency and Demand Response Programs	WP 7					
18	Rider AMP Pilot	WP 7					
19	Interest Accrued on Customer Deposits	WP 7					
20	Other Recovered Thru Other Tariffs Adjs If Any	WP 7					
21	Voluntary Exclusions If Any	WP 7					
22	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 21)					
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2	
23	Regulatory Commission Expenses Directly Assigned to Distribution - Acct 928	WP 7					To Sch FR C-1 Col F Ln 6
Ln	Description	Source		Customer Accts			
				(\$ in 000s)			
	DS Uncollectibles						
24	Uncollectible Accounts (1)	(Col D Ln 11) * (-1.0)					
25	Revenue as A Percent of Ultimate Consumer Revenues (%)	Sch FR A-2 Ln 27					
26	Total DS Uncollectibles	(Ln 24) * (Ln 25)				To Sch FR C-1 Col D Ln 9	
			Total Expense Adj	Amort Amt	Adj to Revenue Requirement		
				(C) / (-5.0)	(C) + (D)		
	Adjs for Severance or Unusual Operating Expenses > \$10M		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
	One-Time Severance or Unusual Expense > \$10M - Amortized Over 5 Yrs						
27	Incremental Storm	WP 8					
28	Other One-Time Expenses > \$10M If Any	WP 8					
29	Total Adjs to Operating Expenses > \$10M	(Ln 27) + (Ln 28)				To Sch FR C-1 Ln 22	
30	Amort of Initial Rate Case Expense	WP 8				To Sch FR C-1 Ln 22	

Commonwealth Edison Company							App 7
Expense Information							
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
		Total	DS Jurisdictional				
Account 407.3 Regulatory Asset Amort		(\$ in 000s)	(\$ in 000s)				
31	Employee Incentive Payments - March 2003 Agreement	WP 7					
32	Conditional Asset Retirement Obligations	WP 7					
33	Recoverable RTO Start Up Costs	WP 7					
34	MGP Remediation Costs	WP 7					
35	Original Cost Audit Costs	WP 7					
36	Rehearing on ICC Dkt 05-0597	WP 7					
37	Lease Abandonment Costs	WP 7					
38	Rate Case Costs - ICC Dkt 07-0566	WP 7					
39	FIN 47 PCB Costs	WP 7					
40	Rider AMP Regulatory Asset	WP 7					
41	Under Recovered Uncollectible Amts	WP 7					
42	Other Regulatory Asset Amort If Any	WP 7					
43	Total Regulatory Asset Amort FERC Form 1 Pg 114 Col C Ln 12 Entered in Col C	Sum of (Ln 31) thru (Ln 42)			To Sch FR C-1 Ln 20		
Ln	Description	Source	Plant Related	Labor Related	100% DS	Recovered Through Other Tariffs	Total Sum of Col (C) thru Col (F) (\$ in 000s)
	Taxes Other Than Income		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
	Type of Tax						
44	Real Estate	WP 7					
45	Illinois Use Tax on Purchases	WP 7					
46	Vehicle Use	WP 7					
47	State Franchise	WP 7					
48	Chicago Use	WP 7					
49	Chicago Transaction	WP 7					
50	Chicago Dark Fiber Revenue	WP 7					
51	Unemployment & State Unemployment	WP 7					
52	FICA	WP 7					
53	City of Chicago	WP 7					
54	Electricity Distribution	WP 7					
55	Public Utility Fund	WP 7					
56	Electricity Excise	WP 7					
57	Rider RCA - Low Income Assistance	WP 7					
58	Rider RCA - Renewable	WP 7					
59	Infrastructure	WP 7					
60	Municipal Utility	WP 7					
61	Other Taxes Other Than Income If Any	WP 7					
62	Total Taxes Other Than Income - FERC Form 1 Pg 114 Col C Ln 14 Entered in Col G	Sum of (Ln 44) thru (Ln 61)					
	Costs Recovered Through Other Tariffs and Other Reductions						
63	Adj For Payroll Taxes for Supply Administration	WP 7					
64	Other Adjs	WP 7					
65	Total Taxes Other Than Income	(Ln 62) + (Ln 63) + (Ln 64)					
			To Sch FR C-1 Col C Ln 10	To Sch FR C-1 Col D Ln 10	To Sch FR C-1 Col E Ln 10	To Sch FR C-1 Col F Ln 10	
(1)	For 2010 and 2011 the source is (Col D Ln 11) * (-1.0). For 2012 and beyond, net charge offs will be used and the source is WP7.						

Commonwealth Edison Company							App 8
Depreciation Information							
Ln	(A) Description	(B) Source	(C) Distribution	(D) G&I Depreciable Other	(E) G&I Depreciable Acct 397	(F) G&I Amortized	(G)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
	Adjs to Depreciation Expense						
	Costs Recovered Through Other Tariffs						
	Supply Administration Software Recovered Through Rider PE						
1		WP 1					
2	Rider EDA Switches	WP 1					
3	Rider AMP	WP 1					
4	Rider PORCB	WP 1					
5	Other Costs Recovered Thru Other Tariffs	WP 1					
	Costs Disallowed in Previous ICC Orders						
6	Dkt 05-0597	WP 1					
7	Dkt 07-0566	WP 1					
8	Dkt 10-0467	WP 1					
9	Other Costs Disallowed in Previous ICC Orders	WP 1					
	Other Adjs						
10	Depreciation Expense Related to Asset Retirement Costs	(1)					
11	Other Adjs to Depreciation Expense	WP 1					
12	Total Adjs to Depreciation Expense	Sum of (Ln 1) thru (Ln 11)					
			To Sch FR C-2 Col C Ln 3	To Sch FR C-2 Col D Ln 3	To Sch FR C-2 Col E Ln 3	To Sch FR C-2 Col F Ln 3	

Commonwealth Edison Company							App 8
Depreciation Information							
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Projected Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense
			(5)	(5)	(C) + (D)	Col (G) (Ln 17) thru (Ln 19)	(E) * (F)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%	(\$ in 000s)
Projected Change in Depreciation Expense							
13	Distribution Plant	App 1 Ln 38; Col G Ln 17					
14	General Plant	WP 19					
15	Intangible Plant	WP 19					
16	Total Projected Depreciation Expense Change	(Ln 13) + (Ln 14) + (Ln 15)					
Plant in Service Balance							
	Depreciation Rate Calculation		Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class
					((C) + (D)) / 2		(F) / (E)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%
17	Distribution Plant	(2), (3), (4)					
18	General Plant	(2), (3), (4)					
19	Intangible Plant	(2), (3), (4)					
	Retirements		Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
20	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col F					
21	General Plant	FERC Fm 1 Pgs 205, 207 Col F					
22	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col F					
	5 Year Average Retirements						(\$ in 000s)
23	Distribution Plant	Avg of Col (C) thru Col (G) Ln 20					
24	General Plant	Avg of Col (C) thru Col (G) Ln 21					
25	Intangible Plant	Avg of Col (C) thru Col (G) Ln 22					
Notes:							
(1)	Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.						
(2)	FERC Fm 1 Pg 206 Col B Ln 75, Pg 206 Col B Ln 99, Pg 204 Col B Ln 5						
(3)	FERC Fm 1 Pg 207 Col G Ln 75, Pg 207 Col G Ln 99, Pg 205 Col G Ln 5						
(4)	FERC Fm 1 Pg 336 Col F Ln 8, Ln 10, and Ln 1						
(5)	(-1.0) * (Col G), (Ln 23) thru (Ln 25)						

Commonwealth Edison Company							App 9
Permanent Tax Impacts Information							
Ln	(A) Description	(B) Source	(C) Total	(D) Statutory	(E) Assignment/ Allocation	(F) DS Jurisdictional Percentage	(G) DS Jurisdictional Amt
			Pre-Tax Utility Amt	Tax Rate (1')	Method		(C) * (D) * (F)
	Permanent Tax Differences		(\$ in 000s)	%		%	(\$ in 000s)
	Income Tax Additions						
1	Meals and Entertainment - 50%	WP 9; Sch FR A-2 Ln 9			Wages & Salaries		
2	Safe Harbor Credit	WP 9; Sch FR A-2 Ln 24			Net Plant		
3	Disposition of Stock	WP 9; Sch FR A-2 Ln 9			Wages & Salaries		
4	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 24			Net Plant		
5	Corporate-Owned Life Insurance Premiums	WP 9; Sch FR A-2 Ln 9			Wages & Salaries		
6	Other Income Tax Items	WP 9					
7	Total Income Tax Items	Sum of (Ln 1) thru (Ln 6)					
							To Sch FR C-4 Ln 10
			Utility Amt (\$ in 000s)				(C) * (F)
	Other Tax Adjs to Income						
8	ITC Amort	WP 9			DS	100.00%	
9	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 24			Net Plant		
10	Regulatory Asset Flow Thru	WP 9; Sch FR A-2 Ln 24			Net Plant		
11	Other Tax Adjs to Income	WP 9					
12	Total Other Tax Adjs to Income	Sum of (Ln 8) thru (Ln 11)					
							To Sch FR C-4 Ln 11
13	Overall Total Permanent Tax Impacts Adjs	(Ln 7) + (Ln 12)					
	Note:						
(1)	Sch FR C-4 Ln 4						

Commonwealth Edison Company						App 10
Other Revenues Information						
Ln	(A) Description	(B) Source	(C) Total Company (\$ in 000s)	(D) Allocator	(E) Percentage %	(F) DS Jurisdictional (C) * (E) (\$ in 000s)
FERC Acct 450 - Forfeited Discounts						
1	Late Payment Fees - Electric Service	WP 10		DS	100.00%	
2	Late Payment Fees - Nonstandard Service	WP 10		DS	100.00%	
3	Earned Finance Charge on Deferred Payment Agreements	WP 10		DS	100.00%	
4	Late Payment Fees - Past Due Amts Billed Under Rider RRS	WP 10		DS	100.00%	
5	Other Forfeited Discounts	WP 10				
6	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	Sum of (Ln 1) thru (Ln 5)				
7	FERC Acct 450 Revenues Applied to Transmission	(1)				
8	Total Forfeited Discounts	(Ln 6) + (Ln 7)				
FERC Acct 451 - Miscellaneous Service Revenues						
9	Return Check Charges	WP 10		DS	100.00%	
10	Reconnection Fees	WP 10		DS	100.00%	
11	Other Revenues - Real Estate Lease Applications & Customer Studies	WP 10		DS	100.00%	
12	Other Revenues - Call Center Referrals	WP 10		DS	100.00%	
13	Utility Property Land Related	WP 10, Sch FR A-2 Ln 24		Net Plant		
14	Temporary Services	WP 10		DS	100.00%	
15	Electric Choice Fees	WP 10		DS	100.00%	
16	Meter Tampering	WP 10		DS	100.00%	
17	Meter Services	WP 10		DS	100.00%	
18	Interconnection Application Fee	WP 10		DS	100.00%	
19	Other Miscellaneous Service Revenues	WP 10				
20	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	Sum of (Ln 9) thru (Ln 19)				
21	FERC Acct 451 Revenues Applied to Transmission	(2)				
22	Total Forfeited Discounts	(Ln 20) + (Ln 21)				
FERC Acct 454 - Rent From Electric Property						
23	Distribution Equipment Rental - Special Contract	WP 10		DS	100.00%	
24	Rent From Land PHFU Leases for Crop Farming, Pasture, Parking Lot, and Other	WP 10		Non DS	0.00%	
25	Distribution Equipment Rental - Rider NS	WP 10		DS	100.00%	
26	Meter Rental - Rider ML	WP 10		DS	100.00%	
27	Tower Attachments	WP 10		Non DS	0.00%	
28	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 31		Easement		
29	Rent from Annual Easements/RoW's Leased to IDOT, Pipeline Companies and Others	WP 10, Sch FR A-2 Ln 31		Easement		
30	Real Estate Taxes - Included in Rent From Land Easements	WP 10, Sch FR A-2 Ln 31		Easement		
31	Sublease of Office Space	WP 10, Sch FR A-2 Ln 9		Wages & Salaries		
32	Pole Attachments	WP 10		DS	100.00%	
33	Third Party Use of Fiber Optic Cable	WP 10, Sch FR A-2 Ln 24		Com		
34	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 31		Easement		
35	Rent From Annual Easements	WP 10, Sch FR A-2 Ln 31		Easement		
36	Rent From Affiliates	WP 10, Sch FR A-2 Ln 9		Wages & Salaries		
37	Facility Costs Billed to Affiliates	WP 10, Sch FR A-2 Ln 9		Wages & Salaries		
38	Other Rent From Electric Property	WP 10				
39	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C	Sum of (Ln 23) thru (Ln 38)				

Commonwealth Edison Company						App 10
Other Revenues Information						
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E) (\$ in 000s)
FERC Acct 456 - Other Electric Revenues						
40	IPP Electric Generation Study Reimbursement - A&G Accts	WP 10, Sch FR A-2 Ln 9		Wages & Salaries		
41	IPP Electric Generation Study Reimbursement - Transmission Accts	WP 10		Non DS	0.00%	
42	Fees Earned From Phone/Credit Card Program	WP 10		DS	100.00%	
43	Engineering Studies	WP 10		DS	100.00%	
44	Rate Relief Payment	WP 10		Non DS	0.00%	
45	Submeter Lease	WP 10		DS	100.00%	
46	Other Electric Revenues	WP 10				
47	Total FERC Acct 456 - FERC Fm 1 Pg 300 Col B Ln 21 Entered in Col C	Sum of (Ln 40) thru (Ln 46)				
FERC Acct 456.1 - Revenues from Transmission of Electricity to Others						
48	Network Transmission	WP 10		Non DS	0.00%	
49	Wholesale Distribution Revenues From Municipalities	WP 10				
50	Total FERC Acct 456.1 - FERC Fm 1 Pg 300 Col B Ln 22 Entered in Col C	(Ln 48) + (Ln 49)				
51	Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Entered in Col C	(Ln 8) + (Ln 22) + (Ln 39) + (Ln 47) + (Ln 50)				
Other Adjs						
52	Single Bill Option Credit	WP 10		DS	100.00%	
53	Additional Lighting Facilities Charges	WP 10		DS	100.00%	
54	Estimated Cost of Franchise DS	(3); (App 11 Ln 41) / 1000				
55	Central Air Conditioning Cycling	WP 10		DS	100.00%	
56	Accounting Fees Collected Under Rider TAX	WP 10		DS	100.00%	
57	Other Adjs	WP 10				
58	Subtotal -Other Adjs	Sum of (Ln 52) thru (Ln 57)				
59	Total Other Revenues	(Ln 51) + (Ln 58)				
Notes:						
(1)	Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 11 Col D Ln 5					
(2)	Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 12 Col D Ln 1					
(3)	Total Company source: FERC Fm 1 Pg 323 Col B Ln 188; DS Jurisdictional source App 11 Ln 41 divided by 1,000					

Commonwealth Edison Company					App 11
Franchise Delivery Service Value Information					
Ln	(A) Description	(B) Source	(C) Annual Billing Units	(D) Current Unit Charges	(E) Franchise DS Value (C) * (D) \$
	Delivery Class				
	Watt-Hour				
1	CC	WP 10; ILCC No 10			
2	SMSC	WP 10; ILCC No 10			
3	DFC (kWh)	WP 10; ILCC No 10			
4	IEDT (kWh)	WP 10; ILCC No 10			
5	Total	Sum of (Ln 1) thru (Ln 4)			
	Small Load				
6	CC	WP 10; ILCC No 10			
7	SMSC	WP 10; ILCC No 10			
8	SV DFC (kW)	WP 10; ILCC No 10			
9	PV DFC (kW)	WP 10; ILCC No 10			
10	PV TRC (kW)	WP 10; ILCC No 10			
11	IEDT (kWh)	WP 10; ILCC No 10			
12	Total	Sum of (Ln 6) thru (Ln 11)			
	Medium Load				
13	CC	WP 10; ILCC No 10			
14	SMSC	WP 10; ILCC No 10			
15	SV DFC (kW)	WP 10; ILCC No 10			
16	PV DFC (kW)	WP 10; ILCC No 10			
17	PV TRC (kW)	WP 10; ILCC No 10			
18	IEDT (kWh)	WP 10; ILCC No 10			
19	Total	Sum of (Ln 13) thru (Ln 18)			
	Large Load				
20	CC	WP 10; ILCC No 10			
21	SMSC	WP 10; ILCC No 10			
22	SV DFC (kW)	WP 10; ILCC No 10			
23	PV DFC (kW)	WP 10; ILCC No 10			
24	PV TRC (kW)	WP 10; ILCC No 10			
25	IEDT (kWh)	WP 10; ILCC No 10			
26	Total	Sum of (Ln 20) thru (Ln 25)			
Ln	Description	Source	Annual Billing Units	Current Unit Charges	Franchise DS Value (C) * (D)
	Delivery Class				
	Very Large Load				
27	CC	WP 10; ILCC No 10			
28	SMSC	WP 10; ILCC No 10			
29	SV DFC (kW)	WP 10; ILCC No 10			
30	PV DFC (kW)	WP 10; ILCC No 10			
31	PV TRC (kW)	WP 10; ILCC No 10			
32	IEDT (kWh)	WP 10; ILCC No 10			
33	Total	Sum of (Ln 27) thru (Ln 32)			
	Fixture-Included Lighting				
34	Fixture Equivalent (kWh) (1)	WP 10; ILCC No 10			
35	IEDT (kWh)	WP 10; ILCC No 10			
36	Total	Sum of (Ln 34) thru (Ln 35)			
	General Lighting				
37	SMSC	WP 10; ILCC No 10			
38	DFC (kWh)	WP 10; ILCC No 10			
39	IEDT (kWh)	WP 10; ILCC No 10			
40	Total	Sum of (Ln 37) thru (Ln 39)			
41	Total Franchise DS Value	(Ln 5) + (Ln 12) + (Ln 19) + (Ln 26) + (Ln 33) + (Ln 36) + (Ln 40)			To App 10 Ln 54
	Note:				
(1)	Current average revenue per kWh for the delivery class				

Commonwealth Edison Company										App 12
Cost of Short-Term Debt Information										
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Ln	Description	Source	Wtd Avg Term to Mat Days	Balance Short-Term Debt (\$ in 000s)	CWIP (\$ in 000s)	CWIP Accruing AFUDC (\$ in 000s)	Short-Term Interest Expense (\$ in 000s)	Net Amt Outstdg (\$ in 000s)	Net Amt Outstdg (\$ in 000s)	Net Amt Outstdg (\$ in 000s)
	Short-Term Borrowings									
1	13 Mon Avg	WP 12								
2	Total Short-Term Interest Expense	WP 12								
3	Cost of Short-Term Debt (%)	SEC Form 10-K		To Sch FR D-1 Ln 15						
4	12 Mon Avg Net Outstdg Amt	WP 12								To Sch FR D-1 Ln 5
	Maintaining Credit Facilities (1')		Amt (\$ in 000s)							
	Primary Credit Facility									
5	Total	WP 12								
	Community- and Minority-Owned Bank Credit Facility									
6	Total	WP 12								
7	LC fees associated with PJM collateral requirements	WP 12								
8	Total Cost to Maintain Credit Facilities	(Ln 5) + (Ln 6) - (Ln 7)		To Sch FR D-1 Ln 17						
9	Total Capital	Sch FR D-1 Ln 6								
10	Credit Facility Cost of Capital (%)	(Ln 8) / (Ln 9)								
	Note:									
(1')	Does not include cost of short term borrowings, which are shown on Ln 1									

Commonwealth Edison Company Embedded Cost of Long-Term Debt Information													App 13
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
Ln	Description	Source	Rate	Principal	Face Amt Outside	Unamortized Discount (Premium)	Debt Expense	Carrying Value (E) - (F) - (G)	Coupon Interest (C) * (E)	Amort of Discount (Premium)	Amort of Debt Expense	Interest Expense (I) + (J) + (K)	
			%	\$	\$	\$	\$	\$	\$	\$	\$	\$	
First Mortgage Bonds													
1	Series 92 Iss 04/15/93 Mat 04/15/13	(1), (2)											
2	Series 94 Iss 07/01/93 Mat 07/01/13	(1), (2)											
3	1994C Iss 01/15/94 Mat 01/15/14	(1), (2)											
4	Series 98 Iss 03/15/02 Mat 03/15/12	(1), (2)											
5	Series 98 Iss 08/21/02 Mat 03/15/12	(1), (2)											
6	Series 100 Iss 01/22/03 Mat 02/01/33	(1), (2)											
7	Series 101 Iss 04/07/03 Mat 04/15/15	(1), (2)											
8	Series 103 Iss 03/06/05 Mat 03/15/36	(1), (2)											
9	Series 104 Iss 08/08/06 Mat 08/15/16	(1), (2)											
10	Series 104B Iss 10/02/06 Mat 08/15/16	(1), (2)											
11	Series 105 Iss 12/19/06 Mat 12/15/11	(1), (2)											
12	Series 105B Iss 03/22/07 Mat 03/15/36	(1), (2)											
13	Series 106 Iss 09/10/07 Mat 09/15/17	(1), (2)											
14	Series 107 Iss 01/16/08 Mat 01/15/38	(1), (2)											
15	Series 108 Iss 03/27/08 Mat 03/15/18	(1), (2)											
16	2008D Iss 05/09/08 Mat 03/01/20	(1), (2), (3)											
17	2008F Iss 05/09/08 Mat 03/01/17	(1), (2), (3)											
18	2008E Iss 06/27/08 Mat 05/01/21	(1), (2), (3)											
19	Series 109 Iss 08/02/10 Mat 08/01/20	(1), (2)											
20	Other First Mortgage Bonds, If Any	WP 13											
Commonwealth Edison Company Embedded Cost of Long-Term Debt Information													App 13 (Continued)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
Ln	Description	Source	Rate	Principal	Face Amt Outside	Unamortized Discount (Premium)	Debt Expense	Carrying Value (E) - (F) - (G)	Coupon Interest (C) * (E)	Amort of Discount (Premium)	Amort of Debt Expense	Interest Expense (I) + (J) + (K)	
			%	\$	\$	\$	\$	\$	\$	\$	\$	\$	
21	Total First Mortgage Bonds	Sum of (Ln 1) thru (Ln 20)											
22	Sinking Fund Debentures												
23	Iss 12/01/61 Mat 12/01/11	(1), (2)											
24	Other Sinking Fund Debentures, If Any	WP 13											
25	Notes												
26	Iss 07/18/98 Mat 07/15/18	(1), (2)											
27	Other Notes, If Any	WP 13											
28	Subordinated Deferrable Interest Debt												
29	Iss 03/17/03 Mat 03/15/33	(1), (2)											
30	Other Subordinated Deferrable Interest Debt, If Any	WP 13											
31	Settled Interest Rate Swaps	WP 13											
32	Debt to be Issued	(4)											
33	Total Long-Term Debt	Sum of (Ln 21) thru (Ln 29)											
Cost of Long-Term Debt													
34	Interest on Long-Term Debt	Col I Ln 30											
35	Amort of Discount (Premium)	Col J Ln 30											
36	Amort of Debt Expense	Col K Ln 30											
37	Amort of Loss on Recquired Debt	WP 13											
38	Amort of Gain on Recquired Debt	WP 13											
39	Cost of Long-Term Debt	Sum of (Ln 31) thru (Ln 35)											
Long-Term Debt Balance													
40	Total Long-Term Debt Balance	Col E Ln 30											
41	Unamortized Discount (Premium)	Col F Ln 30											
42	Unamortized Debt Expense	Col G Ln 30											
43	Unamortized Loss on Recquired Debt	WP 13											
44	Unamortized Gain on Recquired Debt	WP 13											
45	Balance of Long-Term Debt	(Ln 37) - (Ln 38) - (Ln 39)											
46	Cost of Long-Term Debt (%)	(Ln 40) - (Ln 41)											
47	Cost of Long-Term Debt (%)	(Ln 39) / (Ln 42)											
Notes:													
(1) Rate, Principal, and Amt Outside source: Fm 21 ILCC Pg 26a-27b.													
(2) Discount, Premium, and Expense (and the Amort thereof) source: Fm 21 ILCC Supplemental Pg 26a-27b.													
(3) Variable rate notes, Interest rates are actual as of end of Yr X.													
(4) Unamortized debt expense reflects a portion of ICC debt issuance fees under Dkt 07-0558 and 07-0608 that were paid in 2007 but were not fully utilized in debt issuances as of end of Yr X.													

Tab	Description of Change	Formula Location	Previous	Updated
FORMULA CHANGES				
A-3	Change in formula	Inserted line 24 - Impact of ITCs and Permanent Tax Differences		Added in order to include the impact of permeate tax differences on the collar calculation.
A-3	Added footnote	Added footnote to line 13		Added footnote in order to clarify reversal of prior year reserve as a follow up to Staff Data Request TEE 8.02
A-3	Change in formula	Line 20	Credit facility amount represented the total amount of the expense	Calculated amount multiplying rate base times the percentage cost of credit facility fees on D-1
D-2	Footnote Edited			Referenced in footnote to (1') WP 23 for the calculation of the performance metrics penalty
App 2	Change in formula	Removed Lines 2 and 3		Removed lines 2 and 3 to remove the adjustment for interest on customer deposits
App 3	Change in formula	Inserted lines 9 and 10		Inserted line 9 - "Vacation Pay Expense" and line 10 - "Incentive Compensation Expense"
App 7	Change in formula	Inserted line 19		Inserted line 19 - "Interest Accrued on Customer Deposits" to adjust for adding this cost to expense.
App 7	Added footnote	Added footnote to line 24		Added footnote to clarify that for 2012 and after, net charge offs will be used in the calculation of bad debt
App 12	Change in formula	Line 3		Changed the cost of short term debt calculation to an input from the SEC 10-K
OTHER MINOR CHANGES				
Index	Text Change		Reconciliation Calculation	Reconciliation Computation
Index	Text Change		Expenses Summary Computation	Expenses Computation
Sch FR A-1	Text Change	Description column Ln 2	Acct	Accts
Sch FR A-1	Text Change	Description column Ln 11	Total Operating Expenses	Total DS Operating Expenses
Sch FR A-1	Text Change	Description column Ln 12	Rate Base	DS Rate Base
Sch FR A-1	Text Change	Description column Ln 19	ITCs and Permanent Tax Differences	Impact of ITCs and Permanent Tax Differences
Sch FR A-1	Text Change	Description column Ln 22	Other Revenues	Total Other Revenues
Sch FR A-1 - REC	Text Change	Description column Ln 2	Acct	Accts
Sch FR A-1 - REC	Text Change	Description column Ln 11	Total Operating Expenses	Total DS Operating Expenses
Sch FR A-1 - REC	Text Change	Description column Ln 12	Rate Base - Reconciliation	DS Rate Base - Reconciliation
Sch FR A-1 - REC	Text Change	Description column Ln 19	ITCs and Permanent Tax Differences	Impact of ITCs and Permanent Tax Differences
Sch FR A-1 - REC	Text Change	Description column Ln 22	Other Revenues	Total Other Revenues
Sch FR A-2	Text Change	Description column	Wages and Salaries Allocator Calculation	Wages & Salaries Allocator Calculation
Sch FR A-2	Text Change	Description column	DS Easement...	Easement
Sch FR A-2	Text Change	Description column Ln 31	DS Easement...	Easement
Sch FR A-3	Text Change	Description column Ln 16	DS Operating Expenses	Total DS Operating Expenses
Sch FR A-4	Text Change	Col B Ln 4	Sch FR D-1, Ln 23/12	Sch FR D-1 Col C Ln 23 / 12
Sch FR A-4	Text Change	Ln column Ln (1')	$(-1.0)*(PMT((Ln4), 12, (Ln 17)))$	$(-1.0)*(PMT((Ln4), 12, (Col G Ln 18)))$
Sch FR B-1	Text Change	Description column Ln 12 and Ln 28	Wages and Salaries Allocator (%)	Wages & Salaries Allocator (%)
Sch FR B-1	Text Change	Description column Ln 34	Total Net Property Plant and Equipment	Total Distribution Net Property Plant and Equipment
Sch FR B-1	Text Change	Source column Ln 24	footnote	foot
Sch FR B-1	Text Change	Source column Ln 38	App 4 Ln 11	App 4 Col D Ln 11
Sch FR B-1	Text Change	Source column Ln 40	App 5 Col D Ln 1	App 5 Col F Ln 4
Sch FR B-1	Text Change	Source column Ln 41	App 5 Col D Ln 2	App 5 Col F Ln 9
Sch FR B-1	Text Change	Source column Ln 42	App 5 Col D Ln 3	App 5 Col F Ln 24
Sch FR B-1	Text Change	Source column Ln 43	App 5 Col D Ln 4	App 5 Col F Ln 25
Sch FR B-1	Text Change	Source column Ln 44	App 5 Col D Ln 5	App 5 Col F Ln 30
Sch FR B-1	Text Change	Source column Ln 45	App 5 Col D Ln 6	App 5 Col F Ln 33
Sch FR C-1	Text Change	Description Column Ln 4	and	&
Sch FR C-2	Text Change	Col A Ln 3	Previous Orders	Previous ICC Orders

Tab	Description of Change	Formula Location	Previous	Updated
Sch FR C-2	Text Change	Col B Ln13	(Col E Ln 4) + (Col E Ln 7); Sch FR A-2 Ln 28	(Col E Ln 4) ; Sch FR A-2 Ln 28
Sch FR C-2	Text Change	Col E Ln 14	=SUM(F14:F17)	=SUM(F14:F16)
Sch FR C-2	Text Change	Note (1')	footnote	foot
Sch FR C-3	Text Change	Description column Ln 4	and	&
Sch FR C-4	Text Change	Description column Ln 6	Rate Base	DS Rate Base
Sch FR C-4	Text Change	Description column Ln 15	Rate Base Before...	DS Rate Base Before...
Sch FR C-4	Text Change	Peach item	To Sch A-3 Ln 22	To Sch A-3 Ln 22 and To App 9 Col D
Sch FR D-1	Text Change	Description column Ln 17	Total Cost of Credit Facilities (\$ in 000s)	Credit Facilities Expense (\$ in 000s)
Sch FR D-1	Text Change	Description column Ln 23	Wtd Avg Cost of Capital (%)	Pre-Tax Wtd Avg Cost of Capital (%)
Sch FR D-1	Text Change	Col C Ln 11	Yellow shading	No Shading
Sch FR D-1	Text Change	Peach item	and	To
Sch FR D-1	Text Change	Peach item	and	To
Sch FR D-2	Text Change	Description column	average	avg
App 1	Text Change	Col A	G&I Plant - Adjs Plant....	G&I Plant - Adjs to Plant....
App 1	Text Change	Col A (5')	non DS	Non DS
App 1	Text Change	Col A Ln 43	and	&
App 1	Text Change	Col A Ln 97	and	&
App 1	Equation Change	Col D Ln 55 and Col E Ln 55	=E59+E66	=ROUND(E59+E66,0)
App 3	Inserted Lines	Lines 9 and 10		Inserted two lines for test year vacation and incentive compensation
App 5	Text Change	Col A Ln 4	...Col. F Ln 44 Entered in Col B	...Col F Ln Entered in Col C
App 5	Text Change	Col A Ln 9	...Entered in Col B	...Entered in Col C
App 5	Text Change	Col A Ln 24	...Entered in Col B	...Entered in Col C
App 5	Text Change	Col A Ln 30	...Entered in Col B	...Entered in Col C
App 5	Text Change	Col B Ln 25	WP5	WP 5
App 7	Text Change	Col A Ln 61	Yellow shading	Blue shading
App 7	Text Change	Col D Ln 27	Yellow shading	Blue shading
App 8	Text Change	Col B Ln 13	App 1 Ln 38	App 1 Ln 38; Col G Ln 17
App 10	Text Change	Col A Ln 59	Total	Total Other Revenues
App 10	Text Change	Col B Ln 54	WP 10; App 11 Ln 41; (3')	(3'); (App 11 Ln 41) / 1000
App 10	Text Change	Col F Ln 54	Lavendar shading	Blue shading
App 11	Text Change	Peach item	To App 10 Ln 53	To App 10 Col F Ln 54
App 12	Text Change	Col A Ln 2	Short-term	Short-Term
App 12	Text Change	Col B Ln 3	((Col G Ln 2) / (Col K Ln 3))	((Col G Ln 2) / (Col J Ln 4))