

Commonwealth Edison Company
Overall Financial Summary
Test Year 2012 - Filing Year (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 6,386,887
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 455,027 (2)
3	Jurisdictional Rate of Return - Present Rates	A-4	7.12%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	7.57%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 483,489
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 28,462
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 48,383
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 48,383 (3)

Notes:

- (1) With identified adjustments and projected adjustments.
- (2) Present rate data is calculated based on Operating Revenue allowed in ICC Docket No. 11-0721.
- (3) None of the add-on taxes, as shown on Schedule C-25, are revenue based.

Commonwealth Edison Company
Overall Financial Summary
Test Year 2011 Recon Year (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 6,077,025
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 463,028 (2)
3	Jurisdictional Rate of Return - Present Rates	A-4	7.62%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	7.62%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 463,070
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 42
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 72
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 72 (3)

Notes:

- (1) With identified adjustments.
- (2) Present rate data is calculated based on Operating Revenue allowed in ICC Docket No. 11-0721.
- (3) None of the add-on taxes, as shown on Schedule C-25, are revenue based.

Commonwealth Edison Company
Comparison to Prior Rate Order - 2012 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (1) (B)	ICC Order- Docket 11-0721 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 6,386,887	\$ 6,182,808	Appendix A, Page 6, Line 23
2	Operating Income at Present Rates	\$ 455,027	\$ 606,265	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	7.12%	9.81%	
4	Cost of Capital	7.57%	8.16%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 483,489	\$ 504,659	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 28,462	\$ (101,606)	
7	Gross Revenue Conversion Factor	1.7000	1.6590	Appendix A, Page 11, Line 8
8	Revenue Increase Requested / Approved	\$ 48,383	\$ (168,630)	

Notes:

(1) With identified *projected* adjustments.

(2) Final Order: May 2012

Commonwealth Edison Company
Comparison to Prior Rate Order - 2011 Recon Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (1) (B)	ICC Order-Docket 11-0721 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 6,077,025	\$ 6,182,808	Appendix A, Page 6, Line 23
2	Operating Income at Present Rates	\$ 463,028	\$ 606,265	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	7.62%	9.81%	
4	Cost of Capital	7.62%	8.16%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 463,070	\$ 504,659	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 42	\$ (101,606)	
7	Gross Revenue Conversion Factor	1.7000	1.6590	Appendix A, Page 11, Line 8
8	Revenue Increase Requested / Approved	\$ 72	\$ (168,630)	

Notes:

(1) Without identified *projected* adjustments.

(2) Final Order: May 2012

Commonwealth Edison Company
Jurisdictional Allocation Summary for Balance Sheet Items - 2012 Filing Year (1)
December 31st, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission	Less: Other Non-DST	Plus:	
						Projected Plant Additions and Adjustments (Schedule B-2)	Illinois - Jurisdictional Delivery Services Rate Base (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 13,616,337	\$ -	\$ -	\$ 769,268	\$ 14,385,605
3	General and Intangible Plant		1,863,528	471,569	-	134,222	1,526,181
4	Subtotal		<u>\$ 15,479,865</u>	<u>\$ 471,569</u>	<u>\$ -</u>	<u>\$ 903,490</u>	<u>\$ 15,911,786</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (5,310,619)	-	-	\$ (356,629)	(5,667,248)
7	General and Intangible Plant		(865,740)	(205,880)	-	(13,763)	(673,623)
8	Subtotal		<u>\$ (6,176,359)</u>	<u>\$ (205,880)</u>	<u>\$ -</u>	<u>\$ (370,392)</u>	<u>\$ (6,340,871)</u>
9	Construction Work in Progress	107	\$ 186,924	\$ -	\$ 186,924	\$ -	\$ -
10	Cash Working Capital		-	-	26,760	-	(26,760)
11	Materials & Supplies Inventories	154, 155 & 163	81,132	45,570	8,069	-	27,493
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	(587,242)	(921,740)	(187,738)	(2,654,026)
13	Regulatory Assets	182.3	1,284,108	-	1,269,593	75,302	89,817
14	Deferred Debits	186	3,947,636	-	3,943,895	-	3,741
15	Operating Reserves	228	(497,094)	(36,226)	(123,598)	-	(337,270)
16	Asset Retirement Obligation	230	(89,040)	-	(62,144)	-	(26,896)
17	Other Deferred Credits	253	(348,782)	-	(337,138)	(62,667)	(74,311)
18	Customer Deposits	235	(136,076)	-	(2,673)	-	(133,403)
19	Customer Advances	252	(69,660)	-	(17,247)	-	(52,413)
20	Total		<u>\$ 9,687,384</u>	<u>\$ (312,209)</u>	<u>\$ 3,970,701</u>	<u>\$ 357,995</u>	<u>\$ 6,386,887</u>

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) See Page 2 for allocation or assignment descriptions.

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items - 2012 Filing Year

December 31st, 2011

(In Thousands)

Witness: Fruehe

Line No.	Description	Illinois -	Allocation Methodology (1)
		Jurisdictional Delivery Services Rate Base	
	(A)	(B)	(C)
1	Plant-in-Service		
2	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
3	Distribution Plant	14,385,605	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,526,181	Allocated using the methodology shown in WPB-1, Pages 1-9.
5	Subtotal	<u>\$ 15,911,786</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(5,667,248)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	(673,623)	Allocated using the methodology shown in WPB-1, Pages 1-9.
10	Subtotal	<u>\$ (6,340,871)</u>	
11	Construction Work in Progress	\$ -	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Cash Working Capital	(26,760)	For methodology / study, see Schedule B-8.
13	Materials & Supplies Inventories	27,493	Based on ratio of jurisdictional material and supplies to total company. See Schedule B-8.1.
14	Accumulated Deferred Income Taxes	(2,654,026)	Components both directly assigned and allocated as shown in Schedule B-9.
15	Regulatory Assets	89,817	Directly assigned. See Schedule B-10, Page 1, Line 4, B-2, Col G.
16	Deferred Debits	3,741	Directly assigned. See Schedule B-10, Page 1, Line 7.
17	Operating Reserves	(337,270)	Directly assigned. See Schedule B-10, Page 2, Line 5.
18	Asset Retirement Obligation	(26,896)	Directly assigned. See Schedule B-10, Page 2, Lines 6.
19	Other Deferred Credits	(74,311)	Directly assigned. See Schedule B-10, Page 2, Line 10.
20	Customer Deposits	(133,403)	Average balance for 2010. See schedule B-13.
21	Customer Advances	<u>(52,413)</u>	Line extension deposits directly assigned to delivery services. See Schedule B-15, Page 1.
22	Total	<u>\$ 6,386,887</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2012 Filing Year
December 31st, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission (1)	Less: Other Non-DST	Plus: Operating Expense Adj (Sch C-2)	Effect of Proposed Rates	Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	400	\$ 5,523,977	\$ -	\$ 3,608,537	\$ -	\$ 48,383	\$ 1,963,823
2	Other Revenues	450-456	592,804	474,604	(27,438)	-	-	145,638
3	Total Operating Revenues		\$ 6,116,781	\$ 474,604	\$ 3,581,099	\$ -	\$ 48,383	\$ 2,109,461
4	Operating Expenses							
5	Production	500-557	\$ 2,821,748	\$ -	\$ 2,821,748	\$ -	\$ -	\$ -
6	Transmission	560-573	343,540	343,540	-	-	-	-
7	Regional Market Expenses	575.1-576.5	5,639	5,639	-	-	-	-
8	Distribution	580-598	414,484	(86)	-	(2,253)	-	412,317
9	Customer Accounts Expenses	901-905	229,436	-	57,222	(44)	-	172,170
10	Customer Service and Informational Exp	907-910	123,268	-	112,345	-	-	10,923
11	Sales Expenses	911-916	-	-	-	-	-	-
12	Administrative and General Expenses	920-935	402,011	37,986	14,671	(5,555)	-	343,799
13	Depreciation & Amortization Expense	403-406	502,867	85,010	4,542	21,062	-	434,377
14	Taxes Other Than Income	408.1	295,270	7,829	140,319	-	-	147,122
15	Regulatory Debits	407.3	(45,939)	(55,230)	-	(54,672)	-	(45,381)
16	Pension Asset Funding Costs		-	-	-	-	-	-
17	Accretion Expense	411.10	96	-	96	-	-	-
18	Total Operating Expenses		\$ 5,092,420	\$ 424,688	\$ 3,150,943	\$ (41,462)	\$ -	\$ 1,475,327
19	Income Taxes							
20	State Income Taxes	(2)	\$ (122,985)	\$ -	\$ (15,531)	\$ (2,414)	\$ 4,596	\$ (105,272)
21	Federal Income Taxes	(2)	(326,230)	-	202	(8,050)	15,325	(319,157)
22	Deferred Taxes	(2)	712,183	-	157,916	22,465	-	576,732
23	ITC's Net	(2)	(2,652)	-	(994)	-	-	(1,658)
24	Total Income Taxes		\$ 260,316	\$ -	\$ 141,593	\$ 12,001	\$ 19,921	\$ 150,645
25	Net Utility Operating Income		\$ 764,045	\$ 49,916	\$ 288,563	\$ 29,461	\$ 28,462	\$ 483,489

Notes:

- (1) Transmission amounts from the following sources: Other Revenues - WPC-23, Page 1; A&G Expenses - WPC-1a, Page 1;
Depreciation & Amortization - FERC Form 1 plus allocation of General & Intangible Plant; Taxes Other Than Income - WPC-18 Taxes allocated to Transmission.
- (2) Income tax amounts shown in Column E are not separated into Transmission and Non-DST components

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2012 Filing Year
December 31st, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 1,963,823	Operating revenues are 100% directly assigned to delivery services Components both directly assigned and allocated as shown in WPC-23.
2	Other Revenues	145,638	
3	Total Operating Revenues	<u>\$ 2,109,461</u>	
4	Operating Expenses		
5	Production	\$ -	Production costs are not assigned to delivery services.
6	Transmission	-	Transmission costs are not assigned to delivery services.
7	Regional Market Expenses	-	Transmission costs are not assigned to delivery services.
8	Distribution	412,317	Distribution costs are directly assigned as shown on WPC-1a.
9	Customer Accounts Expenses	172,170	Customer accounts expenses are directly assigned as shown on WPC-1a, Page 1 and 2.
10	Customer Service and Informational Exp	10,923	Customer Service costs are directly assigned as shown on WPC-1a, Page 1.
11	Sales Expenses	-	
12	Administrative and General Expenses	343,799	Adjusted A&G are allocated using wages and salaries allocator. See WPC-1a and WPA-5.
13	Depreciation & Amortization Expense	434,377	Distribution 100% directly assigned to delivery services, general and intangible plant depreciation and amortization allocated based on WPB-1, Page 1. See Schedule C-12 for details.
14			
15	Taxes Other Than Income	147,122	Components both directly assigned and allocated as shown in WPC-18.
16	Regulatory Debits	(45,381)	Components assigned to delivery services as shown on Schedule C-26.
17	Pension Asset Funding Cost	-	As assigned to to distribution on schedule C-2.3
18	Accretion Expense	-	
19	Total Operating Expenses	<u>\$ 1,475,327</u>	
20	Income Taxes		
21	State Income Taxes	\$ (105,272)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
22	Federal Income Taxes	(319,157)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
23	Deferred Taxes	576,732	Components both directly assigned and allocated as shown in Schedule C-5.2.
24	ITC's Net	(1,658)	Amortization of post-1971 ITC only. Allocated as shown on Schedule C-5.5, Page 2.
25	Total Income Taxes	<u>\$ 150,645</u>	
26	Net Utility Operating Income	<u>\$ 483,489</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
Jurisdictional Allocation Summary for Balance Sheet Items - 2011 Recon Year (1)
December 31, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission	Less: Other Non-DST	Plus:	
						Projected Plant Additions and Adjustments (Schedule B-2)	Illinois - Jurisdictional Delivery Services Rate Base (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 13,616,337	\$ -	\$ -	\$ (15,545)	\$ 13,600,792
3	General and Intangible Plant		1,863,528	471,569	-	(18,186)	1,373,773
4	Subtotal		<u>\$ 15,479,865</u>	<u>\$ 471,569</u>	<u>\$ -</u>	<u>\$ (33,731)</u>	<u>\$ 14,974,565</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (5,310,619)	-	-	\$ 1,391	(5,309,228)
7	General and Intangible Plant		(865,740)	(205,880)	-	5,966	(653,894)
8	Subtotal		<u>\$ (6,176,359)</u>	<u>\$ (205,880)</u>	<u>\$ -</u>	<u>\$ 7,357</u>	<u>\$ (5,963,122)</u>
9	Construction Work in Progress	107	\$ 186,924	\$ -	\$ 178,434	\$ -	\$ 8,490
10	Cash Working Capital		-	-	26,760	-	(26,760)
11	Materials & Supplies Inventories	154, 155 & 163	81,132	45,570	8,069	-	27,493
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	(587,242)	(921,740)	(3,460)	(2,469,748)
13	Regulatory Assets	182.3	1,284,108	-	1,269,593	75,302	89,817
14	Deferred Debits	186	3,947,636	-	3,943,895	-	3,741
15	Operating Reserves	228	(497,094)	(36,226)	(123,598)	-	(337,270)
16	Asset Retirement Obligation	230	(89,040)	-	(62,144)	-	(26,896)
17	Other Deferred Credits	253	(348,782)	-	(337,138)	(62,667)	(74,311)
18	Customer Deposits	235	(136,076)	-	(2,673)	-	(133,403)
19	Customer Advances	252	(69,660)	-	(17,247)	-	(52,413)
20	Total		<u>\$ 9,687,384</u>	<u>\$ (312,209)</u>	<u>\$ 3,962,211</u>	<u>\$ (17,199)</u>	<u>\$ 6,020,183</u>

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) See Page 2 for allocation or assignment descriptions.

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items - 2011 Recon Year

December 31, 2011

(In Thousands)

Witness: Fruehe

Line No.	Description	Illinois -	Allocation Methodology (1)
		Jurisdictional Delivery Services Rate Base	
	(A)	(B)	(C)
1	Plant-in-Service		
2	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
3	Distribution Plant	13,600,792	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,373,773	Allocated using the methodology shown in WPB-1, Pages 1-9.
5	Subtotal	<u>\$ 14,974,565</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(5,309,228)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	(653,894)	Allocated using the methodology shown in WPB-1, Pages 1-9.
10	Subtotal	<u>\$ (5,963,122)</u>	
11	Construction Work in Progress	\$ 8,490	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Cash Working Capital	(26,760)	For methodology / study, see Schedule B-8.
13	Materials & Supplies Inventories	27,493	Based on ratio of jurisdictional material and supplies to total company. See Schedule B-8.1.
14	Accumulated Deferred Income Taxes	(2,469,748)	Components both directly assigned and allocated as shown in Schedule B-9.
15	Regulatory Assets	89,817	Directly assigned. See Schedule B-10, Page 1, Line 4, B-2, Col G.
16	Deferred Debits	3,741	Directly assigned. See Schedule B-10, Page 1, Line 7.
17	Operating Reserves	(337,270)	Directly assigned. See Schedule B-10, Page 2, Line 5.
18	Asset Retirement Obligation	(26,896)	Directly assigned. See Schedule B-10, Page 2, Lines 6.
19	Other Deferred Credits	(74,311)	Directly assigned. See Schedule B-10, Page 2, Line 10.
20	Customer Deposits	(133,403)	Average balance for 2010. See schedule B-13.
21	Customer Advances	<u>(52,413)</u>	Line extension deposits directly assigned to delivery services. See Schedule B-15, Page 1.
22	Total	<u>\$ 6,020,183</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2011 Recon Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission (1)	Less: Other Non-DST	Plus: Operating Expense Adj (Sch C-2)	Effect of Proposed Rates	Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	400	\$ 5,523,977	\$ -	\$ 3,608,537	\$ -	\$ 72	\$ 1,915,512
2	Other Revenues	450-456	592,804	474,604	(27,438)	-	-	145,638
3	Total Operating Revenues		\$ 6,116,781	\$ 474,604	\$ 3,581,099	\$ -	\$ 72	\$ 2,061,150
4	Operating Expenses							
5	Production	500-557	\$ 2,821,748	\$ -	\$ 2,821,748	\$ -	\$ -	\$ -
6	Transmission	560-573	343,540	343,540	-	-	-	-
7	Regional Market Expenses	575.1-576.5	5,639	5,639	-	-	-	-
8	Distribution	580-598	414,484	(86)	-	(2,253)	-	412,317
9	Customer Accounts Expenses	901-905	229,436	-	57,222	(44)	-	172,170
10	Customer Service and Informational Exp	907-910	123,268	-	112,345	-	-	10,923
11	Sales Expenses	911-916	-	-	-	-	-	-
12	Administrative and General Expenses	920-935	402,011	37,986	14,671	(5,555)	-	343,799
13	Depreciation & Amortization Expense	403-406	502,867	85,010	4,542	-	-	413,315
14	Taxes Other Than Income	408.1	295,270	7,829	140,319	-	-	147,122
15	Regulatory Debits	407.3	(45,939)	(55,230)	-	(54,672)	-	(45,381)
16	Pension Asset Funding Costs		-	-	-	-	-	-
17	Accretion Expense	411.10	96	-	96	-	-	-
18	Total Operating Expenses		\$ 5,092,420	\$ 424,688	\$ 3,150,943	\$ (62,524)	\$ -	\$ 1,454,265
19	Income Taxes							
20	State Income Taxes	(2)	\$ (122,985)	\$ -	\$ (15,503)	\$ 627	\$ 7	\$ (106,848)
21	Federal Income Taxes	(2)	(326,230)	-	293	2,090	23	(324,410)
22	Deferred Taxes	(2)	712,183	-	157,917	22,465	-	576,731
23	ITC's Net	(2)	(2,652)	-	(994)	-	-	(1,658)
24	Total Income Taxes		\$ 260,316	\$ -	\$ 141,713	\$ 25,182	\$ 30	\$ 143,815
25	Net Utility Operating Income		\$ 764,045	\$ 49,916	\$ 288,443	\$ 37,342	\$ 42	\$ 463,070

Notes:

- (1) Transmission amounts from the following sources: Other Revenues - WPC-23, Page 1; A&G Expenses - WPC-1a, Page 1;
Depreciation & Amortization - FERC Form 1 plus allocation of General & Intangible Plant; Taxes Other Than Income - WPC-18 Taxes allocated to Transmission.
- (2) Income tax amounts shown in Column E are not separated into Transmission and Non-DST components

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2011 Recon Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 1,915,512	Operating revenues are 100% directly assigned to delivery services Components both directly assigned and allocated as shown in WPC-23.
2	Other Revenues	145,638	
3	Total Operating Revenues	<u>\$ 2,061,150</u>	
4	Operating Expenses		
5	Production	\$ -	Production costs are not assigned to delivery services.
6	Transmission	-	Transmission costs are not assigned to delivery services.
7	Regional Market Expenses	-	Transmission costs are not assigned to delivery services.
8	Distribution	412,317	Distribution costs are directly assigned as shown on WPC-1a.
9	Customer Accounts Expenses	172,170	Customer accounts expenses are directly assigned as shown on WPC-1a, Page 1 and 2.
10	Customer Service and Informational Exp	10,923	Customer Service costs are directly assigned as shown on WPC-1a, Page 1.
11	Sales Expenses	-	
12	Administrative and General Expenses	343,799	Adjusted A&G are allocated using wages and salaries allocator. See WPC-1a and WPA-5.
13	Depreciation & Amortization Expense	413,315	Distribution 100% directly assigned to delivery services, general and intangible plant depreciation and amortization allocated based on WPB-1, Page 1. See Schedule C-12 for details.
14			
15	Taxes Other Than Income	147,122	Components both directly assigned and allocated as shown in WPC-18.
16	Regulatory Debits	(45,381)	Components assigned to delivery services as shown on Schedule C-26.
17	Pension Asset Funding Cost	-	As assigned to to distribution on schedule C-2.3
18	Accretion Expense	-	
19	Total Operating Expenses	<u>\$ 1,454,265</u>	
20	Income Taxes		
21	State Income Taxes	\$ (106,848)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
22	Federal Income Taxes	(324,410)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
23	Deferred Taxes	576,731	Components both directly assigned and allocated as shown in Schedule C-5.2.
24	ITC's Net	(1,658)	Amortization of post-1971 ITC only. Allocated as shown on Schedule C-5.5, Page 2.
25	Total Income Taxes	<u>\$ 143,815</u>	
26	Net Utility Operating Income	<u>\$ 463,070</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
Jurisdictional Rate Base Summary - 2011 Filing Year
December 31, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 13,616,337	\$ 769,268	\$ 14,385,605
3	General and Intangible Plant	1,391,959	134,222	1,526,181
4	Subtotal	<u>\$ 15,008,296</u>	<u>\$ 903,490</u>	<u>\$ 15,911,786</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,310,619)	\$ (285,269)	\$ (5,595,888)
7	General and Intangible Plant	(659,860)	(85,123)	(744,983)
8	Subtotal	<u>\$ (5,970,479)</u>	<u>\$ (370,392)</u>	<u>\$ (6,340,871)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -
10	Cash Working Capital	(26,760)	-	(26,760)
11	Materials & Supplies Inventories	27,493	-	27,493
12	Accumulated Deferred Income Taxes	(2,466,288)	(187,738)	(2,654,026)
13	Regulatory Assets & Liabilities, Net	14,515	-	14,515
14	Deferred Costs	3,741	20,741	24,482
15	Operating Reserves	(337,270)	-	(337,270)
16	Asset Retirement Obligation	(26,896)	-	(26,896)
17	Deferred Liabilities	(11,644)	(62,667)	(74,311)
18	Other Deferred Charges	-	54,561	54,561
19	Customer Deposits	(133,403)	-	(133,403)
20	Customer Advances	<u>(52,413)</u>	<u>-</u>	<u>(52,413)</u>
21	Total	<u><u>\$ 6,028,892</u></u>	<u><u>\$ 357,995</u></u>	<u><u>\$ 6,386,887</u></u>

Commonwealth Edison Company

Jurisdictional Rate Base Summary by ICC Account - 2011 Filing Year (1)

December 31, 2011

(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,616,337	\$ -	\$ 13,616,337	B-5
3	General and Intangible Plant		1,863,528	(471,569)	1,391,959	WPB-1
4	Subtotal		<u>\$ 15,479,865</u>	<u>\$ (471,569)</u>	<u>\$ 15,008,296</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,310,619)	\$ -	\$ (5,310,619)	B-6
7	General and Intangible Plant		(865,740)	205,880	(659,860)	WPB-1
8	Subtotal		<u>\$ (6,176,359)</u>	<u>\$ 205,880</u>	<u>\$ (5,970,479)</u>	
9	Construction Work in Progress	107	\$ 186,924	\$ (186,924)	\$ -	B-7
10	Cash Working Capital	-	-	-	(26,760)	B-8
11	Materials & Supplies Inventories	154, 155 & 163	81,132	(53,639)	27,493	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	1,508,982	(2,466,288)	B-9
13	Regulatory Assets	182.3	1,284,108	(1,269,593)	14,515	B-10
14	Deferred Costs	186	3,947,636	(3,943,895)	3,741	B-10
15	Operating Reserves	228	(497,094)	159,824	(337,270)	B-10
16	Asset Retirement Obligation	230	(89,040)	62,144	(26,896)	B-10
17	Deferred Liabilities	253	(348,782)	337,138	(11,644)	B-10
18	Other Deferred Charges		-	-	-	
19	Customer Deposits	235	(136,076)	2,673	(133,403)	B-13
20	Customer Advances	252	(69,660)	17,247	(52,413)	B-15
21	Total		<u>\$ 9,687,384</u>	<u>\$ (3,631,732)</u>	<u>\$ 6,028,892</u>	

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.

Commonwealth Edison Company
Jurisdictional Rate Base Summary - 2011 Recon Year
December 31, 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 13,616,337	\$ (15,545)	\$ 13,600,792
3	General and Intangible Plant	1,391,959	(18,186)	1,373,773
4	Subtotal	<u>\$ 15,008,296</u>	<u>\$ (33,731)</u>	<u>\$ 14,974,565</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,310,619)	\$ 1,391	\$ (5,309,228)
7	General and Intangible Plant	(659,860)	5,966	(653,894)
8	Subtotal	<u>\$ (5,970,479)</u>	<u>\$ 7,357</u>	<u>\$ (5,963,122)</u>
9	Construction Work in Progress	\$ 8,490	\$ -	\$ 8,490
10	Cash Working Capital	(26,760)	-	(26,760)
11	Materials & Supplies Inventories	27,493	-	27,493
12	Accumulated Deferred Income Taxes	(2,466,288)	(3,460)	(2,469,748)
13	Regulatory Assets & Liabilities, Net	14,515	-	14,515
14	Deferred Costs	3,741	20,741	24,482
15	Operating Reserves	(337,270)	-	(337,270)
16	Asset Retirement Obligation	(26,896)	-	(26,896)
17	Deferred Liabilities	(11,644)	(62,667)	(74,311)
18	Other Deferred Charges	-	54,561	54,561
19	Customer Deposits	(133,403)	-	(133,403)
20	Customer Advances	<u>(52,413)</u>	<u>-</u>	<u>(52,413)</u>
21	Total	<u><u>\$ 6,037,382</u></u>	<u><u>\$ (17,199)</u></u>	<u>\$ 6,020,183</u>
22	Prior Year End Rate Base (1)			<u>\$ 6,133,867</u>
23	Average Rate Base			<u><u>\$ 6,077,025</u></u>

- (1) Prior year end rate base is calculated as follows:
11-0721 final year end rate base \$6,182,808 (appendix A, page 5) adjusted for the following projections included in the amount. Projected plant additions (\$684,431), removal spend (\$41,968), depreciation reserve \$405,552, ADIT associated with projected plant additions of \$265,681 and CWIP \$6,225

Commonwealth Edison Company

Jurisdictional Rate Base Summary by ICC Account - 2011 Recon Year (1)

December 31, 2011

(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,616,337	\$ -	\$ 13,616,337	B-5
3	General and Intangible Plant		1,863,528	(471,569)	1,391,959	WPB-1
4	Subtotal		<u>\$ 15,479,865</u>	<u>\$ (471,569)</u>	<u>\$ 15,008,296</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,310,619)	\$ -	\$ (5,310,619)	B-6
7	General and Intangible Plant		(865,740)	205,880	(659,860)	WPB-1
8	Subtotal		<u>\$ (6,176,359)</u>	<u>\$ 205,880</u>	<u>\$ (5,970,479)</u>	
9	Construction Work in Progress	107	\$ 186,924	\$ (178,434)	\$ 8,490	B-7
10	Cash Working Capital	-	-	-	(26,760)	B-8
11	Materials & Supplies Inventories	154, 155 & 163	81,132	(53,639)	27,493	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	1,508,982	(2,466,288)	B-9
13	Regulatory Assets	182.3	1,284,108	(1,269,593)	14,515	B-10
14	Deferred Costs	186	3,947,636	(3,943,895)	3,741	B-10
15	Operating Reserves	228	(497,094)	159,824	(337,270)	B-10
16	Asset Retirement Obligation	230	(89,040)	62,144	(26,896)	B-10
17	Deferred Liabilities	253	(348,782)	337,138	(11,644)	B-10
18	Other Deferred Charges		-	-	-	
19	Customer Deposits	235	(136,076)	2,673	(133,403)	B-13
20	Customer Advances	252	(69,660)	17,247	(52,413)	B-15
21	Total		<u>\$ 9,687,384</u>	<u>\$ (3,623,242)</u>	<u>\$ 6,037,382</u>	

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.

Commonwealth Edison Company

Summary of Utility Adjustments To Test Year Rate Base - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (11,515)	\$ (3,269)	\$ -	\$ 784,813	\$ -
3	General and Intangible Plant	-	-	(14,805)	152,408	-
4	Subtotal	\$ (11,515)	\$ (3,269)	\$ (14,805)	\$ 937,221	\$ -
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,233	\$ 158	\$ -	\$ 55,295	\$ (341,955)
7	General and Intangible Plant	-	-	4,087	1,333	(92,422)
8	Subtotal	\$ 1,233	\$ 158	\$ 4,087	\$ 56,628	\$ (434,377)
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	698	343	4,413	(184,278)	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Other Deferred Charges	-	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	\$ (9,584)	\$ (2,768)	\$ (6,305)	\$ 809,571	\$ (434,377)

(1) For calculation of the annual reconciliation, projected plant additions and the accumulated reserve adjustment are excluded.

Commonwealth Edison Company
Summary of Utility Adjustments To Test Year Rate Base - 2011 Filing Year
(In Thousands)

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Sch WPC-2.2)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7)	LTIP Key Manager Restricted Stock (Schedule C-2.7)	Adjustment to Operating Reserve for Accrued Vacation Pay (Schedule B-2.8)
	(A)	(G)	(H)	(I)	(J)	(K)
1	Plant-in-Service					
2	Distribution Plant	\$ -	\$ (86)	\$ -	\$ (675)	\$ -
3	General and Intangible Plant	-	-	(3,381)	-	-
4	Subtotal	\$ -	\$ (86)	\$ (3,381)	\$ (675)	\$ -
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	1,879	-	-
8	Subtotal	\$ -	\$ -	\$ 1,879	\$ -	\$ -
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	618	-	2,700
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	20,741
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	(46,027)
17	Other Deferred Charges	54,561	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	\$ 54,561	\$ (86)	\$ (884)	\$ (675)	\$ (22,586)

(1) For calculation of the annual reconciliation, project

Witness: Fruehe

Line No.	Description	Adjustment to Operating Reserve for Accrued Incentive Pay (Schedule B-2.9)	Total Jurisdictional Rate Base Adjustments
	(A)	(L)	(M)
1	Plant-in-Service		
2	Distribution Plant	\$ -	\$ 769,268
3	General and Intangible Plant	-	134,222
4	Subtotal	\$ -	\$ 903,490
5	Accumulated Depreciation & Amortization		
6	Distribution Plant	\$ -	\$ (285,269)
7	General and Intangible Plant	-	(85,123)
8	Subtotal	\$ -	\$ (370,392)
9	Construction Work in Progress	\$ -	\$ -
10	Cash Working Capital	-	-
11	Accumulated Deferred Income Taxes	(12,232)	(187,738)
12	Regulatory Assets	-	-
13	Deferred Assets	-	20,741
14	Operating Reserves	-	-
15	Asset Retirement Obligation	-	-
16	Deferred Liabilities	(16,640)	(62,667)
17	Other Deferred Charges	-	54,561
18	Customer Advances	-	-
19	Accumulated Investment Tax Credits	-	-
20	Total	\$ (28,872)	\$ 357,995

(1) For calculation of the annual reconciliation, projec

Commonwealth Edison Company

Summary of Utility Adjustments To Test Year Rate Base - 2011 Recon Year

(In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (11,515)	\$ (3,269)	\$ -	\$ -	\$ -
3	General and Intangible Plant	-	-	(14,805)	-	-
4	Subtotal	<u>\$ (11,515)</u>	<u>\$ (3,269)</u>	<u>\$ (14,805)</u>	<u>\$ -</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,233	\$ 158	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	4,087	-	-
8	Subtotal	<u>\$ 1,233</u>	<u>\$ 158</u>	<u>\$ 4,087</u>	<u>\$ -</u>	<u>\$ -</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	698	343	4,413	-	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Other Deferred Charges	-	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	<u><u>\$ (9,584)</u></u>	<u><u>\$ (2,768)</u></u>	<u><u>\$ (6,305)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

(1) For calculation of the annual reconciliation, projected plant additions and the accumulated reserve adjustment are excluded.

Commonwealth Edison Company**Summary of Utility Adjustments To Test Year Rate Base - 2011 Recon Year**

(In Thousands)

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Sch WPC-2.2)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7)	LTIP Key Manager Restricted Stock (Schedule C-2.7)	Adjustment to Operating Reserve for Accrued Vacation Pay (Schedule B-2.8)
	(A)	(G)	(H)	(I)	(J)	(K)
1	Plant-in-Service					
2	Distribution Plant	\$ -	\$ (86)	\$ -	\$ (675)	\$ -
3	General and Intangible Plant	-	-	(3,381)	-	-
4	Subtotal	\$ -	\$ (86)	\$ (3,381)	\$ (675)	\$ -
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	1,879	-	-
8	Subtotal	\$ -	\$ -	\$ 1,879	\$ -	\$ -
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	618	-	2,700
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	20,741
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	(46,027)
17	Other Deferred Charges	54,561	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	\$ 54,561	\$ (86)	\$ (884)	\$ (675)	\$ (22,586)

(1) For calculation of the annual reconciliation, project

Witness: Fruehe

Line No.	Description	Adjustment to Operating Reserve for Accrued Incentive Pay (Schedule B-2.9)	Total Jurisdictional Rate Base Adjustments
	(A)	(L)	(M)
1	Plant-in-Service		
2	Distribution Plant	\$ -	\$ (15,545)
3	General and Intangible Plant	-	(18,186)
4	Subtotal	\$ -	\$ (33,731)
5	Accumulated Depreciation & Amortization		
6	Distribution Plant	\$ -	\$ 1,391
7	General and Intangible Plant	-	5,966
8	Subtotal	\$ -	\$ 7,357
9	Construction Work in Progress	\$ -	\$ -
10	Cash Working Capital	-	-
11	Accumulated Deferred Income Taxes	(12,232)	(3,460)
12	Regulatory Assets	-	-
13	Deferred Assets	-	20,741
14	Operating Reserves	-	-
15	Asset Retirement Obligation	-	-
16	Deferred Liabilities	(16,640)	(62,667)
17	Other Deferred Charges	-	54,561
18	Customer Advances	-	-
19	Accumulated Investment Tax Credits	-	-
20	Total	\$ (28,872)	\$ (17,199)

(1) For calculation of the annual reconciliation, projec

Commonwealth Edison Company
Removal of Capitalized Costs Disallowed in Previous ICC Orders (1)
(In Thousands)

Witness: Fruehe

Line No.	Description	Docket No. 05-0597 (2)	Docket No. 07-0566 (3)	Docket No. 10-0467 (4)	Docket No. 11-0721 (5)	Docket No. 11-0321 (6)	Total	ICC Acct
	(A)	(B)	(C)	(D)	(E)	(E)	(F)	(G)
1	<u>Capitalized Incentive Compensation Disallowed</u>							
2	Gross Plant	\$ (5,975)	\$ (1,355)	\$ (967)	\$ (1,305)	\$ (1,915)	\$ (11,517)	107
3	Accumulated Depreciation	997	160	45	30	-	1,232	108
4	Deferred Income Taxes	566	99	25	8	-	698	283
5	Amount Included in Rate Base	<u>\$ (4,412)</u>	<u>\$ (1,096)</u>	<u>\$ (897)</u>	<u>\$ (1,267)</u>	<u>\$ (1,915)</u>	<u>\$ (9,587)</u>	
6	Depreciation Expense	<u>\$ (138)</u>	<u>\$ (31)</u>	<u>\$ (23)</u>	<u>\$ (30)</u>	<u>\$ -</u>	<u>\$ (222)</u>	403

Notes:

- (1) This adjustment removes from rate base the net book value and from test year depreciation expense the effect of disallowances in ICC Dkt. Nos. 05-0597, 07-0566, and 10-0467.
- (2) See Page 2 for details.
- (3) See Page 3 for details.
- (4) See Page 4 for details.
- (5) See Page 5 for details.
- (5) Represents adjustments for Perqs and Awards (\$14) and BSC allocated to ComED (\$1901)

Commonwealth Edison Company
Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 05-0597
(In Thousands)

Witness: Fruehe

Line No.	Description	Amount	2005	2006	2007	2008	2009	2010	2011	2011 Amount
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Gross Plant	<u>\$ (5,975)</u>								\$ (5,975)
2	Tax Rate	<u>41.18%</u>								
3	Book Depreciation Rate		2.44%	2.44%	2.44%	2.44%	2.31%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 146	\$ 146	\$ 146	\$ 146	\$ 138	\$ 138	\$ 138	<u>\$ 997</u>
5	Net Book Value at 12-31-11									<u>\$ (4,978)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	6.18%	5.71%	5.29%	4.89%	
7	Annual Tax Depreciation		\$ 224	\$ 431	\$ 399	\$ 369	\$ 341	\$ 316	\$ 292	
8	Deferred Taxes		\$ 32	\$ 118	\$ 104	\$ 92	\$ 84	\$ 73	\$ 63	<u>\$ 566</u>
9	Amount to be Excluded from Rate Base									<u>\$ (4,412)</u>

Commonwealth Edison Company
Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 07-0566
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2007 (C)	2008 (D)	2009 (E)	2010 (F)	2011 (G)	2011 Amount (H)
1	Gross Plant	<u>\$ (1,355)</u>						\$ (1,355)
2	Tax Rate	<u>41.18%</u>						
3	Book Depreciation Rate		2.44%	2.44%	2.31%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 33	\$ 33	\$ 31	\$ 31	\$ 31	<u>160</u>
5	Net Book Value at 12-31-11							<u>\$ (1,195)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	6.18%	5.71%	
7	Annual Tax Depreciation		\$ 51	\$ 98	\$ 90	\$ 84	\$ 77	
8	Deferred Taxes		\$ 7	\$ 27	\$ 24	\$ 22	\$ 19	<u>\$ 99</u>
9	Amount to be Excluded from Rate Base							<u>\$ (1,096)</u>

Commonwealth Edison Company
Incentive Compensation, Perquisites and Professional
Sporting Activities Disallowed in ICC Dkt. # 10-0467
(In Thousands)

Witness: Fruehe

Line No.	Description	Amount	2010	2011	2011 Amount
	(A)	(B)	(C)	(D)	(E)
1	Gross Plant	(1) \$ (967)			\$ (967)
2	Tax Rate	<u>41.18%</u>			
3	Book Depreciation Rate		2.31%	2.31%	
4	Annual Book Depreciation		\$ 23	\$ 23	<u>45</u>
5	Net Book Value at 12-31-11				<u>\$ (922)</u>
6	Tax Depreciation Rate		3.75%	7.22%	
7	Annual Tax Depreciation		\$ 36	\$ 70	
8	Deferred Taxes		\$ 6	\$ 19	<u>\$ 25</u>
9	Amount to be Excluded from Rate Base				<u>\$ (897)</u>

Note:

(1) Per 10-0467 Final Order Appendix, page 8, columns K, L and M
Incentive Comp \$896K, Perquisites \$62K, and Sporting Activity \$9K.

Commonwealth Edison Company
Long Term Incentive Related to Net Income Goals in ICC Dkt. # 11-0721
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2011 (C)	2011 Amount (D)
1	Gross Plant	(1) <u>\$ (1,305)</u>		\$ (1,305)
2	Tax Rate	<u>41.18%</u>		
3	Book Depreciation Rate		2.31%	
4	Annual Book Depreciation		\$ 30	<u>30</u>
5	Net Book Value at 12-31-11			<u>\$ (1,275)</u>
6	Tax Depreciation Rate		3.75%	
7	Annual Tax Depreciation		\$ 49	
8	Deferred Taxes		\$ 8	<u>\$ 8</u>
9	Amount to be Excluded from Rate Base			<u>\$ (1,267)</u>

Note:

- (1) \$ 41K for LTIP (per 11-0721, ComEd Ex. 4.5, Schedule B-2.7), \$787 for Restricted Stock and \$477 for Perqs and Awards (Per 11-0721, Final Order, Appendix A)

Commonwealth Edison Company
Removal of Capitalized Purchase of Receivable Combined Billing Software (PORCB)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Total (1) (B)	ICC Acct (C)
1	<u>Removal of PORCB</u>		
2	Gross Plant	\$ (14,805)	101/106
3	Accumulated Depreciation	4,087	108
4	Deferred Income Taxes	<u>4,413</u>	283
5	Reduction to Rate Base	<u>\$ (6,305)</u>	
6	Amortization Expense Reduction	<u>#REF!</u>	403

Note:
(1) Details on page 2.

Commonwealth Edison Company
Removal of Purchase of Receivables - Combined Billing (PORCB) Software from Rate Base
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Calculation (B)	Jurisdictional Rate Base Adjustment (C)
1	Total In Service	\$ (16,503)	
2	Jurisdictional Wages and Salaries Allocator	<u>89.71%</u>	
3	Gross Plant	<u>\$ (14,805)</u>	\$ (14,805)
4	Total Book Amortization	4556	
5	Jurisdictional Wages and Salaries Allocator	<u>89.71%</u>	
6	Jurisdictional Amortization 12-31-2012	<u>\$ 4,087</u>	\$ 4,087
7	Tax Depreciation Rate	100.00%	
8	Tax Rate	41.175%	
9	Annual Tax Depreciation	\$ 14,805	
10	Deferred Taxes ((Line 9 - Line 6) * Line 8)	4,413	<u>\$ 4,413</u>
11	Reduction to Rate Base		<u>\$ (6,305)</u>
12	Test Year Book Depreciation	\$ 4,344	

Commonwealth Edison Company
2012 Projected Plant Additions - 2012 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional (B)	Source (C)	ICC Acct (D)
1	<u>2012 Projected Plant Additions</u>			
2	Gross Plant			
3	Distribution Plant	\$ 784,813	WPB-2.4	
4	General and Intangible Plant	152,408	WPB-2.4	
5	Total	<u>\$ 937,221</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 55,295	WPB-2.4	
8	General and Intangible Plant - Removal Costs	1,333	WPB-2.4	
9	Total	<u>\$ 56,628</u>		108
10	Amount Included in Rate Base	<u><u>\$ 993,849</u></u>		
11	ADIT (1)			
12	Total Additions (Line 5 above)	\$ 937,221		
13	Bonus Depreciation Rate	50%		
14	Total Tax Depreciation	<u>\$ 468,611</u>		
15	Less: Book Depreciation on Projected Additions (2)	<u>\$ (21,062)</u>		
16	Tax Depreciation Greater than Book	\$ 447,549		
17	Income Tax Rate	<u>41.175%</u>		
18	ADIT Reduction to Rate Base	<u><u>\$ 184,278</u></u>		

Note:

- (1) Projected 2012 expenditures on plant removal costs debited to Accumulated Depreciation (Account 108).
- (2) See schedule C-2.1

Commonwealth Edison Company
Accumulated Reserve Adjustment - 2012 Filing Year (1)
(In Thousands)

Witness: Fruehe

Line No.	Description	Current Adjustment (2)	Projected Depreciation Expense (3)	Total	ICC Acct
	(A)	(B)	(C)	(D)	(E)
1	Accumulated Depreciation & Amortization				
2	Distribution Plant	\$ (327,445)	\$ (14,510)	\$(341,955)	
3	General and Intangible Plant	(85,870)	(6,552)	(92,422)	
4	Total	<u>\$ (413,315)</u>	<u>\$ (21,062)</u>	<u>\$(434,377)</u>	108

Notes:

- (1) Represents a roll forward of the accumulated reserve for depreciation. Based on current period jurisdictional depreciation plus the additional depreciation expense related to the projected plant additions.
- (2) See Schedule C-12, Line 11
- (3) See Schedule C-2.1, Column C, Lines 1 - 4.

Commonwealth Edison Company
Remove Incentive Compensation Related to Net Income Goals
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2011 Actual (C)	Net Income Goal % (D)	Removal of Net Income Goal Related \$'s (E)	Allocator (F)	Jurisdictional (G)
1	<u>ComEd LTIP Related to Net Income Goals (1):</u>						
2	Plant	107/108	\$ 48	33.33% (2)	\$ (16)	77.7% (3)	\$ (13)
3	Gen & Admin Expense	920-935	421	33.33% (2)	(140)	89.71% (4)	See C-2.4
4	Total		<u>\$ 470</u>		<u>\$ (157)</u>		<u>\$ (13)</u>
5	<u>AIP Related to Net Income Goals (5):</u>						
6	Plant	107/108			\$ (94)	77.7% (3)	\$ (73)
7	Handling/Clearing/Misc	Various (6)			(19)	77.7% (3)	See C-2.4
8	Non-Utility Expenses	416/426			(1)	0%	See C-2.4
9	Production	500-557			(1)	0%	See C-2.4
10	Transmission	560-573			(11)	0%	See C-2.4
11	Distribution/Customer	580-908			(103)	100%	See C-2.4
12	Gen & Admin Expense	920-935			(33)	89.71% (4)	See C-2.4
13	Total				<u>\$ (262)</u>		<u>\$ (73)</u>
14	<u>Total Jurisdictional Capital Removed:</u>						
							<u>\$ (86)</u>

Notes:

- (1) LTIP is awarded annually and typically accrued over 3 years. 2009 LTIP included a goal tied to ComEd Net Income. Reflected is the 3rd year of the 2009 LTIP award amount that was accrued in 2011.
- (2) 2009 LTIP had 1/3 of its goals related to ComEd Net Income.
- (3) Allocation to jurisdictional based on 2011 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2011 Wages and Salaries allocation factor (see WPA-5, Page 1).
- (5) Certain ComEd employees participated in the Exelon BSC AIP in 2011. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (6) Includes FERC Accounts 163, 184 and 186.

Commonwealth Edison Company
2011 Supply Administration Intangible Assets
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Jurisdictional (2) (C)	ICC Acct (D)
1	<u>Adjustment to Intangible Plant (1)</u>			
2	Plant in Service as of 12-31-2011	\$ (3,769)	\$ (3,381)	101
3	Accumulated Reserve as of 12-31-2011	2,095	1,879	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>689</u>	<u>618</u>	
5	Net Plant Reduction	<u>\$ (985)</u>	<u>\$ (884)</u>	
6	2011 Amortization Expense Adjustment	<u>\$ (481)</u>	<u>\$ (432)</u>	

Notes:

(1) Represents software assets recovered through Rider PE.

(2) Unadjusted amount multiplied by the Wages and Salaries allocator 89.71%.

Commonwealth Edison Company
Adjustment to Operating Reserve for Accrued Vacation Pay
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Deferred Credit Amount (B)	Deferred Debit Amount (C)
1	<u>2011 Monthly Ending Balances of Accrued Vacation</u>		
2	January	\$ (51,190)	\$ 23,099
3	February	(51,190)	23,099
4	March	(51,190)	23,099
5	April	(51,190)	23,099
6	May	(51,190)	23,099
7	June	(51,190)	23,099
8	July	(51,190)	23,099
9	August	(51,190)	23,099
10	September	(51,190)	23,099
11	October	(51,190)	23,099
12	November	(51,190)	23,099
13	December	<u>(52,592)</u>	<u>23,355</u>
14	Average	\$ (51,307)	\$ 23,120
15	Wages & Salaries Allocator	<u>89.71%</u>	<u>89.71%</u>
16	DS Jurisdictional Reserve for Accrued Vacation	<u>(46,027)</u>	<u>20,741</u>
17	Tax Rate	<u>-41.18%</u>	
18	ADIT on Reserve for Vacation Pay	\$ 18,952	
19	ADIT on Reserve for Vacation Pay (Sch B-9, Line 5)	<u>(16,252)</u>	
20	Adjustment to ADIT for Reserve for Accrued Vacation Pay	<u><u>2,700</u></u>	

Commonwealth Edison Company
Adjustment to Operating Reserve for Accrued Incentive Pay
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)
1	<u>2011 Monthly Ending Balances of Accrued Incentive Pay</u>	
2	January	\$ (60,029)
3	February	(10,137)
4	March	(14,624)
5	April	(18,885)
6	May	(23,365)
7	June	(27,875)
8	July	(32,144)
9	August	(36,690)
10	September	(40,904)
11	October	(52,536)
12	November	(61,540)
13	December	<u>(71,868)</u>
14	Average	\$ (37,550)
15	Wages & Salaries Allocator	<u>89.71%</u>
16	DS Jurisdictional Reserve for Accrued Vacation	\$ (33,686)
17	Less: Accrued Incentive in CWC Calculation (Sch B-8)	<u>\$ (17,046)</u>
18	DS Jurisdictional Reserve for Accrued Vacation - Adjustment	<u>\$ (16,640)</u>
19	DS Jurisdictional Reserve for Accrued Vacation (line 16)	\$ (33,686)
20	Tax Rate	<u>-41.18%</u>
21	ADIT on Reserve for Incentive Pay	\$ 13,870
22	ADIT on Reserve for Incentive Pay (Sch B-9, Line 5)	<u>(26,102)</u>
23	Adjustment to ADIT for Reserve for Accrued Incentive Pay	<u>(12,232)</u>

Commonwealth Edison Company

Cash Working Capital
Calendar Year 2011
(In Thousands)

Witness: Hengstgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC		Column (B) Source (F)
					Requirement (B) x (D) (E)		
1	Receipts	\$ 810,002	51.25	0.14041	\$ 113,733		ComEd Ex. 10.5, WPB-8, Line 9, Column B
2	Collection of Pass-through Taxes:						
3	Energy Assistance/Renewable Energy	45,480	0.00	0.00000	\$ -		Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	243,978	0.00	0.00000	0		Schedule C-18, Page 1, Line 20, Column B
5	Illinois Excise Tax	258,592	36.04	0.09874	25,533		Schedule C-18, Page 1, Line 21, Column B
6	Infrastructure Maintenance Fee	89,783	36.04	0.09874	8,865		Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>\$ 1,447,835</u>			<u>\$ 148,131</u>		
8	Base Payroll and Withholdings	\$ 271,615	(15.05)	(0.04123)	\$ (11,199)		WPB-8, Line 31, Column B
9	Vacation Pay Expense		(15.05)	(0.04123)	-		
10	Incentive Compensation Expense	27,229	(228.50)	(0.62603)	(17,046)		ComEd Ex. 10.5, WPB-8, Line 36, Column B
11	Employee Benefits - Pension and OPEB	111,919	0.00	0.00000	-		ComEd Ex. 10.5, WPB-8, Line 17, Column B
12	Employee Benefits - Other	35,258	(4.95)	(0.01356)	(478)		ComEd Ex. 10.5, WPB-8, Line 39, Column B
13	401K Match	2,009	(241.50)	(0.66164)	(1,329)		ComEd Ex. 10.5, WPB-8, Line 38, Column B
14	Inter Company Billings - Less Pass-throughs	113,937	(45.55)	(0.12479)	(14,219)		ComEd Ex. 10.5, WPB-8, Line 15, Column B
15	Inter Company Billings - Pass-throughs	38,098	(45.55)	(0.12479)	(4,754)		ComEd Ex. 10.5, WPB-8, Line 16, Column B
16	Property Leases	32,265	(6.33)	(0.01734)	(560)		ComEd Ex. 10.5, WPB-8, Line 24, Column B
17	Other Operation and Maintenance Expense	252,842	(66.82)	(0.18307)	(46,287)		ComEd Ex. 10.5, WPB-8 RY, Line 25, Column B
18	Property/Real Estate Taxes	13,290	(339.12)	(0.92910)	(12,348)		Schedule C-18, Page 1, Line 5, Column C
19	Federal Insurance Contributions (FICA)	20,782	(15.05)	(0.04123)	(857)		Schedule C-18, Page 2, Line 10, Column D * W&S Alloc
20	Federal Unemployment Tax	177	(75.63)	(0.20721)	(37)		Schedule C-18, Page 2, Line 9, Column D * W&S Alloc
21	State Unemployment Tax	597	(75.63)	(0.20721)	(124)		Schedule C-18, Page 2, Line 11, Column D * W&S Alloc
22	Electricity Distribution Tax	106,200	(30.13)	(0.08255)	(8,767)		Schedule C-18, Page 1, Line 6, Column C
23	State Franchise Tax	1,560	(190.67)	(0.52238)	(815)		Schedule C-18, Page 1, Line 12, Column C
24	City of Chicago Dark Fiber Tax	-	0.00	0.00000	-		
25	State Public Utility Fund	3,783	(37.67)	(0.10321)	(390)		Schedule C-18, Page 1, Line 8, Column C
26	Illinois Sales and Use Tax	638	(2.66)	(0.00729)	(5)		Schedule C-18, Page 1, Line 10, Column C
27	Chicago Sales and Use Tax	11	(37.46)	(0.10263)	(1)		Schedule C-18, Page 1, Line 11, Column C
28	Interest Expense	209,050	(91.13)	(0.24967)	(52,194)		Schedule C-5.4 RY, Page 1, Line 3
29	State Income Tax	(106,848)	(37.88)	(0.10378)	11,089		Schedule C-1 RY, Page 1, Line 20, Column F
30	Federal Income Tax	(324,409)	(37.88)	(0.10378)	33,667		Schedule C-1 RY, Page 1, Line 21, Column F
31	Payment of Pass-Through Taxes:						
32	Energy Assistance/Renewable Energy	45,480	(40.69)	(0.11148)	(5,070)		From line 3 above
33	Gross Receipts/Municipal Utility Tax	243,978	(44.22)	(0.12115)	(29,558)		From line 4 above
34	Illinois Excise Tax	258,592	(4.12)	(0.01129)	(2,919)		From line 5 above
35	City of Chicago Infrastructure Maintenance Fee	89,783	(43.46)	(0.11907)	(10,690)		From line 6 above
36	Total Outlays	<u>\$ 1,447,836</u>			<u>\$ (174,891)</u>		
37	Receipts less Outlays	<u>\$ (1)</u>					
38	Accounts Payable related to CWIP	\$ -	(66.82)	(0.18307)	\$ -		
39	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ (26,760)</u>		

Commonwealth Edison Company
 Accumulated Deferred Income Taxes
2011
 (In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
Summary							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 101)						\$ (2,466,288)
2	ADIT Associated with Pension Asset						\$ (422,173)
Account 190							
3	- Current (EPS Accts. 283350 & 283450) --						
4	Accrued Holiday	\$ (588)	\$ (176)	\$ (764)	Wages & Salaries	89.71%	\$ (686)
5	Accrued Vacation	13,937	4,180	18,116	Wages & Salaries	89.71%	16,252
6	Obsolete Materials	337	101	438	Net Plant	77.70%	340
7	Provision for Bad Debt	22,862	6,857	29,719	Revenue Alloc	35%	10,452
8	Damage To Company Property	1,896	569	2,465	Net Plant	77.70%	1,915
9	Taxes Other Than Income Taxes	2,668	800	3,468	Net Plant	77.70%	2,695
10	Incentive Compensation Plan	22,383	6,713	29,097	Wages & Salaries	89.71%	26,102
11	Liability for Severance Plans	592	177	769	Wages & Salaries	89.71%	690
12	CPS Energy Efficiency Fund	1,941	582	2,523	Non DST	0%	-
13	Company Match 401(k) Plan	1,242	373	1,615	Wages & Salaries	89.71%	1,449
14	Other Accrued Expenses	149	45	193	Non DST	0%	-
15	Regulatory (Asset)/Liab: Transmission	3,441	1,032	4,472	Non DST	0%	-
16	Management Deferred Compensation - Current	243	73	317	Wages & Salaries	89.71%	284
17	Interest on Projected Tax Deficiencies	2	1	3	Non DST	0%	-
18	Charitable Contributions	11	3	14	Non DST	0%	-
19	Use Tax Adjustment	761	228	989	Net Plant	77.70%	769
20	Other Current - Cell phone Reserve	158	47	205	Wages & Salaries	89.71%	184
21	FIN48 Interest - Current	5,032	1,509	6,541	Non DST	0%	-
22	Revenue Subject To Refund	12,873	3,861	16,733	Non DST	0%	-
23	Total Account 190 - Current	<u>\$ 89,940</u>	<u>\$ 26,975</u>	<u>\$ 116,915</u>			<u>\$ 60,446</u>

Commonwealth Edison Company
 Accumulated Deferred Income Taxes
2011
 (In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Account 190</u>							
24	- Noncurrent (EPS Accts. 283150 & 283250) --						
25	Chicago Equity Fund Partnerships	\$ 49	\$ 12	\$ 61	Non DST	0%	\$ -
26	Deferred Rental Income - Lincoln Center Subleases	2,699	648	3,347	Wages & Salaries	89.71%	3,002
27	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	1,921	461	2,382	DST	100%	2,382
28	Executive Uninsured Death Benefits after Retirement	755	181	937	Wages & Salaries	89.71%	840
29	Deferred on Unamortized ITC	14,154	3,397	17,551	Non DST	0%	-
30	Incentive Compensation Deferred Stock Bonus Plan	333	80	414	Wages & Salaries	89.71%	371
31	FAS 123R - Stock Options; Other Equity Based Compensation	1,075	322	1,398	Wages & Salaries	89.71%	1,254
32	Workers Compensation Reserve	16,908	4,058	20,967	Wages & Salaries	89.71%	18,809
33	Long-Term Debt - Revaluation of Discount	(1,771)	(425)	(2,196)	Non DST	0%	-
34	Management Deferred Compensation Plan	11,724	2,814	14,538	Wages & Salaries	89.71%	13,042
35	Manufactured Gas Plants - Provision	37,043	11,110	48,153	Non DST	0%	-
36	Merger Costs	(671)	(161)	(833)	Non DST	0%	-
37	Post Retirement Health Care Liability	85,729	23,136	108,864	Wages & Salaries	89.71%	97,662
38	Restricted Stock Awards	666	160	826	Wages & Salaries	89.71%	741
39	Share Awards Program Provision	817	196	1,013	Wages & Salaries	89.71%	909
40	Supplemental Employee Retirement Plan	4,803	1,153	5,956	Non DST	0%	-
41	Long-Term Incentive Cash	1,015	244	1,259	Wages & Salaries	89.71%	1,129
42	Midwest Generation Settlement	5,249	1,260	6,509	Non DST	0%	-
43	Interest on projected tax deficiencies - noncurrent	(11,853)	(5,144)	(16,997)	Non DST	0%	-
44	Regulatory (Asset)/Liab: Docket No 07-0566	(2,858)	(686)	(3,544)	DST	100%	(3,544)
45	Charitable Contribution on Land	1,343	322	1,666	Non DST	0%	-
46	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(384)	1,097	713	Non DST	0%	-
47	Regulatory (Asset)/Liab: Medicare Part D (expense)	(4,040)	(1,212)	(5,251)	Non DST	0%	-
48	Total Account 190 - Noncurrent	\$ 164,707	\$ 43,025	\$ 207,731			\$ 136,597
Total Account 190							
49	(FERC Form 1, Page 111, Line 82)	\$ 265,008	\$ 59,637	\$ 324,646			\$ 197,043

Commonwealth Edison Company
 Accumulated Deferred Income Taxes
2011
 (In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
	<u>Account 282</u>						
50	- Liberalized Deprec. - Plant & Equip.						
51	(EPS Accts. 282000 & 282200) --						
52	Total Account 282 - Liberalized Depreciation	\$ (2,343,519)	\$ (445,257)	\$ (2,788,776)	Net Plant	77.70%	\$ (2,166,878)
	<u>Account 282</u>						
53	- Other Property (EPS Accts. 282100 & 282300) --						
54	Competitive Transition Charge (CTC)	\$ (61,898)	\$ (14,774)	\$ (76,672)	Non DST	0%	\$ -
55	AFUDC Plant & Equip Borrowed	41,025	9,792	50,817	Net Plant	77.70%	39,485
56	AFUDC Plant & Equip Equity	-	-	-	Net Plant	77.70%	-
57	Deferred Gain - Like Kind Exchange	(269,044)	(64,885)	(333,930)	Non DST	0%	-
58	FIN 47	(581)	(139)	(719)	Net Plant	77.70%	(559)
59	Section 263A - Capitalized Interest	75,178	17,944	93,122	Net Plant	77.70%	72,356
60	Software Costs Capitalized - Rev Bk	(14,253)	(3,402)	(17,656)	Net Plant	77.70%	(13,718)
61	Overheads Capitalized (Sales & Use Tax)	(202,310)	(48,289)	(250,600)	Net Plant	77.70%	(194,716)
62	Pension Cost Capitalized on Books	237,482	56,684	294,166	Net Plant	77.70%	228,567
63	CIAC	138,777	33,124	171,901	Net Plant	77.70%	133,567
64	CIAC with Tax Gross Up	10,696	2,553	13,249	Non DST	0%	-
65	Revaluation of Property	4,689	1,119	5,808	Non DST	0%	-
66	Real Estate Taxes Capitalized	254	61	315	Net Plant	77.70%	245
67	Repair Allowance	(61,187)	(14,605)	(75,792)	Net Plant	77.70%	(58,890)
68	Repairs - Distribution	(290,645)	(69,374)	(360,018)	DST	100%	(360,018)
69	Repairs - Transmission	(8,634)	(2,061)	(10,695)	Non DST	0%	-
70	Transmission Upgrade - East/West	683	163	847	Non DST	0%	-
71	Regulatory (Asset)/Liab: FAS 109 - Tax Rate Changes	(13,280)	(49,486)	(62,766)	Non DST	0%	-
72	Total Account 282 - Other Property	\$ (413,048)	\$ (145,574)	\$ (558,622)			\$ (153,681)
	Total Account 282						
73	(FERC Form 1, Page 113, Line 63)	\$ (2,756,566)	\$ (590,831)	\$ (3,347,398)			\$ (2,320,559)

Commonwealth Edison Company
Accumulated Deferred Income Taxes
2011
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Account 283</u>							
74	- Other - Current (EPS Accts. 283300 & 283400) --						
75	Regulatory (Asset)/Liab: AAF	\$ (14,856)	\$ (4,456)	\$ (19,312)	Non DST	0%	\$ -
76	Total Account 283 - Current	\$ (14,856)	\$ (4,456)	\$ (19,312)			\$ -
<u>Account 283</u>							
77	- Other - Noncurrent (EPS Accts. 283100 & 283200) --						
78	Chicago Arbitration Settlement	\$ (10,020)	\$ (2,405)	\$ (12,425)	Non DST	0%	\$ -
79	Deferred Gain - Sale of Easements	(3,850)	(924)	(4,774)	Net Plant	77.70%	(3,710)
80	Incentive Compensation Capitalized (Global Settlement)	(2,092)	(502)	(2,594)	DST	100%	(2,594)
81	Loss On Reacquired Debt	(21,683)	(6,503)	(28,186)	Net Plant	77.70%	(21,900)
82	Midwest Generation Settlement	(10,694)	(2,567)	(13,261)	Non DST	0%	-
83	Other Comprehensive Income (EPS Accts. 284000 & 284100)	272	65	338	Net Plant	77.70%	262
84	Pension Contribution - Net of Book Provision - 9.5%	(226,296)	(67,871)	(294,166)	Wages & Salaries	89.71%	(263,897)
85	Prepaid Pension contribution (shareholder-funded)	(329,562)	(98,567)	(428,129)	Non DST	0%	-
86	PJM Start-up Costs	(1,542)	(370)	(1,912)	Non DST	0%	-
87	Swap and Hedging Transactions	(3,636)	(873)	(4,509)	Net Plant	77.70%	(3,503)
88	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(35,125)	(10,535)	(45,659)	Non DST	0%	-
89	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(20,168)	(4,841)	(25,009)	Wages & Salaries	89.71%	(22,436)
90	State Income Taxes - Temporary	(21,800)	-	(21,800)	Non DST	0%	-
91	Regulatory (Asset)/Liab: Rider UF	32	8	40	Non DST	0%	-
92	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(646)	(155)	(801)	Non DST	0%	-
93	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(2,040)	(490)	(2,529)	DST	100%	(2,529)
94	Regulatory (Asset)/Liab: AMP - other costs	(528)	(127)	(654)	Non DST	0%	-
95	Regulatory (Asset)/Liab: Distribution Formula Rate	(9,188)	(2,756)	(11,944)	Non DST	0%	-
96	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(17,282)	(5,183)	(22,465)	DST	100%	(22,465)
97	Regulatory (Asset)/Liab: FAS 109_2011 IL State Tax Rate Change	6,873	(19,638)	(12,765)	Non DST	0%	-
98	Total Account 283 - Noncurrent	\$ (708,973)	\$ (224,233)	\$ (933,206)			\$ (342,772)
Total Account 283							
99	(FERC Form 1, Page 113, Line 64)	\$ (777,541)	\$ (174,978)	\$ (952,518)			\$ (342,772)
100	Total ADIT	\$ (3,245,013)	\$ (730,257)	\$ (3,975,270)			\$ (2,466,288)

Commonwealth Edison Company

Deferred Assets in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Costs Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2011 (F)	2011 Activity		Balance at End of 2011 (I)	Jurisdictional Rate Base (2) (J)
		From (B)	To (C)				Amortization / Accretion (1) (G)	Other Changes (1) (H)		
1	<u>Regulatory Assets (182.3)</u>									
2	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423 (3)	\$ 8,439	\$ (241)	\$ -	\$ 8,198	\$ 8,198
3	AMI Pilot- Retired Meters					\$ -	\$ (352)	\$ 5,234	\$ 4,882	\$ 4,882
4	AMI Pilot- Pre-2010 Costs					\$ -	\$ (347)	\$ 1,782	\$ 1,435	\$ 1,435
5	Total Regulatory Assets					<u>\$ 8,439</u>	<u>\$ (940)</u>	<u>\$ 7,016</u>	<u>\$ 14,515</u>	<u>\$ 14,515</u>
6	<u>Deferred Debits (186)</u>									
7	Cook County Forest Preserve District Fees	1/1/2007	12/31/2011	10 Years	(4)	\$ 1,454	\$ (329)	\$ 115	\$ 1,240	\$ 1,240
8	Long-Term Receivable from MBA Plan	1/1/2007	12/31/2011	Varies	(5)	2,945	-	(157)	2,788	\$ 2,501
9	Total Deferred Debits					<u>\$ 4,399</u>	<u>\$ (329)</u>	<u>\$ (42)</u>	<u>\$ 4,028</u>	<u>\$ 3,741</u>

Notes:

- (1) See WPB-10, Page 2.
- (2) From Page 4, Column G.
- (3) The initial amount set up in this account was \$10,857,000, representing the capitalization of incentive costs as part of the March 2003 agreement.. See ICC Final Order, Docket No. 01-0423, dated March 28, 2003.
- (4) Fees paid in accordance with Cook County Forest Preserve District Ordinance No. 205 - 12 - 07 - 03.
- (5) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.

Commonwealth Edison Company

Deferred Liabilities in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2011 (F)	2011 Activity		Balance at End of 2011 (I)	Jurisdictional Rate Base (2) (J)	
		From	To				Amort. / Accretion (6)	Other Changes (1)			
		(B)	(C)				(G)	(H)			
1	<u>Operating Reserves (228)</u>										
2	Accumulated Provision for Injuries & Damages	Pre 1990	12/31/2011	Not applicable	99-0117	\$ (53,670)	\$ -	\$ 911	\$ (52,759)	\$ (47,331)	
3	Expected Insurance Recoveries on Public Claims	(3)								806	
4	Accumulated Provision for Pensions & Benefits	Pre 1990	12/31/2011	Varies by acct.	99-0117	(314,602)	-	(2,813)	(317,415)	(284,748)	
5	Accumulated Miscellaneous Operating Provisions	(4)	Pre 1990	12/31/2011	Varies by acct.	(120,561)	-	(6,359)	(126,920)	(5,993)	
6	Total Operating Reserves					<u>\$ (488,833)</u>	<u>\$ -</u>	<u>\$ (8,261)</u>	<u>\$ (497,094)</u>	<u>\$ (337,266)</u>	
7	<u>Asset Retirement Obligations (230)</u>										
8	Asset Retirement Obligations (ARO)	(5)	1/1/2003	12/31/2011	Varies by asset	(6)	\$ (104,936)	\$ (2,920)	\$ 18,816	\$ (89,040)	\$ (26,896)
9	<u>Deferred Credits (253)</u>										
10	Deferred Rents	(7)	6/30/2001	12/31/2011	Varies		\$ (10,413)	\$ 1,978	\$ -	\$ (8,435)	\$ (7,551)
11	Deferred Benefits - ACRS deduction sold		6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(1,893)	946	-	(947)	(736)
12	Deferred Revenues	(8)	12/1/1998	4/30/2000	30 Years		(7,001)	382	-	(6,619)	(3,356)
13	Total Deferred Credits						<u>\$ (19,307)</u>	<u>\$ 3,306</u>	<u>\$ -</u>	<u>\$ (16,001)</u>	<u>\$ (11,643)</u>

Commonwealth Edison Company

Deferred Liabilities in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Notes:

- (1) See WPB-10, Page 4 for additional detail.
- (2) From Page 5, Column G.
- (3) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified to offset the liability for Public Claims for ratemaking.
- (4) Consists of various environmental liabilities.
- (5) Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and / or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the abatement and disposal of equip and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (6) In accordance with FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (7) This liability is the result of the FAS 13 (straight line lease) calculation. Rent expense is charged on a straight line basis over the term of the leases.
- (8) This balance is the unamortized balance of upfront payments for the rental of fiber optic cable.

Commonwealth Edison Company
Adjustments of Deferred Assets in Rate Base
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	FERC Account	Description	12/31/2011		Jurisdictional Allocation		Jurisdictional 2011
			Balance	Adjustment (1)	Allocator	Rate	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Regulatory Assets (182.3)</u>						
2	182.3	Capitalized incentive costs	\$ 8,198	\$ -	(2)	100%	\$ 8,198
3	182.3	AMI Pilot- Retired Meters	4,882	-		100%	4,882
4	182.3	AMI Pilot- Pre-2010 Costs	1,435	-		100%	1,435
5		Total Regulatory Asset	<u>\$ 14,515</u>	<u>\$ -</u>			<u>\$ 14,515</u>
6	<u>Deferred Debits (186)</u>						
7	186	Cook County Forest Preserve District Fees	\$ 1,240	\$ -		100%	\$ 1,240
8	186	Long-Term Receivable from MBA Plan	2,788	-	Wages & Salaries	89.71%	2,501
9		Total Deferred Debits	<u>\$ 4,028</u>	<u>\$ -</u>			<u>\$ 3,741</u>

Notes:

(1) Adjustments to FERC balances prior to applying jurisdictional allocators.

(2) Distribution only- Authorized in ICC Docket No. 01-0423

Commonwealth Edison Company
Adjustments of Deferred Liabilities in Rate Base
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2011		Jurisdictional Allocation		Jurisdictional 2011 (G)
			Actual (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Operating Reserves (228)</u>						
2	228.2	Accumulated Provision for Injuries & Damages	\$ (52,760)	\$ -	Wages & Salaries	89.71%	\$ (47,331)
3	186.3	Expected Insurance Recoveries on Public Claims		898 (2)	Wages & Salaries	89.71%	806
4	228.3	Accumulated Provision for Pensions & Benefits	(317,414)	-	Wages & Salaries	89.71%	(284,748)
5	228.4	Accumulated Miscellaneous Operating Provisions	<u>(126,920)</u>	<u>120,927</u> (3)		100.00% (4)	<u>(5,993)</u>
6		Total Operating Reserves	<u>\$ (497,094)</u>	<u>\$ 121,825</u>			<u>\$ (337,266)</u>
7	<u>Asset Retirement Obligations (230)</u>						
8	230000	Asset Retirement Obligations (ARO)	<u>\$ (89,040)</u>	<u>\$ 56,547</u> (5)			<u>(6) \$ (26,896)</u>
9	<u>Deferred Credits (253)</u>						
10	253900	Deferred Rents	\$ (8,435)	\$ 17	Wages & Salaries	89.71%	\$ (7,552)
11	253050	Deferred Benefits - ACRS Deductions Sold	(947)	-	Net Plant	77.70%	(736)
12	253700	Deferred Revenues	(6,619)	- (7)	Commun. Equip	50.71%	(3,356)
13		Total Deferred Credits	<u>\$ (16,001)</u>	<u>\$ 17</u>			<u>\$ (11,644)</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified here to offset the liability for Public Claims for ratemaking.
- (3) Adjustment consists of environmental liabilities relating to manufactured gas plants (MGP). MGP costs are recovered through Rider ECR.
- (4) Consists of environmental liabilities relating to superfund sites (\$5,943) and underground storage tanks (\$50) not recovered through Rider ECR.
- (5) Adjustment removes the portion of the ARO liability not attributable to the removal reserve.
- (6) The portion of the ARO balance attributable to items in the Distribution removal reserve. See WPB-10, page 3, line 5, col (E).
- (7) The balance in Deferred Revenues is the unamortized balance of upfront payments for the lease of fiber optic cable. Fiber optic cable is included in Plant Account 397, Communications Equipment. Per WP 16, Plant Account 397 is allocated via the communications equipment allocator.

Commonwealth Edison Company
Deferred Assets in Rate Base
2008 - 2010
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Costs Were Accreted		Amort. Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2007 (F)	2008 Net Change		Actual Balance at 12/31/2008 (I)
		From (B)	To (C)				Amort./ Accretion (G)	Other (H)	
1	<u>Regulatory Assets (182.3)</u>								
2	Capitalized Incentive Costs	(1) 1/1/2000	12/31/2000	41 Years	01-0423	\$ 9,177	\$ (255)	\$ -	\$ 8,922
3	Total Regulatory Assets					<u>\$ 9,177</u>	<u>\$ (255)</u>	<u>\$ -</u>	<u>\$ 8,922</u>
4	<u>Deferred Debits (186)</u>								
5	Cook County Forest Preserve District Fees	1/1/2007	12/31/2010	10 Years	(2)	548	(68)	120	600
6	Long-term Receivable from MBA Plan	1/1/2007	12/31/2010	Varies	(3)	3,247	-	(897)	2,350
7	Total Deferred Debits					<u>\$ 3,795</u>	<u>\$ (68)</u>	<u>\$ (777)</u>	<u>\$ 2,950</u>

Notes:

- (1) The initial amount set up in this account was \$10,857,000, representing the capitalization of incentive costs as part of the 2003 agreement. See ICC Order in Dkt. No. 01-0423, dated March 28, 2003.
- (2) Fees paid in accordance with Cook County Forest Preserve District Ordinance No. 205 - 12 - 07 - 03.
- (3) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.

Commonwealth Edison Company
Deferred Assets in Rate Base
2008 - 2010
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2009 Net Change		Actual Balance at 12/31/2009 (L)	2010 Net Change		Actual Balance at 12/31/2010 (O)
		Amort./ Accretion (J)	Other (K)		Amort./ Accretion (M)	Other (N)	
1	<u>Regulatory Assets (182.3)</u>						
2	Capitalized Incentive Costs	\$ (241)	\$ -	\$ 8,681	\$ (242)	\$ -	\$ 8,439
3	Total Regulatory Assets	<u>\$ (241)</u>	<u>\$ -</u>	<u>\$ 8,681</u>	<u>\$ (242)</u>	<u>\$ -</u>	<u>\$ 8,439</u>
4	<u>Deferred Debits (186)</u>						
5	Cook County Forest Preserve District Fees	(147)	543	996	(136)	594	1,454
6	Long-term Receivable from MBA Plan	-	313	2,663	-	282	2,945
7	Total Deferred Debits	<u>\$ (147)</u>	<u>\$ 856</u>	<u>\$ 3,659</u>	<u>\$ (136)</u>	<u>\$ 876</u>	<u>\$ 4,399</u>

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2008 - 2010
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2007 (F)	2008 Net Change		Actual Balance at 12/31/2008 (I)
		From (B)	To (C)				Amortization/ Accretion (G)	Other (H)	
1	<u>Operating Reserves (228)</u>								
2	Accum Provision for Injuries & Damages	Pre 1990	12/31/2009	Not Applicable	99-0117	\$ (71,681)	\$ -	\$ 8,374	\$ (63,307)
3	Accum Provision for Pensions & Benefits	Pre 1990	12/31/2009	Varies by account	99-0117	(228,590)	-	(20,798)	(249,388)
4	Accum Miscellaneous Operating Provisions	(1) Pre 1990	12/31/2009	Varies by account	99-0117	(76,920)	-	(12,160)	(89,080)
5	Total Operating Reserves					<u>\$ (377,191)</u>	<u>\$ -</u>	<u>\$ (24,584)</u>	<u>\$ (401,775)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>								
7	Asset Retirement Oblig	(2) 1/1/2003	12/31/2009	Varies by asset	RM02-7-000 (3)	\$ (163,467)	\$ (12,231)	\$ 1,727	\$ (173,971)
8	<u>Deferred Credits (253)</u>								
9	Deferred rents	(4) 6/30/2001	12/31/2009	Varies	05-0597	\$ (15,270)	\$ 1,295	\$ 11	\$ (13,964)
10	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(4,732)	946	-	(3,786)
11	Deferred Revenues	(5) 12/1/1998	4/30/2000	30 Years		(8,149)	383	-	(7,766)
12	Total Deferred Credits					<u>\$ (28,151)</u>	<u>\$ 2,624</u>	<u>\$ 11</u>	<u>\$ (25,516)</u>

Notes:

- (1) Consists of various environmental liabilities.
- (2) Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and / or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the abatement and disposal of equipment and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (3) In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (4) This liability is the result of the FAS 13 (straight line lease) calculation. Rent expense is charged on a straight line basis over the term of the lease.
- (5) The balance in Deferred Revenues is the unamortized balance of upfront payments for the rental of lease optic cable.

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2008 - 2010
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2009 Net Change		Actual Balance at 12/31/2009 (L)	2010 Net Change		Actual Balance at 12/31/2010 (O)
		Amortization/ Accretion (J)	Other (K)		Amortization/ Accretion (M)	Other (N)	
1	<u>Operating Reserves (228)</u>						
2	Accum Provision for Injuries & Damages	\$ -	\$ 10,279	\$ (53,028)	\$ -	\$ (642)	\$ (53,670)
3	Accum Provision for Pensions & Benefits	-	(38,940)	(288,328)	-	(26,274)	(314,602)
4	Accum Miscellaneous Operating Provisions	-	(23,569)	(112,649)	-	(7,912)	(120,561)
5	Total Operating Reserves	<u>\$ -</u>	<u>\$ (52,230)</u>	<u>\$ (454,005)</u>	<u>\$ -</u>	<u>\$ (34,828)</u>	<u>\$ (488,833)</u>
6	<u>Asset Retirement Obligations (ARO) (23)</u>						
7	Asset Retirement Oblig	\$ (8,148)	\$ 87,411	\$ (94,708)	\$ (10,228)	\$ -	\$ (104,936)
8	<u>Deferred Credits (253)</u>						
9	Deferred rents	\$ 1,716	\$ -	\$ (12,248)	\$ 1,835	\$ -	\$ (10,413)
10	Deferred Benefits - ACRS deduction sold	947	-	(2,839)	946	-	(1,893)
11	Deferred Revenues	382	-	(7,384)	383	-	(7,001)
12	Total Deferred Credits	<u>\$ 3,045</u>	<u>\$ -</u>	<u>\$ (22,471)</u>	<u>\$ 3,164</u>	<u>\$ -</u>	<u>\$ (19,307)</u>

Commonwealth Edison Company
Jurisdictional Operating Statement - 2011 Filing Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Adjustments (Schedule C-2)	Jurisdictional Operating Income	Effect of Proposed Rates	Jurisdictional Operating Income
(A)	(B)	(C)	(D)	(E)	(F)	
1	Operating Revenues	\$ 1,915,440	(1) \$ -	\$ 1,915,440	\$ 48,383	\$ 1,963,823
2	Other Revenues	145,638	-	145,638	-	145,638
3	Total Operating Revenues	\$ 2,061,078	\$ -	\$ 2,061,078	\$ 48,383	\$ 2,109,461
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	414,570	(2,253)	412,317	-	412,317
9	Customer Accounts Expenses	172,214	(44)	172,170	-	172,170
10	Customer Service and Informational Exp.	10,923	-	10,923	-	10,923
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	349,354	(5,555)	343,799	-	343,799
13	Depreciation & Amortization Expense	413,315	21,062	434,377	-	434,377
14	Taxes Other Than Income	147,122	-	147,122	-	147,122
15	Reg Asset and Other Expense Adjustments	9,291	(54,672)	(45,381)	-	(45,381)
16	Pension Asset Funding Cost	-	-	-	-	-
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,516,789	\$ (41,462)	\$ 1,475,327	\$ -	\$ 1,475,327
19	Income Taxes					
20	State Income Taxes	\$ (107,454)	\$ (2,414)	\$ (109,868)	\$ 4,596	\$ (105,272)
21	Federal Income Taxes	(326,432)	(8,050)	(334,482)	15,325	(319,157)
22	Deferred Taxes	554,267	22,465	576,732	-	576,732
23	ITC's Net	(1,658)	-	(1,658)	-	(1,658)
24	Total Income Taxes	\$ 118,723	\$ 12,001	\$ 130,724	\$ 19,921	\$ 150,645
25	Net Utility Operating Income	\$ 425,566	\$ 29,461	\$ 455,027	\$ 28,462	\$ 483,489

Notes: (1) Revenues based upon Docket 11-0721, Final Order Appendix A, page 1, line 1.

Commonwealth Edison Company
Jurisdictional Operating Statement by ICC Account - 2011 Filing Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	Total Company Unadjusted (1) (C)	Unadjusted Delivery Services Operating Income (D)	Supporting Schedule / Workpaper (E)
1	Operating Revenues	400	\$ 5,523,977	\$ 1,915,440	(2)
2	Other Revenues	450-456	<u>592,804</u>	<u>145,638</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 6,116,781</u>	<u>\$ 2,061,078</u>	
4	Operating Expenses				
5	Production	500-557	\$ 2,821,748	-	FERC Form 1
6	Transmission	560-573	343,540	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	5,639	-	FERC Form 1
8	Distribution	580-598	414,484	414,570	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	229,436	172,214	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	123,268	10,923	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	402,011	349,354	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	502,867	413,315	Schedule C-12
14	Taxes Other Than Income	408.1	295,270	147,122	Sch C-18
15	Reg Asset and Other Expense Adj	407.3	(45,939)	9,291	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>96</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 5,092,420</u>	<u>\$ 1,516,789</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ (122,985)	\$ (107,454)	Sch. C-5, Pg. 5
21	Federal Income Taxes	409.2	(326,230)	(326,432)	Sch. C-5, Pg. 5
22	Deferred Taxes	410/411	712,183	554,267	Sch. C-5.2
23	ITC's Net	411	<u>(2,652)</u>	<u>(1,658)</u>	Sch. C-5, Pg. 5
24	Total Income Taxes		<u>\$ 260,316</u>	<u>\$ 118,723</u>	
25	Net Utility Operating Income		<u>\$ 764,045</u>	<u>\$ 425,566</u>	

Notes:

- (1) From 2011 Form 21 ILCC, Page 7. See Schedule C-4 for further details by account.
(2) Revenues based upon Docket 11-0721, Final Order Appendix A, page 1, line 1.

Commonwealth Edison Company
Jurisdictional Operating Statement - 2011 Recon Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Adjustments (Schedule C-2)	Jurisdictional Operating Income	Effect of Proposed Rates	Jurisdictional Operating Income
(A)	(B)	(C)	(D)	(E)	(F)	
1	Operating Revenues	\$ 1,915,440	(1) \$ -	\$ 1,915,440	\$ 72	\$ 1,915,512
2	Other Revenues	145,638	-	145,638	-	145,638
3	Total Operating Revenues	\$ 2,061,078	\$ -	\$ 2,061,078	\$ 72	\$ 2,061,150
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	414,570	(2,253)	412,317	-	412,317
9	Customer Accounts Expenses	172,214	(44)	172,170	-	172,170
10	Customer Service and Informational Exp.	10,923	-	10,923	-	10,923
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	349,354	(5,555)	343,799	-	343,799
13	Depreciation & Amortization Expense	413,315	-	413,315	-	413,315
14	Taxes Other Than Income	147,122	-	147,122	-	147,122
15	Reg Asset and Other Expense Adjustments	9,291	(54,672)	(45,381)	-	(45,381)
16	Pension Asset Funding Cost	-	-	-	-	-
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,516,789	\$ (62,524)	\$ 1,454,265	\$ -	\$ 1,454,265
19	Income Taxes					
20	State Income Taxes	\$ (107,482)	\$ 627	\$ (106,855)	\$ 7	\$ (106,848)
21	Federal Income Taxes	(326,523)	2,090	(324,433)	23	(324,410)
22	Deferred Taxes	554,266	22,465	576,731	-	576,731
23	ITC's Net	(1,658)	-	(1,658)	-	(1,658)
24	Total Income Taxes	\$ 118,603	\$ 25,182	\$ 143,785	\$ 30	\$ 143,815
25	Net Utility Operating Income	\$ 425,686	\$ 37,342	\$ 463,028	\$ 42	\$ 463,070

Notes: (1) Revenues based upon Docket 11-0721, Final Order Appendix A, page 1, line 1.

Commonwealth Edison Company
Jurisdictional Operating Statement by ICC Account - 2011 Recon Year
For the Year 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	Total Company Unadjusted (1) (C)	Unadjusted Delivery Services Operating Income (D)	Supporting Schedule / Workpaper (E)
1	Operating Revenues	400	\$ 5,523,977	\$ 1,915,440	(2)
2	Other Revenues	450-456	<u>592,804</u>	<u>145,638</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 6,116,781</u>	<u>\$ 2,061,078</u>	
4	Operating Expenses				
5	Production	500-557	\$ 2,821,748	-	FERC Form 1
6	Transmission	560-573	343,540	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	5,639	-	FERC Form 1
8	Distribution	580-598	414,484	414,570	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	229,436	172,214	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	123,268	10,923	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	402,011	349,354	WPC-1a, Page 1
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14	Taxes Other Than Income	408.1	295,270	147,122	Sch C-18
15	Reg Asset and Other Expense Adj	407.3	(45,939)	9,291	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>96</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 5,092,420</u>	<u>\$ 1,516,789</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ (122,985)	\$ (107,482)	Sch. C-5, Pg. 5
21	Federal Income Taxes	409.2	(326,230)	(326,523)	Sch. C-5, Pg. 5
22	Deferred Taxes	410/411	712,183	554,266	Sch. C-5.2
23	ITC's Net	411	<u>(2,652)</u>	<u>(1,658)</u>	Sch. C-5, Pg. 5
24	Total Income Taxes		<u>\$ 260,316</u>	<u>\$ 118,603</u>	
25	Net Utility Operating Income		<u>\$ 764,045</u>	<u>\$ 425,686</u>	

Notes:

- (1) From 2011 Form 21 ILCC, Page 7. See Schedule C-4 for further details by account.
(2) Revenues based upon Docket 11-0721, Final Order Appendix A, page 1, line 1.

Commonwealth Edison Company
Summary of Utility Proposed Adjustments to Operating Income - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description	2011 Projected	Unusual Operating	Pension	Remove Long	Amortization	Adjustment to	LTIP	Perqs and	AIP	Interest	Subtotal
		Depreciation Expense	Expenses Greater than \$10 Million	Funding Costs	Term Incentive Related to Net Income Goals	of Conversion Expenses	Uncollectible Expenses	Key Manager Restricted Stock	Awards	Billed by BSC	Synchronization Effect of Rate Base Adjustments	Jurisdictional Proposed Adjustments
	(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)	(K)	(L)	(M)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses											
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(74)	-	-	(2,179)	-	-	-	(2,253)
9	Customer Accounts Expenses	-	-	-	(44)	-	-	-	-	-	-	(44)
	Customer Service and											
10	Informational Exp.	-	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(157)	-	-	(358)	(117)	(4,923)	-	(5,555)
13	Depr & Amort Expenses	21,062	-	-	-	-	-	-	-	-	-	21,062
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-	-
	Reg Asset and Other Expense											
15	Adjustments	-	(54,561)	-	-	(111)	-	-	-	-	-	(54,672)
16	Pension Asset Funding Costs	-	-	-	-	-	-	-	-	-	-	-
17	Accretion Expense	-	-	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ 21,062	\$ (54,561)	\$ -	\$ (275)	\$ (111)	\$ -	\$ (2,537)	\$ (117)	\$ (4,923)	\$ -	(41,462)
19	Income Taxes											
20	State Income Taxes	\$ (2,001)	\$ -	\$ -	\$ 26	\$ 11	\$ -	\$ 241	\$ 11	\$ 468	\$ (1,170)	(2,414)
21	Federal Income Taxes	(6,671)	-	-	87	35	-	804	37	1,559	(3,901)	(8,050)
22	Deferred Taxes	-	22,465	-	-	-	-	-	-	-	-	22,465
23	ITC's Net	-	-	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ (8,672)	\$ 22,465	\$ -	\$ 113	\$ 46	\$ -	\$ 1,045	\$ 48	\$ 2,027	\$ (5,071)	12,001
25	Net Utility Operating Income	\$ (12,390)	\$ 32,096	\$ -	\$ 162	\$ 65	\$ -	\$ 1,492	\$ 69	\$ 2,896	\$ 5,071	29,461

Commonwealth Edison Company
Summary of Utility Proposed Adjustments to Operating Income - 2011 Recon Year
(In Thousands)

Witness: Fruehe

Line No.	Description	2011 Projected	Unusual Operating	Pension	Remove Long	Amortization	Adjustment to	LTIP	Perqs and	AIP	Interest	Subtotal
		Depreciation Expense	Expenses Greater than \$10 Million	Funding Costs	Term Incentive Related to Net Income Goals	of Conversion Expenses	Uncollectible Expenses	Key Manager Restricted Stock	Awards	Billed by BSC	Synchronization Effect of Rate Base Adjustments	Jurisdictional Proposed
		Schedule C-2.1	Schedule C-2.2	Schedule C-2.3	Schedule C-2.4	Schedule C-2.5	Schedule C-2.6	Schedule C-2.7	Schedule C-2.8	Schedule C-2.9	Schedule C-5.4	Adjustments
	(A)	(B)	(C)	(D)	(E)	(F)	(H)	(I)	(J)	(K)	(L)	(M)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses											
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(74)	-	-	(2,179)	-	-	-	(2,253)
9	Customer Accounts Expenses	-	-	-	(44)	-	-	-	-	-	-	(44)
	Customer Service and											
10	Informational Exp.	-	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(157)	-	-	(358)	(117)	(4,923)	-	(5,555)
13	Depr & Amort Expenses	-	-	-	-	-	-	-	-	-	-	-
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-	-
	Reg Asset and Other Expense											
15	Adjustments	-	(54,561)	-	-	(111)	-	-	-	-	-	(54,672)
16	Pension Asset Funding Costs	-	-	-	-	-	-	-	-	-	-	-
17	Accretion Expense	-	-	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ -	\$ (54,561)	\$ -	\$ (275)	\$ (111)	\$ -	\$ (2,537)	\$ (117)	\$ (4,923)	\$ -	(62,524)
19	Income Taxes											
20	State Income Taxes	\$ -	\$ -	\$ -	\$ 26	\$ 11	\$ -	\$ 241	\$ 11	\$ 468	\$ (130)	627
21	Federal Income Taxes	-	-	-	87	35	-	804	37	1,559	(432)	2,090
22	Deferred Taxes	-	22,465	-	-	-	-	-	-	-	-	22,465
23	ITC's Net	-	-	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ -	\$ 22,465	\$ -	\$ 113	\$ 46	\$ -	\$ 1,045	\$ 48	\$ 2,027	\$ (562)	25,182
25	Net Utility Operating Income	\$ -	\$ 32,096	\$ -	\$ 162	\$ 65	\$ -	\$ 1,492	\$ 69	\$ 2,896	\$ 562	37,342

Commonwealth Edison Company
Projected Plant Addition Depreciation Expense - 2012 Filing Year
2012
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Projected 2012 Plant Addition Depreciation and Amortization Expense (B)	Jurisdictional Projected 2012 Plant Addition Depreciation and Amortization Expense (1) (C)	ICC Account (D)	Supporting Schedule (E)
1	<u>Depreciation Expense:</u>				
2	Distribution Plant	\$ 14,510	14,510		WPC-2.1
3	General Plant - Non Acct 397	3,264	2,928		WPC-2.1
4	General Plant - Acct 397	1,396	708		WPC-2.1
5	Intangible Plant	3,250	2,916		WPC-2.1
6	Jurisdictional Depreciation Expense	<u>\$ 22,420</u>	<u>\$ 21,062</u>	403	
7	<u>Income Tax Effects of Above Adjustments:</u>				
8	State Income Taxes		\$ (2,001)	409.2	
9	Federal Income Taxes		(6,671)	409.2	
10	Deferred Income Taxes		-	410/411	
11			<u>\$ (8,672)</u>		

Note:

(1) Jurisdictionalized by: Distribution using 100%, General Plant non Account 397 and Intangible Plant using the Wages & Salaries allocator, General Plant Account 397 using the Communication Study allocator.

Commonwealth Edison Company
2011 Pension Funding Costs
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Source (B)	Total Company (C)
1	Pension Asset	FERC Form 1 (1)	\$ 1,802,549
2	Associated Accumulated Deferred Income Tax	B-9 (2)	<u>\$ (422,173)</u>
3	Pension Asset Funding net of ADIT	Line 1 + Line 2	\$ 1,380,376
4	Wages and Salaries Allocator	WPA-5 (3)	<u>90.19%</u>
5	Jurisdictional Pension Asset net of ADIT	Line 3 x Line 4	\$ 1,244,961
6	Cost of Long-term Debt	Schedule D-1 (4)	0.00%
7	Pension Funding Cost (5)	Line 5 x Line 6	<u><u>\$ -</u></u>

Notes:

(1) 2011 FERC Form 1, Page 233, Line 25, Column f.

(2) B-9, Page 1, Line 2, Column G.

(3) WPA-5, Page 1, Line 8, Column D.

(4) Schedule D-1, Line 2, Column D.

(5) Current amount set to zero.

Commonwealth Edison Company
Remove Incentive Compensation Related to Net Income Goals
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2011 Actual (C)	Net Income Goal % (D)	Removal of Net Income Goal Related \$'s (E)	Allocator (F)	Jurisdictional (G)
1	<u>ComEd LTIP Related to Net Income Goals (1):</u>						
2	Plant	107/108	\$ 48	33.33% (2)	\$ (16)	77.7% (3)	See B-2.6
3	Gen & Admin Expense	920-935	421	33.33% (2)	(140)	89.71% (4)	(126)
4	Total		<u>\$ 470</u>		<u>\$ (157)</u>		<u>\$ (126)</u>
5	<u>AIP Related to Net Income Goals (5):</u>						
6	Plant	107/108			\$ (94)	77.7% (3)	See B-2.6
7	Handling/Clearing/Misc	Various (6)			(19)	77.7% (3)	(15)
8	Non-Utility Expenses	416/426			(1)	0%	-
9	Production	500-557			(1)	0%	-
10	Transmission	560-573			(11)	0%	-
11	Distribution/Customer	580-908			(103)	100%	(103)
12	Gen & Admin Expense	920-935			(33)	89.71% (4)	(30)
13	Total				<u>\$ (262)</u>		<u>\$ (148)</u>
14	Total Jurisdictional Expense Removed:						
							<u><u>\$ (274)</u></u>
15	<u>Income Tax Effects of Above Adjustments:</u>						
16	State Income Taxes						\$ 26
17	Federal Income Taxes						87
18	Deferred Income Taxes						-
19							<u><u>\$ 113</u></u>

Notes:

- (1) LTIP is awarded annually and typically accrued over 3 years. 2009 LTIP included a goal tied to ComEd Net Income. Reflected is the 3rd year of the 2009 LTIP award amount that was accrued in 2011.
- (2) 2009 LTIP had 1/3 of its goals related to ComEd Net Income.
- (3) Allocation to jurisdictional based on 2011 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2011 Wages and Salaries allocation factor (see WPA-5, Page 1).
- (5) Certain ComEd employees participated in the Exelon BSC AIP in 2011. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (6) Includes FERC Accounts 163, 184 and 186.

Commonwealth Edison Company
Adjustments to Uncollectible Expense (1)
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Uncollectible Amt Allowed in ICC Docket No. 07-0566</u>	<u>Uncollectible Amt Allowed in ICC Docket No. 10-0467</u>	<u>Uncollectible Amt Allowed in Total (B) + (C)</u>	<u>ICC Account</u>
	(A)	(B)	(C)	(D)	(E)

(1) No longer applicable - uncollectible expense is now recovered in Rider UF

Schedule C-2.7
Page 1 of 1

Commonwealth Edison Company
2011 - Adjust Key Manager Restrictd Stock
(In Thousands)

Witness: Fruehe

Line No.	Account (A)	Description (B)	2011 Actual (C)	Allocator (D)	Jurisdictional (E)
1	ComEd LTIP RS - Expense				
2	416/426	Non-Utility Expenses	\$ 57	0%	\$ -
3	500-557	Production	16	0%	-
4	560-573	Transmission	267	0%	-
5	580-908	Distribution/Customer	2,179	100%	2,179
6	920-935	General & Admin	399	89.71%	(1) 358
7		Total Expense	\$ 2,918		\$ 2,537
8		State Income Taxes			\$ (241)
9		Federal Income Taxes			\$ (804)
10	ComEd LTIP RS - Capital/Rate Base				
11	107/108	CWIP / Accum Depr	\$ 869	77.7%	(2) \$ 675

Notes:

- (1) Wages and Salaries allocator WPA-5, Page 1.
- (2) Net Plant allocator WPA-5, Page 2.

Commonwealth Edison Company
Adjustment to Remove Allocated BSC AIP Based on Net Income Goal
 (in 000s)

1	Operating Expense Reduction	
2	BSC AIP included in 2011 Operating Expenses	\$ 8,930
3	BSC AIP Included in Executive Compensation Exclusion	1,614
4	Net Amount Included in Operating Expense (line 1 - line 2)	<u>7,316</u>
5	% of BSC AIP Related to Net Income Goal	75%
6	BSC AIP Related to Net Income Included in Operating Expenses (line 3 x line 4)	5,487
7	Wages and Salaries Allocator	89.71%
8	Jurisdictional Reduction to Operating Expense (line 6 x line 7)	\$ 4,923
9	Rate Base Reduction	
10	BSC AIP included in 2011 Capital Expenditures	\$ 3,262
11	% of BSC AIP Related to Net Income Goal	75%
12	BSC AIP included in 2011 Capital Related to Net Income Goal (line 8 x line 9)	2,447
13	Net Plant Allocator	77.70%
14	Reduction to Jurisdictional Rate Base (line 10 x line 11)	\$ 1,901

Schedule C-5 FY
Page 1 of 5

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 1,915,440
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>145,638</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,061,078</u>
5	O&M Expense (Schedule C-1, Page 2, Lines 8-12, Col. D)	\$ (947,061)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(413,315)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(147,122)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(9,291)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,516,789)</u>
10	Interest Synchronization (from Schedule C-5.4 RY, Page 1, Line 3)	<u>(207,394)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 336,895</u></u>

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Additions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Addback of Non-Qualified Stock Option Expense	\$ 121	Wages & Salaries Allocator	89.71%	109
2	Amort of Premiums on Reacqd Debt	18,012	Net Plant Allocator	77.70%	13,995
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
7	Corporate-owned Life Insurance Premiums	21	Wages & Salaries Allocator	89.71%	19
8	Earnings in Subsidiaries	90	Excluded from Jurisdictional	0.00%	-
9	Deferred Compensation	1,185	Wages & Salaries Allocator	89.71%	1,063
10	Deferred Gain on Like-Kind Exchange	31,391	Excluded from Jurisdictional	0.00%	-
11	Executive Uninsured Death Benefits After Retirement Provision	86	Wages & Salaries Allocator	89.71%	77
12	FIN 48 Interest - Noncurrent	37,245	Excluded from Jurisdictional	0.00%	-
13	Fuel Tax - Add Back of Credit	126	Net Plant Allocator	77.70%	98
14	Incentive Compensation Capitalized (Global Settlement)	241	100% to Jurisdictional	100.00%	241
15	Incentive Pay	13,362	Wages & Salaries Allocator	89.71%	11,987
16	Interest Rate Swap and Hedging Transaction - Prior Year	836	Net Plant Allocator	77.70%	649
17	Lobbying Expenses	13,958	Excluded from Jurisdictional	0.00%	-
18	Long-Term Debt - Revaluation of Discount	1,204	Excluded from Jurisdictional	0.00%	-
19	LT Incentive Plans - Noncurrent	1,144	Wages & Salaries Allocator	89.71%	1,027
20	Manufactured Gas Plants - Provision	6,371	Excluded from Jurisdictional	0.00%	-
21	Meals and Entertainment	126	Wages & Salaries Allocator	89.71%	113
22	Midwest Generation Settlement	1,501	Excluded from Jurisdictional	0.00%	-
23	Pension Costs Capitalized - Books	(67,686)	Net Plant Allocator	77.70%	(52,592)
24	PJM Expenses	1,504	Excluded from Jurisdictional	0.00%	-
25	Reg Asset- Rider UF	13,661	Excluded from Jurisdictional	0.00%	-
26	Real Estate Taxes Capitalized	331	Net Plant Allocator	77.70%	258
27	Regulatory (Asset)/Liab: Distribution Rate Case Matters	7,949	100% to Jurisdictional	0.00%	-
28	Regulatory Asset - Severance Costs (FAS 112)	10,731	Wages & Salaries Allocator	89.71%	9,626
29	Supplemental Employee Retirement Plan	689	Wages & Salaries Allocator	0.00%	-
30	Sports Facilities	496	Excluded from Jurisdictional	0.00%	-
31	Software Costs Capitalized - Books	8,471	Net Plant Allocator	77.70%	6,582
32	Taxes Other Than Income - Adj To Actual	1,266	Net Plant Allocator	77.70%	984
33	Vacation Pay Change in Provision	1,402		0.00%	-
34	Total Income Tax Additions	\$ 109,281			\$ (5,764)

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Deductions (A)	Total (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	FAS 123R - Stock Options; Other Equity Based Compensation	\$ (881)	Wages & Salaries Allocator	89.71%	(791)
2	Add'l Compensation To Employees - Disposal of Stock	(131)	Wages & Salaries Allocator	89.71%	(118)
3	AFUDC - Interest Capitalized	119	Net Plant Allocator	77.70%	93
4	AFUDC- Equity	(2,911)	Net Plant Allocator	0.00%	-
5	AMI Reg Asset	(7,951)	Excluded from Jurisdictional	0.00%	-
6	Charitable Contributions	(35)	Excluded from Jurisdictional	0.00%	-
7	Competitive Transition Charge (CTC)	17,604	Excluded from Jurisdictional	0.00%	-
8	CPS Energy Efficiency Fund	(1,038)	Excluded from Jurisdictional	0.00%	-
9	Deferred Compensation - Current Portion	(100)	Wages & Salaries Allocator	89.71%	(90)
10	Deferred Rents - Lincoln Center	(1,978)	Wages & Salaries Allocator	89.71%	(1,774)
11	Company Match 401K Plan	(8,827)	Wages & Salaries Allocator	89.71%	(7,919)
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	(12)	100% to Jurisdictional	100.00%	(12)
13	FIN 47	(1,798)	Excluded from Jurisdictional	77.70%	(1,397)
14	FIN 48 Interest - Current	(46,393)	Excluded from Jurisdictional	0.00%	-
15	Holiday Pay	(1,856)	Wages & Salaries Allocator	89.71%	(1,665)
16	Obsolete Materials Provision	(184)	Net Plant Allocator	77.70%	(143)
17	Other Plant Basis Differences	(59,004)	Net Plant Allocator	77.70%	(45,846)
18	Penalties and Fines	(295)	Excluded from Jurisdictional	0.00%	-
19	Pension Expense Provision - (7.3% State Rate)	(11,334)	Wages & Salaries Allocator	89.71%	(10,168)
20	Pension Expense Provision - (9.5% State Rate)	106,907	Wages & Salaries Allocator	89.71%	95,906
21	Post Retirement Benefit Provision - (7.3% State Rate)	105,978	Wages & Salaries Allocator	89.71%	95,073
22	Post Retirement Benefit Provision - (9.5% State Rate)	(108,112)	Wages & Salaries Allocator	89.71%	(96,987)
23	CIAC with Tax Gross Up	(18,901)	Net Plant Allocator	0.00%	-
24	Property Revaluation	(17,034)	Net Plant Allocator	0.00%	-
25	Provision for Bad Debt	(2,193)	100% to Jurisdictional	100.00%	(2,193)
26	Reg Asset Docket #07-0566	(4,632)	100% to Jurisdictional	100.00%	(4,632)
27	Reg Liab Transmission	(7,035)	Excluded from Jurisdictional	0.00%	-
28	Regulatory (Asset)/Liab: Distribution Formula Rate	(83,569)	100% to Jurisdictional	0.00%	-
29	Regulatory Asset - Procurement Case Costs (AAF Current)	(40,581)	Excluded from Jurisdictional	0.00%	-
30	Revenue Subject to Refund - SECA	(1,403)	Excluded from Jurisdictional	0.00%	-
31	Section 263A - Interest Capitalized	(1,496)	Net Plant Allocator	77.70%	(1,162)
32	Regulatory Asset - Rate Case Expenses	(4,599)	100% to Jurisdictional	0.00%	-
33	Repairs - Distribution	(899,783)	Net Plant Allocator	100.00%	(899,783)
34	Repairs - Transmission	(26,729)	Net Plant Allocator	0.00%	-
35	Safe Harbor Credit	(1,138)	Net Plant Allocator	77.70%	(884)
36	Severance Payments- Change in Position	(1,883)	Wages & Salaries Allocator	89.71%	(1,689)
37	State Tax Deduction	(20,738)	Net Plant Allocator	0.00%	-
38	Tax Depreciation - Plant and Equipment	(633,200)	Net Plant Allocator	77.70%	(491,997)
39	Overheads Capitalized - Use Tax Adj	9,971	Net Plant Allocator	77.70%	7,748
40	Workers Compensation Reserve	(910)	Wages & Salaries Allocator	89.71%	(816)
41	Total Income Tax Deductions	\$ (1,778,086)			\$ (1,371,246)
42	Net Adds and Deductions (Page 2, Line 34, Col. E, + Page 3, Line 41, Col. E)				\$ (1,377,010)

Schedule C-5 FY
Page 4 of 5

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description	(B)	(C)	Jurisdictional (D)
1	Illinois Tax Depreciation (From Tax Adds & Deducts)	\$ (746,611)		
2	Federal Tax Depreciation from Tax Deducts above (Page 3, Lines 38, Col. B)	(633,200)		
3	"Bonus" Depreciation Adjustment for State Tax	\$ (113,411)	Net Plant Allocator	\$ (88,120)
4	Add back State Tax Deduction from Tax Deducts above (Page 3, Line 37, Col. B)	20,738	Net Plant Allocator	-
5	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 42, Col. E + Page 4, Lines 3 + 4, Col. D)			(1,128,235)
6	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(107,182)
7	Illinois Income Tax Credit	(350)	Net Plant Allocator	\$ (272)
8	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 42, Col. E - Page 4, Lines 6 + 7, Col. D)			<u>\$ (932,661)</u>
9	Federal Income Tax Liability @ 35% (Line 7 x 0.35)			(326,432)
10	Total Current Income Tax Expense (Federal (Line 9) + Illinois (Lines 6 + 7))			<u>\$ (433,886)</u>
11	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 18, Col. E)			<u>\$ 554,266</u>
12	Fuel Tax Credit (reduction of current taxes - Page 2, Line 13, Col. E)	(126)	Net Plant Allocator	\$ (99)
13	ITC Amortization (Schedule C-5.5, Page 2, Line 17, Col. F)		Schedule C -5.5	<u>(1,559)</u>
14	Total Income Tax Expense (Lines 10 through 13)			<u>\$ 118,723</u>
15	Electric Operating Income After All Income Taxes			
16	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 425,566</u>
17	Col. B - Page 4, Line 14, Col. B)			

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Filing Year

Notes:

- (a) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). For tax years beginning on or after January 1, 2011, the State of Illinois imposed a 7.0% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. The 2011 combined statutory State tax rate for ComEd is 9.5%. All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 is based on the 2011 State income tax rate of 9.5%.

Schedule C-5 RY
Page 1 of 5

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Rate Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 1,915,440
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>145,638</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,061,078</u>
5	O&M Expense (Schedule C-1, Page 2, Lines 8-12, Col. D)	\$ (947,061)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(413,315)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(147,122)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(9,291)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,516,789)</u>
10	Interest Synchronization (from Schedule C-5.4 RY, Page 1, Line 3)	<u>(207,686)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 336,603</u></u>

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Rate Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Additions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Addback of Non-Qualified Stock Option Expense	\$ 121	Wages & Salaries Allocator	89.71%	109
2	Amort of Premiums on Reacqd Debt	18,012	Net Plant Allocator	77.70%	13,995
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
7	Corporate-owned Life Insurance Premiums	21	Wages & Salaries Allocator	89.71%	19
8	Earnings in Subsidiaries	90	Excluded from Jurisdictional	0.00%	-
9	Deferred Compensation	1,185	Wages & Salaries Allocator	89.71%	1,063
10	Deferred Gain on Like-Kind Exchange	31,391	Excluded from Jurisdictional	0.00%	-
11	Executive Uninsured Death Benefits After Retirement Provision	86	Wages & Salaries Allocator	89.71%	77
12	FIN 48 Interest - Noncurrent	37,245	Excluded from Jurisdictional	0.00%	-
13	Fuel Tax - Add Back of Credit	126	Net Plant Allocator	77.70%	98
14	Incentive Compensation Capitalized (Global Settlement)	241	100% to Jurisdictional	100.00%	241
15	Incentive Pay	13,362	Wages & Salaries Allocator	89.71%	11,987
16	Interest Rate Swap and Hedging Transaction - Prior Year	836	Net Plant Allocator	77.70%	649
17	Lobbying Expenses	13,958	Excluded from Jurisdictional	0.00%	-
18	Long-Term Debt - Revaluation of Discount	1,204	Excluded from Jurisdictional	0.00%	-
19	LT Incentive Plans - Noncurrent	1,144	Wages & Salaries Allocator	89.71%	1,027
20	Manufactured Gas Plants - Provision	6,371	Excluded from Jurisdictional	0.00%	-
21	Meals and Entertainment	126	Wages & Salaries Allocator	89.71%	113
22	Midwest Generation Settlement	1,501	Excluded from Jurisdictional	0.00%	-
23	Pension Costs Capitalized - Books	(67,686)	Net Plant Allocator	77.70%	(52,592)
24	PJM Expenses	1,504	Excluded from Jurisdictional	0.00%	-
25	Reg Asset- Rider UF	13,661	Excluded from Jurisdictional	0.00%	-
26	Real Estate Taxes Capitalized	331	Net Plant Allocator	77.70%	258
27	Regulatory (Asset)/Liab: Distribution Rate Case Matters	7,949	100% to Jurisdictional	0.00%	-
28	Regulatory Asset - Severance Costs (FAS 112)	10,731	Wages & Salaries Allocator	89.71%	9,626
29	Supplemental Employee Retirement Plan	689	Wages & Salaries Allocator	0.00%	-
30	Sports Facilities	496	Excluded from Jurisdictional	0.00%	-
31	Software Costs Capitalized - Books	8,471	Net Plant Allocator	77.70%	6,582
32	Taxes Other Than Income - Adj To Actual	1,266	Net Plant Allocator	77.70%	984
33	Vacation Pay Change in Provision	1,402		0.00%	-
34	Total Income Tax Additions	\$ 109,281			\$ (5,764)

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Rate Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Deductions (A)	Total (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	FAS 123R - Stock Options; Other Equity Based Compensation	\$ (881)	Wages & Salaries Allocator	89.71%	(791)
2	Add'l Compensation To Employees - Disposal of Stock	(131)	Wages & Salaries Allocator	89.71%	(118)
3	AFUDC -Interest Capitalized	119	Net Plant Allocator	77.70%	93
4	AFUDC- Equity	(2,911)	Net Plant Allocator	0.00%	-
5	AMI Reg Asset	(7,951)	Excluded from Jurisdictional	0.00%	-
6	Charitable Contributions	(35)	Excluded from Jurisdictional	0.00%	-
7	Competitive Transition Charge (CTC)	17,604	Excluded from Jurisdictional	0.00%	-
8	CPS Energy Efficiency Fund	(1,038)	Excluded from Jurisdictional	0.00%	-
9	Deferred Compensation - Current Portion	(100)	Wages & Salaries Allocator	89.71%	(90)
10	Deferred Rents - Lincoln Center	(1,978)	Wages & Salaries Allocator	89.71%	(1,774)
11	Company Match 401K Plan	(8,827)	Wages & Salaries Allocator	89.71%	(7,919)
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	(12)	100% to Jurisdictional	100.00%	(12)
13	FIN 47	(1,798)	Excluded from Jurisdictional	77.70%	(1,397)
14	FIN 48 Interest - Current	(46,393)	Excluded from Jurisdictional	0.00%	-
15	Holiday Pay	(1,856)	Wages & Salaries Allocator	89.71%	(1,665)
16	Obsolete Materials Provision	(184)	Net Plant Allocator	77.70%	(143)
17	Other Plant Basis Differences	(59,004)	Net Plant Allocator	77.70%	(45,846)
18	Penalties and Fines	(295)	Excluded from Jurisdictional	0.00%	-
19	Pension Expense Provision - (7.3% State Rate)	(11,334)	Wages & Salaries Allocator	89.71%	(10,168)
20	Pension Expense Provision - (9.5% State Rate)	106,907	Wages & Salaries Allocator	89.71%	95,906
21	Post Retirement Benefit Provision - (7.3% State Rate)	105,978	Wages & Salaries Allocator	89.71%	95,073
22	Post Retirement Benefit Provision - (9.5% State Rate)	(108,112)	Wages & Salaries Allocator	89.71%	(96,987)
23	CIAC with Tax Gross Up	(18,901)	Net Plant Allocator	0.00%	-
24	Property Revaluation	(17,034)	Net Plant Allocator	0.00%	-
25	Provision for Bad Debt	(2,193)	100% to Jurisdictional	100.00%	(2,193)
26	Reg Asset Docket #07-0566	(4,632)	100% to Jurisdictional	100.00%	(4,632)
27	Reg Liab Transmission	(7,035)	Excluded from Jurisdictional	0.00%	-
28	Regulatory (Asset)/Liab: Distribution Formula Rate	(83,569)	100% to Jurisdictional	0.00%	-
29	Regulatory Asset - Procurement Case Costs (AAF Current)	(40,581)	Excluded from Jurisdictional	0.00%	-
30	Revenue Subject to Refund - SECA	(1,403)	Excluded from Jurisdictional	0.00%	-
31	Section 263A - Interest Capitalized	(1,496)	Net Plant Allocator	77.70%	(1,162)
32	Regulatory Asset - Rate Case Expenses	(4,599)	100% to Jurisdictional	0.00%	-
33	Repairs - Distribution	(899,783)	Net Plant Allocator	100.00%	(899,783)
34	Repairs - Transmission	(26,729)	Net Plant Allocator	0.00%	-
35	Safe Harbor Credit	(1,138)	Net Plant Allocator	77.70%	(884)
36	Severance Payments- Change in Position	(1,883)	Wages & Salaries Allocator	89.71%	(1,689)
37	State Tax Deduction	(20,738)	Net Plant Allocator	0.00%	-
38	Tax Depreciation - Plant and Equipment	(633,200)	Net Plant Allocator	77.70%	(491,997)
39	Overheads Capitalized - Use Tax Adj	9,971	Net Plant Allocator	77.70%	7,748
40	Workers Compensation Reserve	(910)	Wages & Salaries Allocator	89.71%	(816)
41	Total Income Tax Deductions	\$ (1,778,086)			\$ (1,371,246)
42	Net Adds and Deductions (Page 2, Line 34, Col. E, + Page 3, Line 41, Col. E)				\$ (1,377,010)

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Rate Year
(In Thousands)

Witness: Fruehe

Line No.	Description	(B)	(C)	Jurisdictional (D)
1	Illinois Tax Depreciation (From Tax Adds & Deducts)	\$ (746,611)		
2	Federal Tax Depreciation from Tax Deducts above (Page 3, Lines 38, Col. B)	(633,200)		
3	"Bonus" Depreciation Adjustment for State Tax	\$ (113,411)	Net Plant Allocator	\$ (88,120)
4	Add back State Tax Deduction from Tax Deducts above (Page 3, Line 37, Col. B)	20,738	Net Plant Allocator	-
5	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 42, Col. E + Page 4, Lines 3 + 4, Col. D)			(1,128,527)
6	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(107,210)
7	Illinois Income Tax Credit	(350)	Net Plant Allocator	\$ (272)
8	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 42, Col. E - Page 4, Lines 6 + 7, Col. D)			<u>\$ (932,925)</u>
9	Federal Income Tax Liability @ 35% (Line 7 x 0.35)			(326,524)
10	Total Current Income Tax Expense (Federal (Line 9) + Illinois (Lines 6 + 7))			<u>\$ (434,006)</u>
11	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 18, Col. E)			<u>\$ 554,266</u>
12	Fuel Tax Credit (reduction of current taxes - Page 2, Line 13, Col. E)	(126)	Net Plant Allocator	\$ (99)
13	ITC Amortization (Schedule C-5.5, Page 2, Line 17, Col. F)		Schedule C -5.5	<u>(1,559)</u>
14	Total Income Tax Expense (Lines 10 through 13)			<u>\$ 118,603</u>
15	Electric Operating Income After All Income Taxes			
16	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 425,686</u>
17	Col. B - Page 4, Line 14, Col. B)			

Commonwealth Edison Company
Jurisdictional Income Taxes
2011 Actual - 2011 Rate Year

Notes:

- (a) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). For tax years beginning on or after January 1, 2011, the State of Illinois imposed a 7.0% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. The 2011 combined statutory State tax rate for ComEd is 9.5%. All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 is based on the 2011 State income tax rate of 9.5%.

Commonwealth Edison Company
2011 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	2011 Total Deferred Taxes (1)	Assignment/Allocation Method	Jurisdictional	
				%	\$
	(A)	(B)	(C)	(D)	(E)
1	Acct. 190- Deferred Tax Assets				
2	Accrued Holiday Pay	\$ 764	Wages & Salaries Allocator	89.71%	\$ 686
3	Accrued Vacation Pay	(577)	Wages & Salaries Allocator	0.00%	-
4	Deferred Compensation - Current Portion	41	Wages & Salaries Allocator	89.71%	37
5	FIN 48 Interest - Current	19,102	Excluded from Jurisdictional	0.00%	-
6	Obsolete Materials	76	Net Plant Allocator	77.70%	59
7	Provision for Bad Debt / Damage to Company Property	903	100% to Jurisdictional	100.00%	903
8	Taxes Other Than Income Taxes	(521)	Net Plant Allocator	77.70%	(405)
9	Charitable Contributions	14	Excluded from Jurisdictional	0.00%	-
10	CPS Energy Efficiency Fund	428	Excluded from Jurisdictional	0.00%	-
11	Deferred Compensation Plan	(474)	Wages & Salaries Allocator	89.71%	(426)
12	Deferred Rents - Lincoln Center	792	Net Plant Allocator	89.71%	710
13	Environmental Cleanup Costs	5	100% to Jurisdictional	100.00%	5
14	Executive Uninsured Death Benefits after Retirement	(34)	Wages & Salaries Allocator	89.71%	(31)
15	Stock Option Expense (FAS 123R) 9.5%	(50)	Wages & Salaries Allocator	89.71%	(45)
16	FIN 48 Interest - Noncurrent - 7.75%	(14,912)	Excluded from Jurisdictional	0.00%	-
17	Incentive Compensation Plan	(5,502)	Wages & Salaries Allocator	89.71%	(4,936)
18	Long-Term Debt	(482)	Excluded from Jurisdictional	0.00%	-
19	Long-Term Incentive - Noncurrent	(458)	Wages & Salaries Allocator	89.71%	(411)
20	Manufactured Gas Plants	(2,623)	Excluded from Jurisdictional	0.00%	-
21	Other Equity Based Compensation	363	Wages & Salaries Allocator	89.71%	326
22	Post Retirement Benefits - 7.3%	(42,121)	Wages & Salaries Allocator	89.71%	(37,787)
23	Post Retirement Benefits - 9.5%	44,515	Wages & Salaries Allocator	89.71%	39,935
24	Medicare Part D Amortization - Recovery Docket 10-0467	1,811	100% to Jurisdictional	100.00%	1,811
25	Regulatory Asset - Docket 07-0566	1,855	100% to Jurisdictional	100.00%	1,855
26	Regulatory Liability - Transmission	2,897	Excluded from Jurisdictional	0.00%	-
27	Other Accrued Expenses	3,635	Wages & Salaries Allocator	89.71%	3,261
28	Revenue Subject to Refund	578	Excluded from Jurisdictional	0.00%	-
29	Severance Payments Change in Provision	775	Wages & Salaries Allocator	89.71%	696
30	Supplemental Employee Retirement Plan	(276)	Wages & Salaries Allocator	0.00%	-
31	Workers Compensation Reserve	364	Wages & Salaries Allocator	89.71%	327
32	Total Account 190 - Deferred Tax Assets	<u>\$ 10,886</u>			<u>\$ 6,570</u>

Commonwealth Edison Company
2011 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 Total Deferred Taxes (1) (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Acct. 282 -Property, Plant & Equip. (EPS Accts. 282000 & 282200)				
2	AFUDC - Interest Capitalized	(48)	Net Plant Allocator	77.70%	(37)
3	Contributions In Aid of Construction	7,563	Net Plant Allocator	0.00%	-
4	Deferred Gain - Like Kind Exchange	(12,568)	Excluded from Jurisdictional	0.00%	-
5	Depreciation- Fed Tax	221,620	Net Plant Allocator	77.70%	172,199
6	Depreciation- State Tax	37,416	Net Plant Allocator	77.70%	29,073
7	Competitive Transition Charge (CTC)	(7,044)	Excluded from Jurisdictional	0.00%	-
8	FIN 47 - Asset Retirement Obligation	719	Excluded from Jurisdictional	77.70%	560
9	Medicare D	399	Net Plant Allocator	77.70%	310
10	Revaluation of Property	6,815	Net Plant Allocator	0.00%	-
11	Repairs - Distribution	360,017	Net Plant Allocator	100.00%	360,017
12	Repairs - Transmission	10,695	Net Plant Allocator	0.00%	-
13	Other Plant Basis Difference	23,209	Net Plant Allocator	77.70%	18,033
14	Overheads Capitalized	(3,990)	Net Plant Allocator	77.70%	(3,100)
15	Pension Cost Capitalized on Books	27,082	Net Plant Allocator	77.70%	21,043
16	Real Estate Taxes Capitalized	(133)	Net Plant Allocator	77.70%	(103)
17	Section 263A - Interest Capitalized	599	Net Plant Allocator	77.70%	465
18	Software Costs Capitalized	(3,389)	Net Plant Allocator	77.70%	(2,634)
19	FAS 109 Regulatory Asset - Amortization	(507)	Net Plant Allocator	77.70%	(394)
20	Total Account 282 - Property, Plant, & Equipment	<u>\$ 668,456</u>			<u>\$ 595,432</u>

Commonwealth Edison Company
2011 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 Total Deferred Taxes (1) (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Account 283 - Other Deferred Tax Liabilities				
2	Chicago Arbitration Settlement	(1,381)	Excluded from Jurisdictional	0.00%	-
3	Incentive Compensation Capitalized (Global Settlement)	(97)	100% to Jurisdictional	100.00%	(97)
4	Loss On Reacquired Debt	(7,416)	Net Plant Allocator	77.70%	(5,762)
5	Midwest Generation Settlement	(601)	Excluded from Jurisdictional	0.00%	-
6	Pension Expense Provision - 7.3%	4,505	Wages & Salaries Allocator	89.71%	4,041
7	Pension Expense Provision - 9.5%	(44,019)	Wages & Salaries Allocator	89.71%	(39,489)
7	PJM Start-up Costs	(602)	Excluded from Jurisdictional	0.00%	-
8	Reg Asset Rider UF	(5,469)	Excluded from Jurisdictional	0.00%	-
9	Regulatory Asset	(3,182)	100% to Jurisdictional	0.00%	-
10	Regulatory Asset - Distribution Formula Rate	34,409	100% to Jurisdictional	0.00%	-
11	Regulatory Asset - AAF	16,709	Excluded from Jurisdictional	0.00%	-
12	Regulatory Asset - AMI	3,183	Excluded from Jurisdictional	0.00%	-
13	Regulatory Asset - Severance Cost	(4,296)	Wages & Salaries Allocator	89.71%	(3,854)
14	Regulatory Asset - Rate Case Expenses	1,894	100% to Jurisdictional	0.00%	-
15	State Income Taxes-Current	7,258	Net Plant Allocator	0.00%	-
	Swap and Hedging Transactions	(335)	Net Plant Allocator	77.70%	(260)
16	IL Rate Change Reg Asset - Amortization	(2,479)	Specific Identification Allocator	93.37%	(2,315)
17	Total Account 283 - Other Deferred Tax Liabilities	<u>\$ (1,919)</u>			<u>\$ (47,736)</u>
18	Total 2011 Deferred Tax Expense (1)	<u><u>\$ 677,424</u></u>			<u><u>\$ 554,266</u></u>

Note:

(1) Does not include book to return adjustments recorded in 2011 income for 2010 and prior returns.

Commonwealth Edison Company
Interest Synchronization - 2011 Filing Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Test Year Amount</u> (B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,028,892
2	Weighted Cost of Debt (Schedule D-1, Page 2)	(1) <u>3.44%</u>
3	Synchronized Interest	\$ 207,394

Note:

(1) Includes cost of debt 3.24% plus an additional amount for credit facility costs of .10%

Commonwealth Edison Company
Interest Synchronization - 2011 Filing Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 6,386,887
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>3.44%</u>
3	Synchronized Interest	\$ 219,709
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>207,394</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 12,315</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (12,315)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (1,170)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (3,901)</u>

Note:

(1) [Line 7 - Line 8] * 35%.

Commonwealth Edison Company
Interest Synchronization - 2011 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Test Year Amount</u> (B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,037,382
2	Weighted Cost of Debt (Schedule D-1, Page 2)	(1) <u>3.44%</u>
3	Synchronized Interest	\$ 207,686

Note:

(1) Includes cost of debt 3.24% plus an additional amount for credit facility costs of .10%

Commonwealth Edison Company
Interest Synchronization - 2011 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 6,077,025
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>3.44%</u>
3	Synchronized Interest	\$ 209,050
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>207,686</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 1,364</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (1,364)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (130)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (432)</u>

Note:

(1) [Line 7 - Line 8] * 35%.

Commonwealth Edison Company
Charitable Contributions of \$5,000 and Greater
Charged To Account 426.1 Donations
(In Thousands)

Witness: Fruehe

Line No.	Organization (A)	Organization Program Area (B)	2011 Payments Of \$5,000 Or More (C) \$	2010 Payments Of \$5,000 Or More (D) \$	2009 Payments Of \$5,000 Or More (E) \$	2008 Payments Of \$5,000 Or More (F) \$
1	2nd LEGISLATIVE HEALTH ADVISORY COMMITTEE	Health Education	10			
2	100 BLACK MEN OF CHICAGO, INC.	Community and Neighborhood Development				5
3	19TH WARD YOUTH FOUNDATION	Community and Neighborhood Development		5		
4	ABRAHAM LINCOLN PRESIDENTIAL LIBRARY & MUSEUM FOUNDATION	Arts & Culture/Museums	32	10	10	7
5	ACEEE (American Council for an Energy-Efficient Economy)	Environment			15	-
6	ACCESS LIVING	Health & Human Services	7	14	7	10
7	ADLER PLANETARIUM	Arts & Culture/Museums	110	37	25	135
8	AFRICA INTERNATIONAL HOUSE USA, INC.	Diversity/Culture	10			
9	AFRICAN AMERICAN LEADERSHIP PARTNERSHIP	Diversity/Religious	25			
10	AFTER SCHOOL MATTERS	Education	25	55	50	10
11	ALBERTINA WALKER SCHOLARSHIP	Education				5
12	ALLIANCE TO SAVE ENERGY	Environment	6		7	
13	AMERICAN ASSOCIATION OF BLACKS IN ENERGY	Philanthropy Professional Organization	5			
14	AMERICAN BAR ASSOCIATION	Legal Professional Group			7	
15	AMERICAN CANCER SOCIETY	Health and Human Services/Disease Prevention and Treatment	16	8	9	7
16	AMERICAN ENTERPRISE INSTITUTE	Research and Education	7	7		7
17	AMERICAN FRIENDS OF THE CZECH REPUBLIC	Community and Neighborhood Development			7	
18	AMERICAN INSTITUTE FOR PUBLIC SERVICE	Community & Public Service			10	7
19	AMERICAN JEWISH COMMITTEE	Religious/Community Outreach Programs				7
20	AMERICAN LEGION - COMMONWEALTH EDISON POST 118	Community and Neighborhood Development	17	17	17	21

Commonwealth Edison Company
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Witness: Fruehe

Line No.	Organization (A)	Organization Program Area (B)	2011 Payments Of \$5,000 Or More (C) \$	2010 Payments Of \$5,000 Or More (D) \$	2009 Payments Of \$5,000 Or More (E) \$	2008 Payments Of \$5,000 Or More (F) \$
21	AMERICAN LUNG ASSOCIATION OF THE UPPER MIDWEST	Health and Human Services	20	101		5
22	AMERICAN RED CROSS	Community and Neighborhood Development/Emergency Preparedness	87	22	43	45
23	ANTI-DEFAMATION LEAGUE	Community and Neighborhood Development	37			9
24	APOSTOLIC CHURCH OF GOD	Religious/Community Outreach Programs			15	
25	ARCHDIOCESE OF PHILADELPHIA	Religious/Community Outreach Programs	29			
26	ARDEN SHORE CHILD & FAMILY SERVICES	Community and Neighborhood Development	5			
27	ART INSTITUTE OF CHICAGO	Arts and Culture/Museums	30	50	23	91
28	ARTSPACE PROJECTS, INC.	Arts and Culture		5		
29	ASSOCIATION OF FUNDRAISING PROFESSIONALS CHICAGO CHAPTER	Philanthropy Professional Organization			15	
30	ATHENA INTERNATIONAL	Women's Advocacy Organization		5		
31	AUDITORIUM THEATRE OF ROOSEVELT UNIVERSITY	Arts & Culture/Performing Arts/Theatre/Education	9	7		7
32	BACK OF THE YARDS NEIGHBORHOOD COUNCIL	Community and Neighborhood Development	10	11	5	
33	BALTIMORE CITY FOUNDATION	Community and Neighborhood Development/Diversity	7			
34	BALTIMORE COMMUNITY FOUNDATION	Community and Neighborhood Development	29			
35	BETTER BUSINESS BUREAU OF CHICAGO AND NORTHERN ILLINOIS	Consumer Advocacy Organization			8	
36	BIG SHOULDERS FUND	Education/Elementary School	58	54	10	115
37	BISHOP ENGLAND HIGH SCHOOL	Education/High School	15			
38	BLACK ENSEMBLE THEATER	Arts & Culture/Performing Arts/Theatre	10		50	65
39	BRONZEVILLE CHILDREN'S MUSEUM	Arts & Culture/Museums			10	25
40	BROOKFIELD ZOO	Arts & Culture/Zoos		10	45	75
41	BUILD, INC.	Education/Elementary School	5	5	5	5

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42	CARE FOUNDATION - MIDWEST	Humanitarian Efforts to Combat Poverty		7		7
43	CASA CENTRAL	Community & Neighborhood Development/Youth Enrichment	25	25	50	25
44	CASA KANE COUNTY	Community and Neighborhood Development	7			
45	CATHOLIC THEOLOGICAL UNION OF CHICAGO	Education/Vocations				7
46	CEDA (Community and Economic Development Association of Cook County)	Community and Neighborhood Development		5		
47	CENTER FOR ADVANCED HUMAN RESOURCE STUDIES	Human Resources Professional Organization				5
48	CENTER FOR NEIGHBORHOOD TECHNOLOGY	Environment				5
49	CENTER ON HALSTED	Diversity		19		
50	CHATHAM BUSINESS ASSOCIATION	Community and Neighborhood Development				5
51	CHICAGO 2016 EXPLORATORY COMMITTEE	Community and Neighborhood Development		20	35	237
52	CHICAGO ACADEMY OF SCIENCES	Education/Elementary School	20		20	25
53	CHICAGO ARCHITECTURE FOUNDATION	Community and Neighborhood Development/Preservation				7
54	CHICAGO AREA PROJECT	Community and Neighborhood Development		7	7	
55	CHICAGO BOTANIC GARDEN	Arts & Culture	46	40	40	57
56	CHICAGO CARES	Community and Neighborhood Development				16
57	CHICAGO CENTRAL AREA COMMITTEE	Chicago community and economic development				5
58	CHICAGO CHAMBER OF COMMERCE	Professional Association/Economic Development			7	
59	CHICAGO CHILDREN'S ADVOCACY CENTER	Community and Neighborhood Development	15	30	10	10
60	CHICAGO CHILDREN'S CHOIR	Arts & Culture/Music	15	30		10
61	CHICAGO CHILDREN'S MUSEUM	Arts & Culture/Museums	12	14	10	20
62	CHICAGO CHILDREN'S THEATRE	Arts & Culture/Performing Arts/Theatre	20	20	40	25
63	CHICAGO COMMONS ASSOCIATION	Community/Health & Human Services	5	5	5	

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64	CHICAGO COMMUNITY LOAN FUND	Environmental/Preservation & Conservation	10	10	10	
65	CHICAGO COMMUNITY TRUST	Community and Neighborhood Development	70	40		
66	CHICAGO CONVENTION AND VISITOR'S BUREAU	Chicago community and economic development				8
67	CHICAGO COUNCIL ON GLOBAL AFFAIRS	Philanthropy Professional Association	15	16	13	13
68	CHICAGO COUNCIL ON SCIENCE AND TECHNOLOGY	Community and Neighborhood Development			7	7
69	CHICAGO CULTURAL CENTER FOUNDATION	Arts & Culture		10	10	
70	CHICAGO DEFENDER CHARITIES, INC.	Community and Neighborhood Development	17	19	19	
71	CHICAGO DRAGON'S ATHLETIC ASSOCIATION	Community and Neighborhood Development				5
72	CHICAGO ELECTRICAL TRAUMA RESEARCH INSTITUTE	Medical/Health/Research	15			
73	CHICAGO ENVIRONMENT FUND	Environment				10
74	CHICAGO FAMILY HEALTH CENTER	Health and Human Services	5	5		
75	CHICAGO FOUNDATION FOR EDUCATION	Education		7		
76	CHICAGO HISTORY MUSEUM	Arts & Culture/Museums	44	45	60	61
77	CHICAGO LEGAL CLINIC	Community and Neighborhood Development	10	10	25	10
78	CHICAGO LIGHTHOUSE	Community and Neighborhood Development		7		
79	CHICAGO PUBLIC EDUCATION FUND	Education				25
80	CHICAGO PUBLIC LIBRARY FOUNDATION	Education	30	45	69	40
81	CHICAGO PUBLIC SCHOOLS STUDENT SCIENCE FAIR, INC.	Education	30	40		
82	CHICAGO SCHOLARS FOUNDATION	Education		7		
83	CHICAGO SHAKESPEARE THEATER	Arts & Culture/Performing Arts/Theatre	50	62	55	50
84	CHICAGO SINFONIETTA	Arts & Culture/Performing Arts/Theatre	10		6	6

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85	CHICAGO SISTER CITIES INTERNATIONAL PROGRAM	Community and Neighborhood Development				10
86	CHICAGO STATE UNIVERSITY FOUNDATION	Education/Colleges and Universities	11	27	19	5
87	CHICAGO SYMPHONY ORCHESTRA	Arts & Culture/Performing Arts/Music	101	95	93	233
88	CHICAGO UNITED, INC.	Community and Neighborhood Development	25	25	25	95
89	CHICAGO URBAN LEAGUE	Community and Neighborhood Development	116	101	111	293
90	CHICAGO ZOOLOGICAL SOCIETY	Arts & Culture/Zoos	78	46	25	25
91	CHICAGOLAND CHAMBER OF COMMERCE	Community and Neighborhood Development	42	42	30	67
92	CHILDREN FIRST FUND	Education			15	40
93	CHILDREN'S MEMORIAL FOUNDATION	Community and Neighborhood Development				15
94	CHINESE AMERICAN SERVICE LEAGUE	Community and Neighborhood Development	37	10		12
95	CHRISTMAS IN ENGLEWOOD	Community and Neighborhood Development	10			
96	CHRISTOPHER HOUSE	Health and Human Services	25	30	15	20
97	CINEMA/CHICAGO	Arts & Culture				8
98	CITADEL FOUNDATION	Education/Colleges and Universities	12			
99	CITIZENS UNITED FOR RESEARCH IN EPILIPSEY (CURE)	Health and Human Services			7	7
100	CITIZENSHIP EDUCATION FUND	Education		10		
101	CITY CLUB OF CHICAGO	Chicago community and economic development	9	10		
102	CITY COLLEGES OF CHICAGO FOUNDATION	Education		35		
103	CITY OF CHICAGO (Martin Luther King Interfaith Breakfast)	Community and Neighborhood Development		6		
104	CITY OF CHICAGO MAYOR'S OFC OF SPECIAL EVENTS	Arts & Culture/Museums/Community and Neighborhood Development			25	
105	CITY YEAR CHICAGO	Community and Neighborhood Service	5			
106	CIVIC FEDERATION	Research and Education				7
107	CLEAN AIR - COOL PLANET	Environment		22		

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108	COALITION FOR UNITED COMMUNITY ACTION ORTC, INC.	Community and Neighborhood Development				5
109	COLUMBIA UNIVERSITY	Education/Colleges/Universities				25
110	COMMERCIAL CLUB FOUNDATION	Community Service	15	29		
111	COMMERCIAL CLUB OF CHICAGO	Philanthropy Professional Organization		8		
112	COMMUNITY CONNECTIONS SERVICES AND DEVELOPMENTS	Neighborhood and Community			6	
113	CONGRESSIONAL BLACK CAUCUS FOUNDATION	Community and Neighborhood Development	7	7	7	7
114	COSMOPOLITAN CHAMBER FOUNDATION	Community and Neighborhood Development				15
115	COSMOPOLITAN COMMUNITY CHURCH	Religious	6	6	5	5
116	DAWSON TECHNICAL INSTITUTE	Education		70		
117	DELAWARE CHILDREN'S MUSEUM	Education/Museums			7	
118	DEMOCRATIC GOVERNORS ASSOCIATION	Conference Sponsorship	10			
119	DEPAUL UNIVERSITY	Education			15	10
120	DISCOVERY CENTER MUSEUM	Arts & Culture/Museums	40	20	40	45
121	DMI INFORMATION PROCESSING CENTER, INC YOUTH CAN	Education				5
122	DOLLARS AND SENSE	Education				15
123	DOMINICAN UNIVERSITY	Education	34		7	151
124	DOWNERS GROVE PARK DISTRICT	Neighborhood/Community Development	10			
125	DREAMING TREE FOUNDATION	Education	10	5		
126	DREXEL UNIVERSITY	Education/Colleges & Universities	29			
127	DUPAGE HABITAT FOR HUMANITY	Community and Neighborhood Development	15			40
128	DUPAGE REGIONAL OFFICE OF EDUCATION	Education	6	6	6	
129	DUSABLE MUSEUM OF AFRICAN AMERICAN HISTORY	Arts & Culture/Museums	35		20	25

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130	EASTER SEALS METROPOLITAN CHICAGO	Health and Human Services	5	5	5	
131	EDUCARE OF WEST DUPAGE	Education/Early Learning Programs		7		
132	EL VALOR CORPORATION	Community and Neighborhood Development	25	26	50	25
133	ELECTRIC ASSOCIATION	Philanthropy Professional Organization			15	10
134	ELGIN SYMPHONY ORCHESTRA	Arts & Culture/Performing Arts	6	6	6	8
135	EMORY UNIVERSITY	Education/Colleges and Universities	15			
136	ENERGY EDUCATION COUNCIL	Energy Efficiency and Electrical Safety		50		35
137	ERICKSON INSTITUTE	Education	7	7	9	9
138	ERIE NEIGHBORHOOD HOUSE, INC.	Community and Neighborhood Development	5	25		5
139	ETA CREATIVE ARTS FOUNDATION	Arts & Culture	5	10	15	
140	EXECUTIVES CLUB OF CHICAGO	Philanthropy Professional Organization		10		
141	FACING HISTORY AND OURSELVES	Community and Neighborhood Development				10
142	FAITH COMMUNITY OF ST. SABINA	Religious	5	5	5	5
143	FEDERATION OF WOMEN CONTRACTORS	Community and Neighborhood Development	6	6	8	10
144	FELLOWSHIP MISSIONARY BAPTIST CHURCH	Religious			10	
145	FIELD MUSEUM OF NATURAL HISTORY	Arts and culture/Museums	33	195	30	493
146	FOUNDATION FOR AMERICAN COMMUNICATIONS	Education				7
147	FOX VALLEY UNITED WAY	Community and Neighborhood Development/United Way/Non Metropolitan	15	15	15	15
148	FRIENDS OF THE CHICAGO RIVER	Nature and Conservancy				5
149	FRIENDS OF THE PARKS	Nature and Conservancy	11	12		10
150	GALLIARD PERFORMANCE HALL FOUNDATION	Arts and Culture/Performing Arts	29			
151	GENESIS URBAN DEVELOPMENT	Community and Neighborhood Development				8
152	GIRL SCOUTS OF CHICAGO	Community and Neighborhood Development	57		13	25
153	GIRL SCOUTS OF THE USA	Community and Neighborhood Development	15			

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154	GLENWOOD SCHOOL FOR BOYS AND GIRLS	Education	20	10		25
155	GOODMAN THEATRE	Arts & Culture/Performing Arts/Theatre	53	46	56	100
156	GOVERNORS STATE UNIVERSITY	Education			8	
157	GRANT PARK CONSERVANCY	Environmental/Preservation & Conservation			5	
158	GRANT PARK ORCHESTRAL ASSOCIATION	Arts & Culture/Performing Arts/Music	34	30		45
159	GREATER CHICAGO FOOD DEPOSITORY	Community and Neighborhood Development		7	10	25
160	GREATER NORTHWEST CHICAGO DEVELOPMENT CORPORATION	Community and Neighborhood Development/Economic Development			5	5
161	HABITAT FOR HUMANITY INTERNATIONAL	Community and Neighborhood Development			44	
162	HACIA	Community and Neighborhood Development	15	15	15	
163	HARRIS THEATRE FOR MUSIC AND DANCE	Arts & Culture/Performing Arts	7	7		15
164	HARVARD UNIVERSITY	Education	15	14		15
165	HEARTLAND ALLIANCE FOR HUMAN NEEDS & HUMAN RIGHTS	Community and Neighborhood Development				10
166	HERITAGE YMCA GROUP	Community and Neighborhood Development				20
167	HISPANIC ALLIANCE FOR CAREER ENHANCEMENT	Community and Neighborhood Development				20
168	HISPANIC CHRISTIAN CHURCHES ASSOCIATION	Religious			35	
169	HOLOCAUST MEMORIAL FOUNDATION	Education/Museums				39
170	HUBBARD STREET DANCE CHICAGO	Arts and Culture/Performing Arts	7	7	15	8
171	HUDSON INSTITUTE	Research and Education	7	7		
172	ILLINOIS BLACK CHAMBER OF COMMERCE	Community and Neighborhood Development/Chamber of Commerce	15	10	25	
173	ILLINOIS CHAMBER OF COMMERCE	Community and Neighborhood Development/Chamber of Commerce		5	5	15

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174	ILLINOIS COMMISSION ON DIVERSITY AND HUMAN RELATIONS	Diversity		6		6
175	ILLINOIS CONSERVATION FOUNDATION	Environment			25	35
176	ILLINOIS COUNCIL ON ECONOMIC EDUCATION	Education	25	5	15	26
177	ILLINOIS CPA SOCIETY (Mary T Washington Wylie Fellows Program)	Professional Organization/program grant for diversity		10		
178	ILLINOIS DISTRICT COUNCIL ASSEMBLIES OF GOD	Religious				5
179	ILLINOIS EDUCATION FOUNDATION	Education	5			
180	ILLINOIS ENVIRONMENTAL PROTECTION AGENCY	Environment				15
181	ILLINOIS HOLOCAUST MUSEUM & EDUCATION CENTER	Arts and Culture	29	80	7	
182	ILLINOIS INAUGURAL COMMITTEE 2011	Not for profit organization tasked with planning the State of Illinois 2011 Inaugural events		13		
183	ILLINOIS INSTITUTE OF TECHNOLOGY	Education	163	15		296
184	ILLINOIS LEGISLATIVE BLACK CAUCUS FOUNDATION	Community and Neighborhood Development		25	26	
185	ILLINOIS LEGISLATIVE LATINO CAUCUS FOUNDATION	Community and Neighborhood Development	13			50
186	ILLINOIS NATURAL HISTORY SURVEY	Environment				92
187	ILLINOIS RENEWABLE ENERGY	Environment				5
188	ILLINOIS STATE BLACK CHAMBER OF COMMERCE	Community and Neighborhood Development				15
189	IMSA FUND FOR ADVANCEMENT OF EDUCATION	Education/High School	25	25	50	27
190	INDEPENDENCE VISITOR CENTER CORPORATION	Community and Neighborhood Development/Tourism			7	

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191	INSTITUTE FOR POSITIVE LIVING	Community and Neighborhood Development	10			
192	INSTITUTE OF PUERTO RICAN ARTS AND CULTURE	Arts and Culture				38
193	INTERNATIONAL LATINO CULTURAL CENTER OF CHICAGO	Arts and Culture	8	8	8	10
194	ITALIAN AMERICAN CHAMBER OF COMMERCE-MIDWEST	Community and Neighborhood Development	7	22		
195	JACKSON LEADERSHIP INSTITUTE	Community and Neighborhood Development		5		
196	JANE ADDAMS HULL HOUSE	Community and Neighborhood Development	18	12	34	
197	JAPANESE AMERICAN SERVICE COMMITTEE	Community and Neighborhood Development		5		6
198	JDRF ILLINOIS	Health and Human Services/Disease Treatment and Research	27	43	32	28
199	JEFFERSON AWARDS FOR PUBLIC SERVICE	Community and Neighborhood Development	7			
200	JESSE WHITE FOUNDATION	Community and Neighborhood Development	100			
201	JESSE WHITE TUMBLING TEAM	Community and Neighborhood Development	10	75	25	30
202	JEWISH COUNCIL ON URBAN AFFAIRS	Community and Neighborhood Development		7		
203	JEWISH UNITED FUND	Community and Neighborhood Development	13	17	30	18
204	JK GROUP INC. (EMPLOYEE MATCHING GIFTS PAYMENTS)	Education				64
205	JLM ABUNDANT LIFE COMMUNITY CENTER	Community and Neighborhood Development	5			
206	JOE BARTON FAMILY FOUNDATION	Community and Neighborhood Development				7
207	JOFFREY BALLET OF CHICAGO	Arts and Culture/Performance Theatre	7	12	22	19
208	JOHN G. SHEDD AQUARIUM	Arts and Culture/Zoos	59	94	130	22
209	JUNIOR ACHIEVEMENT OF CHICAGO	Education	43	19	25	23
210	JUST THE BEGINNING FOUNDATION	Education/Diversity	9			
211	KATIE KIRLIN FUND FOR DISABLED	Community and Neighborhood Development	6			
212	KEEP CHICAGO BEAUTIFUL	Environmental/Preservation and Conservation	9		8	9

Commonwealth Edison Company
 Charitable Contributions of \$5,000 and Greater
Charged To Account 426.1 Donations
 (In Thousands)

Witness: Fruehe

Line No.	Organization (A)	Organization Program Area (B)	2011 Payments Of \$5,000 Or More (C) \$	2010 Payments Of \$5,000 Or More (D) \$	2009 Payments Of \$5,000 Or More (E) \$	2008 Payments Of \$5,000 Or More (F) \$
213	KEEP NORTHERN ILLINOIS BEAUTIFUL	Environmental/Preservation and Conservation				8
214	KELLOGG SCHOOL OF MANAGEMENT	Education			295	
215	KENILWORTH SCHOOL DISTRICT #38	Education		10		
216	KOHL CHILDREN'S MUSEUM	Arts and Culture/Museums		55	10	70
217	KOREAN AMERICAN COMMUNITY	Community and Neighborhood Development	10	10		
218	LA VOZ LATINA	Community and Neighborhood Development	5	5	5	5
219	LAKE COUNTY FOREST PRESERVE	Education/Middle School	20	20	20	40
220	LAKE COUNTY PARTNERS	Community and Neighborhood Development\Economic Development				5
221	LARABIDA CHILDREN'S HOSPITAL & RESEARCH CENTER	Health & Human Services/Hospitals/Clinics	29	12	10	10
222	LATINO POLICY FORUM	Community and Neighborhood Development			5	
223	LAWRENCE HALL YOUTH SERVICES	Community and Neighborhood Development	8			
224	LEADERSHIP GREATER CHICAGO	Education\Adult & Continuing Education	8			
225	LINCOLN PARK ZOO	Arts and Culture/Zoos	156	155	158	153
226	LITTLE BLACK PEARL ART AND DESIGN CENTER	Arts and Culture			5	
227	LITTLE VILLAGE 26TH ST. AREA CHAMBER (2010 Fiestas Patrias)	Community and Neighborhood Development	8	8		
228	LOCAL INITIATIVES SUPPORT CORPORATION	Community and Neighborhood Development and Improvement		25	25	150
229	LOOKINGGLASS THEATRE COMPANY	Arts & Culture/Performing Arts/Theatre	35	35	35	25
230	LORETTO HOSPITAL FOUNDATION	Health and Human Services		7		5
231	LUNA NEGRA DANCE THEATER	Arts & Culture/Performing Arts/Dance	14	14	25	7
232	LYRIC OPERA OF CHICAGO	Arts & Culture/Performing Arts/Opera	49	23	54	24
233	MANN CENTER	Arts & Culture/Performing Arts/Music	9			
234	MANO A MANO FAMILY RESOURCE CENTER	Community and Neighborhood Development\Neighborhood/Community Improvement	5			6
235	MARINE CORPS - LAW ENFORCEMENT	Education				7

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236	MARWEN FOUNDATION	Community and Neighborhood Development/Youth Arts Education	17			
237	MEALS ON WHEELS CHICAGO	Community and Neighborhood Development/Senior Citizen and Home bound Assistance	16	16	25	25
238	MERIT SCHOOL OF MUSIC	Arts & Culture/Performing Arts/Music	10	22	22	7
239	METROPOLIS STRATEGIES (formerly CHICAGO METROPOLIS 2020)	Professional Association supporting the social and economic development of the metropolitan Chicago area	7	13	13	13
240	METROPOLITAN APOSTOLIC CHURCH	Religious	11	11	11	10
241	METROPOLITAN FAMILY SERVICES	Community and Neighborhood Development	25	26	30	25
242	METROPOLITAN MAYORS CAUCUS	Community and Neighborhood Development/Economic Development	10			10
243	METROPOLITAN PLANNING COUNCIL	Community and Neighborhood Development	29	14		10
244	MEXICAN AMERICAN LEGAL DEFENSE AND EDUCATIONAL FUND	Community and Neighborhood Development	10		20	39
245	MIDWEST ENERGY EFFICIENCY ALLIANCE	Environmental/Preservation and Conservation			51	50
246	MILLENNIUM PARK	Community and Neighborhood Development	6			
247	MISERICORDIA HEART OF MERCY	Community and Neighborhood Development	25	25	18	20
248	MORGAN STATE UNIVERSITY	Education/Colleges and Universities	15			
249	MORTON ARBORETUM	Environmental/Preservation and Conservation			25	52
250	MORTON COLLEGE-IL COMMUNITY COLLEGE DIST. 527	Education/Colleges and Universities	6			
251	MUJERES LATINAS EN ACCION	Education		20		15
252	MULTIPLE MYELOMA RESEARCH FOUNDATION	Health and Human Services/Disease Treatment and Research				7
253	MUNTU DANCE THEATRE OF CHICAGO	Arts & Culture/Performing Arts/Dance	10	5	5	5
254	MUSEUM OF BROADCAST COMMUNICATION	Arts & Culture/Museums			11	

Commonwealth Edison Company
Charitable Contributions of \$5,000 and Greater
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(In Thousands)

Witness: Fruehe

Line No.	Organization (A)	Organization Program Area (B)	2011 Payments Of \$5,000 Or More (C) \$	2010 Payments Of \$5,000 Or More (D) \$	2009 Payments Of \$5,000 Or More (E) \$	2008 Payments Of \$5,000 Or More (F) \$
255	MUSEUM OF CONTEMPORARY ART	Arts & Culture/Museums	7			
256	MUSEUM OF SCIENCE AND INDUSTRY	Arts & Culture/Museums	63	82	98	156
257	MUSIC OF THE BAROQUE	Arts & Culture/Performing Arts/Music			9	
258	NAACP ILLINOIS STATE CONFERENCE	Community and Neighborhood Development				5
259	NATIONAL ASSOCIATION OF BASKETBALL COACHES FOUNDATION	Education			7	
260	NATIONAL EAGLE LEADERSHIP INSTITUTE	Professional Organization/Diversity				21
261	NATIONAL LATINO EDUCATION INSTITUTE	Education/Vocational/Technical School	15	7	32	25
262	NATIONAL MULTIPLE SCLEROSIS SOCIETY	Health and Human Services/Disease Treatment and Research				6
263	NATIONAL MUSEUM OF AMERICAN JEWISH HISTORY	Museums/Culture and History	45			
264	NATIONAL MUSEUM OF MEXICAN ART	Arts & Culture/Museums		78	45	
265	NATIONAL PUBLIC HOUSING MUSEUM	Museums/Culture and History		5		
266	NATIONAL SAFETY COUNCIL	Public Safety Organization		25		
267	NATIONAL URBAN LEAGUE	Community and Neighborhood Development			5	
268	N'DIGO FOUNDATION	Community and Neighborhood Development/Youth Enrichment and Education	45	25	71	50
269	NETWORK FOR TEACHING	Education	4			
270	NEUMAN FAMILY SERVICES	Community and Neighborhood Development	5	8		
271	NEW LIFE CENTERS OF CHICAGOLAND	Community and Neighborhood Development	15			
272	NEW MOMS INC.	Education				5
273	NIGHT MINISTRY	Community and Neighborhood Development	40	40	80	40
274	NOBLE NETWORK OF CHARTER SCHOOLS	Education/High School	55	127	13	9
275	NORTH COOK INTERMEDIATE SERVICE CENTER	Education		10		
276	NORTH RIVER COMMISSION	Community and Neighborhood Development				5

Commonwealth Edison Company
 Charitable Contributions of \$5,000 and Greater
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Line No.	Organization (A)	Organization Program Area (B)	2011 Payments Of \$5,000 Or More (C) \$	2010 Payments Of \$5,000 Or More (D) \$	2009 Payments Of \$5,000 Or More (E) \$	2008 Payments Of \$5,000 Or More (F) \$
277	NORTHERN ILLINOIS FOOD BANK	Community and Neighborhood Development	6		16	
278	NORTHERN ILLINOIS UNIVERSITY FOUNDATION	Education	11	25		25
279	NORTHLIGHT THEATRE	Arts & Culture/Performing Arts/Theatre	24	24	20	25
280	NORTHWESTERN UNIVERSITY	Education				593
281	OLD SAINT PATRICK'S CHURCH	Religious		7	7	
282	ON THE WATERFRONT, INC.	Military Support Organization	23	26	13	
283	OPENLANDS PROJECT	Conservation	7	13		25
284	OPERATION MOM'S COOKIES	Men and Women serving in the Military		6		
285	OPERATION WARM, INC.	Community and Neighborhood Development	10	5		
286	ORGANIZATION OF LATINOS OF EXELON	Educational Scholarships	10			
287	ORIENTAL INSTITUTE	Arts & Culture	22	7	7	7
288	OTIS WILSON CHARITABLE ASSOCIATION	Community and Neighborhood Development	8	10		
289	PENEDO CHARITABLE ORGANIZATION	Community and Neighborhood/Education	10			
290	PENNSYLVANIA STATE UNIVERSITY	Education/Colleges and Universities	44			
291	PERSEPECTIVES CHARTER SCHOOL	Education	5	9	7	
292	PLCCA, INC. (Proviso Leyden Council for Community Action)	Community and Neighborhood Development			7	10
293	PRIMO CENTER FOR WOMEN AND CHILDREN	Community and Neighborhood Development		11	16	15
294	PRITZKER MILITARY LIBRARY	Education/Libraries/Military History	7	11		
295	PROJECT BROTHERHOOD, A BLACK MEN'S CLINIC	Community and Neighborhood Development	8			
296	PROJECT SYNCERE	Education/Engineering and Science	25	5	5	
297	PUERTO RICAN ARTS ALLIANCE	Arts & Culture	25	25	50	65
298	PUERTO RICAN PARADE COMMITTEE OF CHICAGO, INC.	Arts & Culture	6	14	14	
299	PUSH INC./PUSH EXCEL	Education		20	25	10

Commonwealth Edison Company
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 (In Thousands)

Witness: Fruehe

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300	QBG SCHOLARSHIP FOUNDATION	Education	10		20	15
301	RAINBOW/PUSH COALITION	Community and Neighborhood Development	36	25	25	60
302	RAUE CENTER FOR THE PERFORMING ARTS	Arts & Culture/Performing Arts	15	15		
303	RAVINIA FESTIVAL	Arts & Culture/Performing Arts/Music	24	23	7	
304	REGIONAL ACCESS & MOBILIZATION PROJECT	Health and Human Services/People with Disabilities				5
305	RENAISSANCE SCHOOLS FUND	Education			103	74
306	RESOURCES FOR THE FUTURE	Environment		87		
307	RESPIRATORY HEALTH ASSOCIATION	Health and Human Services			6	7
308	RIALTO SQUARE THEATRE CORP	Arts & Culture/Performing Arts/Theatre	15	30	15	15
309	ROBERT H. LURIE COMPREHENSIVE CANCER CENTER	Health and Human Services				7
310	ROCKFORD AREA ECONOMIC DEVELOPMENT COUNCIL	Community and Neighborhood Development				8
311	ROCKFORD SYMPHONY ORCHESTRA	Arts & Culture/Performing Arts/Music	20	25	50	25
312	ROOSEVELT UNIVERSITY	Education			5	7
313	RUSH UNIVERSITY MEDICAL ASSOCIATION	Health and Human Services			74	
314	SAFER FOUNDATION	Community and Neighborhood Development/Safety/Crime Prevention		14	12	
315	SAINT PAUL EVANGELICAL LUTHERAN SCHOOL	Education				
316	SAINT XAVIER UNIVERSITY	Education/Colleges and Universities	5	30	15	
317	SALEM BAPTIST CHURCH OF CHICAGO	Religious	10		10	
318	SALUTE TO DONALD M. PEDRO, M.D.	Community and Neighborhood Development				5
319	SCHOOL OF THE ART INSTITUTE OF CHICAGO	Education	10	10		
320	SHIMER COLLEGE	Education				8
321	SILK ROAD THEATRE PROJECT	Arts & Culture		25	25	45

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322	SMITH MUSEUM OF STAINED GLASS WINDOWS AND AMERICAN ART	Arts and Culture/Museums	15			
323	SOS CHILDREN'S VILLAGES ILLINOIS	Community and Neighborhood Development	5			
324	SOUTH CENTRAL COMMUNITY SERVICES, INC.	Community and Neighborhood Development, Neighborhood/Community Improvement				10
325	SOUTH COOK INTERMEDIATE SERVICE CENTER (SCRIPPS SPELLING BEE)	Education	12			
326	SOUTH SHORE TRI AND TRI-MASTER INVITATIONAL	Community and Neighborhood Development				5
327	SPANISH CENTER	Community and Neighborhood Development			5	
328	SPANISH COALITION FOR JOBS, INC.	Education				7
329	SPECIAL CHILDREN'S CHARITIES	Community and Neighborhood Development			8	
330	ST. CATHERINE LABOURE MEDICAL CENTER	Health and Human Services	15			
331	ST. ELIZABETH CATHOLIC CHURCH	Religious	5			
332	ST. JOSEPH UNIVERSITY	Education/Colleges and Universities	15			
333	ST. JUDE CHILDREN'S HOSPITAL	Health and Human Services				7
334	ST. RITA OF CASIA HIGH SCHOOL	Education/High Schools	6			
335	STAND FOR CHILDREN ILLINOIS	Education Funding and Advocacy		29		
336	STEPPEWOLF THEATRE COMPANY	Arts & Culture/Performing Arts/Theatre	40	50	47	56
337	THE ACADEMY OF NATURAL SCIENCES	Education	15			
338	THE BACK OFFICE COOPERATIVE	Community and Neighborhood Development	7	7		
339	THE BLACK STAR'S PROJECT	Education	45	40	90	65
340	THE CARA PROGRAM	Job training and placement programs for individuals affected by poverty and homelessness		10		
341	THE CARPENTER'S PLACE	Health and Human Services				5
342	THE CHICAGO COMMUNITY FOUNDATION	Community and Neighborhood Development		7		

Commonwealth Edison Company
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343	THE CHICAGO HIGH SCHOOL FOR THE ARTS	Education	7		9	
344	THE CHICAGO NETWORK	Community and Neighborhood Development			6	
345	THE COMMERCIAL CLUB OF CHICAGO (EDUCATION COMMITTEE SUPPORT)	Education	15			
346	THE FAITH AND POLITICS INSTITUTE	Community and Neighborhood Development			10	
347	THE HISTORYMAKERS	Community and Neighborhood Development	10	10	5	10
348	THE HOUSE DEVELOPMENT CORPORATION NFP	Arts & Culture			25	
349	THE HOUSE THEATRE OF CHICAGO	Arts & Culture/Performing Arts/Theatre		10	15	30
350	THE KEYSTONE CENTER	Education/Science Programs	9			
351	THE NATURE CONSERVANCY	Environment/Preservation and Conservation	7	7		
352	THE OHIO STATE UNIVERSITY FOUNDATION	Education/Colleges and Universities	7			
353	THE POSSE FOUNDATION, INC.	Community and Neighborhood Development	7	7	9	
354	THEOSOPHICAL SOCIETY	Religious Diversity and Inclusion	7			
355	THIRD WORLD PRESS FOUNDATION, INC.	Education/Literacy	15			
356	THOMAS ALVA EDISON FOUNDATION	Community and Neighborhood Development	10	10	10	11
357	TOBACCO ROAD INCORPORATED	Community and Neighborhood Development			15	70
358	TRINITY HIGHER EDUCATION CORPORATION	Education/High School			10	10
359	TRUIST	Community Involvement	156	229	91	21
360	UC DAVIS FOUNDATION	Education/Colleges/Universities		14		
361	UMOJA STUDENT DEVELOPMENT CORP	Education/High School	10	5	5	5
362	UNITED NEGRO COLLEGE FUND	Community and Neighborhood Development	50	56	50	50
363	UNITED NEIGHBORHOOD ORGANIZATION	Community and Neighborhood Development		10	10	10
364	UNITED SERVICES OF CHICAGO, INC	Community and Neighborhood Development	5			

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			\$	\$	\$	\$
365	UNITED STATES FUND FOR UNICEF	Disaster Relief	7	14		7
366	UNITED STATES HISPANIC LEADERSHIP INSTITUTE	Community and Neighborhood Development	10	17	14	9
367	UNITED WAY OF ELGIN	Community and Neighborhood Development/United Way/Non Metropolitan	8	8	8	9
368	UNITED WAY OF GRUNDY COUNTY	Community and Neighborhood Development/United Way/Non Metropolitan				6
369	UNITED WAY OF KANKAKEE COUNTY	Community and Neighborhood Development/United Way/Non Metropolitan	7	7	7	7
370	UNITED WAY OF LAKE COUNTY	Community and Neighborhood Development/United Way/Non Metropolitan	20	20	20	20
371	UNITED WAY OF MCHENRY COUNTY	Community and Neighborhood Development/United Way/Non Metropolitan	10	10	10	11
372	UNITED WAY OF METROPOLITAN CHICAGO	Community and Neighborhood Development/United Way/Metropolitan	765	595	598	493
373	UNITED WAY OF NORTHWEST ILLINOIS	Community and Neighborhood Development/United Way/Non Metropolitan	6	6	6	7
374	UNITED WAY OF ROCK RIVER	Community and Neighborhood Development/United Way/Non Metropolitan	35	35	35	36
375	UNITED WAY OF WILL COUNTY	Community and Neighborhood Development/United Way/Non Metropolitan	35	35	35	32
376	UNIV OF CHICAGO'S SCHOOL OF SOCIAL SERVICE ADMINISTRATION	Education/Colleges/Universities			25	
377	UNIVERSITY OF CHICAGO	Education/Colleges/Universities	6	10	21	6
378	UNIVERSITY OF CHICAGO BOOTH SCHOOL OF BUSINESS	Education/Colleges/Universities		7		
379	UNIVERSITY OF ILLINOIS	Education/Colleges/Universities		12	5	
380	UNIVERSITY OF ILLINOIS AT CHICAGO	Education/Colleges/Universities			8	7
381	UNIVERSITY OF MICHIGAN	Education/Colleges/Universities				7
382	UNIVERSITY OF PENNSYLVANIA	Education/Colleges/Universities	74			

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383	UNIVERSITY OF SOUTH CAROLINA	Education/Colleges/Universities	29			
384	UNIVERSITY OF THE SACRED HEART	Education/Colleges/Universities		5	5	
385	UNIVERSITY OF WISCONSIN	Education/Colleges/Universities	677	116		
386	URBAN GATEWAYS	Education/Creative Arts programs for schools and neighborhood programs	6	12		10
387	U-TWO MENTORSHIP PROGRAM	Education	10			5
388	VICTORY GARDENS THEATER	Arts & Culture/Performing Arts/Theatre			40	45
389	VILLAGE OF SHOREWOOD	Community and Neighborhood Development				5
390	VOICES FOR ILLINOIS CHILDREN	Community and Neighborhood Development		25	13	5
391	WE ARE OUR BROTHER'S KEEPER	Community and Neighborhood Development		10		
392	WESTERN SOCIETY OF ENGINEERS	Professional Association encouraging the development of engineering leaders and promoting innovation and excellence			11	6
393	WESTSIDE ASSOCIATION FOR COMMUNITY ACTION FOUNDATION	Community and Neighborhood Development				5
394	WESTSIDE MINISTERS COALITION	Education				5
395	WHEATON COLLEGE	Education			15	
396	WHYY	Community Development/After school programs, summer camps and teacher programs in digital media production	44			
397	WILBUR WRIGHT COLLEGE	Education/Colleges/Universities	5			
398	WILL COUNTY REGIONAL OFFICE OF EDUCATION	Education	9	9	9	
399	WINGS	Community and Neighborhood Development	7			
400	WOMEN EMPLOYED INSTITUTE	Community and Neighborhood Development			6	
401	WOMEN'S BUSINESS DEVELOPMENT CENTER	Community and Neighborhood Development	25	27	25	50
402	WORLD AFFAIRS COUNCIL	Non Profit-Global Education and International Affairs Forum	21			
403	WORLD BUSINESS CHICAGO	Not for Profit to advance the Chicago region's global position as a thriving business location	736	14	15	15

Commonwealth Edison Company
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			\$	\$	\$	\$
404	WORLD NUCLEAR UNIVERSITY	Education/Nuclear Science and Technology		7		
405	WORLD SPORT CHICAGO	Community and Neighborhood Development			5	
406	WORLD WILDLIFE FUND	Environment			250	
407	WOUNDED HEROES FOUNDATION	Wounded soldiers and veterans				6
408	YMCA OF METROPOLITAN CHICAGO	Community and Neighborhood Development\Neighborhood/Community Improvement				7
409	YMCA OF PHILA & VICINITY	Community and Neighborhood Development	44			
410	YOUNG WOMEN'S LEADERSHIP CHARTER SCHOOL	Education				7
411	YOUTH GUIDANCE	Education	5		5	10
412	YWCA OF METROPOLITAN CHICAGO	Community and Neighborhood Development\Neighborhood/Community Improvement				15
413	Total of Donations to Organizations Receiving Less Than \$5,000		482	438	493	398
414	Total Charitable Contributions		\$ 7,610	\$ 5,995	\$ 6,114	\$ 8,225
415	Less University of Wisconsin for 2011			(677)		
416	Total of Donations to Organizations Receiving Less Than \$5,000 Before Jurisdictional Adjustments			6,933		

Commonwealth Edison Company
2011 Jurisdictional Depreciation and Amortization Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	Distribution	General and Intangible Plant			Total
			Depreciable - Other	Depreciable - Acct 397	Amortized	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
1	2011 Depreciation Expense (1)	\$ 326,378	\$ 27,569	\$ 37,815	\$ -	
2	2011 Amortization Expense (2)	0	-	-	52,075	
3	<u>Adjustments</u>					
4	Deprec Exp Related To Asset Retirement Costs (3)	1,361	26	-	-	
5	Deprec Exp Related To Supply Admin Costs	-	-	-	(481)	
6	Costs Excluded from Previous Cases (Sch B-2.1)	(222)	-	-	-	
7	Rider EDA Depreciation (B-2.2)	(72)	-	-	-	
8	Deprec Exp Related To PORCB (Sch B-2.3, p 2)	-	-	-	(4,344)	
9	Sub Total 2011 Depreciation Expense	\$ 327,445	\$ 27,595	\$ 37,815	\$ 47,250	
10	Jurisdictional Percentage	100.0%	85.7%	50.7%	91.1%	
11	Jurisdictional Deprec and Amortization Expense	<u>\$ 327,445</u>	<u>\$ 23,649</u>	<u>\$ 19,176</u>	<u>\$ 43,045</u>	<u>\$ 413,315</u>

Notes:

- (1) From Page 2.
- (2) Amortization expense from 2011 FERC Form 1, Page 336, Column (d).
- (3) Represents removal portion of depreciation exp that was charged to Account 407 following 2006 adoption of FIN 47.

Commonwealth Edison Company

Depreciation Expense

2011 Actual (1)

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Functional Account Description</u> (A)	<u>Depreciable Plant Base</u> (B)	<u>Applied Depreciation Rate</u> (C)	<u>Depreciation Expense (3)</u> (D)
1	Total Transmission Plant	\$ 3,042,332	1.94%	<u>\$ 59,021</u>
2	Distribution Plant:			
3	High Voltage	\$ 2,206,010	2.46%	
4	Line Transformers	\$ 1,092,803	3.30%	
5	Meters	\$ 358,123	3.99%	
6	AMI Meters	\$ 25,043	6.67%	
7	All Other	\$ 9,531,098	2.31%	
8	Total Distribution Plant			<u>\$ 326,378</u>
9	General Plant (2):			
10	Structures & Improvements	\$ 250,125	2.35%	
11	Computer Equipment	\$ 61,069	23.29%	
12	Furniture & Equipment	\$ 21,332	3.99%	
13	Office Machines	\$ 1,529	9.78%	
14	Stores Equipment	\$ 4,168	10.24%	
15	Tools, Shop and Garage Equip.	\$ 140,145	3.76%	
16	Laboratory Equipment	\$ 6,689	4.07%	
17	Power Operated Equipment	\$ 6,491	6.18%	
18	Communication Equipment	\$ 617,896	6.12%	
19	Miscellaneous Equipment	\$ 2,158	5.58%	
20	Total General Plant			<u>\$ 65,384</u>

Notes:

- (1) From 2011 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense

2010 Actual (1)

(In Thousands)

Witness: Fruehe

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (D)
1	Total Transmission Plant	\$ 2,884,017	1.94%	<u>\$ 55,396</u>
2	Distribution Plant:			
3	High Voltage	\$ 2,163,995	2.46%	
4	Line Transformers	\$ 1,065,086	3.30%	
5	Meters	\$ 352,595	3.99%	
6	AMI Meters	\$ 19,201	6.67%	
7	All Other	\$ 9,111,808	2.31%	
8	Total Distribution Plant			<u>\$ 314,214</u>
9	General Plant (2):			
10	Structures & Improvements	\$ 245,021	2.35%	
11	Computer Equipment	\$ 53,133	23.29%	
12	Furniture & Equipment	\$ 21,225	3.99%	
13	Office Machines	\$ 1,580	9.78%	
14	Stores Equipment	\$ 4,093	10.24%	
15	Tools, Shop and Garage Equip.	\$ 134,263	3.76%	
16	Laboratory Equipment	\$ 6,474	4.07%	
17	Power Operated Equipment	\$ 4,570	6.18%	
18	Communication Equipment	\$ 587,192	6.12%	
19	Miscellaneous Equipment	\$ 2,946	5.58%	
20	Total General Plant			<u>\$ 61,137</u>

Notes:

- (1) From 2010 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense

2009 Actual (1)

(In Thousands)

Witness: Fruehe

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (D)
1	Total Transmission Plant	\$ 2,838,706	1.94%	<u>\$ 55,046</u>
2	Distribution Plant:			
3	High Voltage	\$ 2,089,499	2.46%	
4	Line Transformers	\$ 1,068,076	3.30%	
5	Meters	\$ 368,678	3.99%	
6	AMI Meters	\$ 882	6.67%	
7	All Other	\$ 8,611,356	2.31%	
8	Total Distribution Plant			<u>\$ 300,371</u>
9	General Plant (2):			
10	Structures & Improvements	\$ 225,407	2.35%	
11	Computer Equipment	\$ 50,202	23.29%	
12	Furniture & Equipment	\$ 21,227	3.99%	
13	Office Machines	\$ 1,846	9.78%	
14	Stores Equipment	\$ 7,648	10.24%	
15	Tools, Shop and Garage Equip.	\$ 123,108	3.76%	
16	Laboratory Equipment	\$ 6,388	4.07%	
17	Power Operated Equipment	\$ 5,978	6.18%	
18	Communication Equipment	\$ 580,786	6.12%	
19	Miscellaneous Equipment	\$ 1,634	5.58%	
20	Total General Plant			<u>\$ 59,681</u>

Notes:

(1) From 2009 FERC Form 1, Pages 336 - 337.

(2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.

(3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense

2008 Actual (1)

(In Thousands)

Witness: Fruehe

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (4) (D)
1	Total Transmission Plant	\$ 2,734,400	1.75%	<u>\$ 47,857</u>
2	Distribution Plant:			
3	High Voltage	\$ 1,964,868	2.02%	
4	Line Transformers	\$ 1,030,611	3.33%	
5	Meters	\$ 356,978	3.33%	
6	All Other	\$ 8,359,734	2.44%	
7	Total Distribution Plant			<u>\$ 292,624</u>
8	General Plant (2):			
9	Structures, Improvements & Other			
10	Tangible Property	\$ 230,913	1.38%	
11	Communications Equipment	\$ 574,727	5.18%	
12	Computer Equipment	\$ 54,410	20.00% (3)	
13	Furniture Equipment & Office			
14	Machines	\$ 28,663	10.00% (3)	
15	Laboratory & Misc. Equipment	\$ 8,256	6.67% (3)	
16	Stores & Power Operated Equip.	\$ 15,274	5.00% (3)	
17	Tools, Shop, Garage Equip. & Other		(3)	
18	Tangible Equipment	\$ 115,051	4.00% (3)	
19	Total General Plant			<u>\$ 52,642</u>

Notes:

(1) From 2008 FERC Form 1, Pages 336 - 337.

(2) Excludes transportation rolling stock. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.

(3) Method of accrual of depreciation costs is amortization over a fixed life.

(4) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Schedule C-16

Page 1 of 5

Commonwealth Edison Company

Uncollectible Expense (1)

2011

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Total (B)	Non-Jurisdictional (C)	Jurisdictional (2) (D)
1	Uncollectible Accounts Expense	<u>\$ 57,292</u>	<u>\$ 57,292</u>	<u>\$ -</u>
2	Outside Collection Agency Expenses (3)	<u>\$ 1,005</u>	<u>\$ 651</u>	<u>\$ 353</u>

Notes:

- (1) As recorded in FERC Account 904, Uncollectible Accounts Expense.
- (2) Uncollectible expense is recovered in Rider UF
- (3) From Page 5.

Commonwealth Edison Company

Uncollectible Expense (1)

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
	(A)	(B)	(C)	(D)
1	Uncollectible Accounts Expense	<u>\$ 47,808</u>	<u>\$ 84,531</u>	<u>\$ 70,572</u>

Note:

(1) As charged to FERC Account 904, Uncollectible Accounts Expense.

Commonwealth Edison Company
Accumulated Provisions For Uncollectible Accounts Receivable
(In Thousands)

Witness: Fruehe

Line No.	Year (A)	Balance at Beginning of Year (B)	Reserve Accrual (1) (C)	Write-offs (D)	Recoveries (E)	Adjustments (F)	Balance at End of Year (G)
1	2008	\$ (52,720)	\$ (90,625)	\$ 117,952	\$ (31,185)	\$ -	\$ (56,578)
2	2009	\$ (56,578)	\$ (108,629)	\$ 122,723	\$ (34,720)	\$ -	\$ (77,205)
3	2010	\$ (77,205)	\$ (64,340)	\$ 104,842	\$ (43,655)	\$ -	\$ (80,358)
4	2011	\$ (80,358)	\$ (70,546)	\$ 103,881	\$ (31,142)	\$ -	\$ (78,165)

Notes:

(1) Includes a reserve accrual for late payment charges that is booked as a reduction to Account 450, Forfeited Discounts.

Commonwealth Edison Company
Uncollectible Expense

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>
	(A)
1	<u>Method of Determining Uncollectible Accounts Expense</u>
2	Uncollectible accounts expense is comprised of two factors. The first is the actual expense from customer accounts that remain
3	uncollected 90 days after their account has moved to a final status (note that a final status indicates that they are no longer a customer).
4	The second component is the reserve for uncollectible accounts. Each month the reserve is calculated to determine the collectability
5	of the accounts receivable portfolio. This value is compared to the amount reserved in the previous month and the difference used
6	to adjust the actual account expense. This total is then recorded as the total uncollectible accounts expense.
7	<u>Outside Collection Agency Expenses</u>
8	Expenses for outside collection agencies for the year 2011 are \$1,004,856. The jurisdictional portion of the 2011 total Company
9	amount is estimated to be \$353,408 based upon the Delivery Service Revenue allocator. See WPA-5, Page 5. Total Company
10	expenses for outside collection agencies were \$1,022,834, \$1,068,179, and \$1,014,187, for the years 2010, 2009, and 2008,
11	respectively.

Commonwealth Edison Company

Uncollectible Expense

Witness: Fruehe

Line No.	Description
	(A)
1	<u>Summary of Collection Agency Contracts:</u>
2	ComEd utilizes two forms of collection agencies in its collection process: final bill agencies and charge-off agencies. Final bill agencies receive accounts that have not paid their final bills
3	from ComEd at Day 35 in the collection process stream. These agencies are given 55 days to work the accounts through their processes to attempt collection. If the agency is successful
4	in retrieving money owed, they are paid a commission. If unsuccessful, the account is retrieved by Com Ed and Chared off (written off). Charge-off agencies receive the charged-off
5	accounts the day after they are written off. Currently these agencies work the written-off accounts until comEd retrieves them for some other type of treatment such as debt sale.
6	These agencies differ from final bill agencies in the time frame in which they are allowed to work the accounts, their overall commission incentives and their ability to report delinquent
7	customers to credit bureaus.
8	<u>Collection Agency Results:</u>
9	In 2011, 173,474 accounts with a total value of \$99 million was sent to final bill agencies. Approximately 4.8%, or \$4.8 million was collected in 2011. Also, 136,550 accounts with a total
10	value of \$89 million was sent to charge-off agencies and approximately \$3.6 million was collected in 2011 from them. This includes collections from accounts turned over in prior periods.
11	In 2010, 173,482 accounts with a total value of \$94 million was sent to final bill agencies. Approximately 5.2%, or \$4.9 million was collected in 2010. Also, 136,646 accounts with a total
12	value of \$83 million was sent to charge-off agencies and approximately \$3.6 million was collected in 2010 from them. This includes collections from accounts turned over in prior periods.
13	In 2009, 205,891 accounts with a total value of \$126 million was sent to final bill agencies. Approximately 3.7%, or \$4.7 million was collected in 2009.
14	In 2009, 227,191 accounts with a total value of \$156 million was sent to charge-off agencies. Approximately \$5.1 million was collected in 2009 from
15	charge-off agencies. This includes collections from accounts turned over in prior periods.
16	In 2008, 183,193 accounts with a total value of \$109.2 million was sent to final bill agencies. Approximately 3.7%, or \$4.1 million was collected in 2008.
17	In 2008, 150,283 accounts with a total value of \$105.9 million was sent to charge-off agencies. Approximately 3.1%, or \$3.3 million was collected in 2008.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Total Company (B)	Jurisdictional (1) (C)
1	<u>Taxes Other Than Income Taxes - Account 236</u>		
2	Infrastructure Maintenance Fee	(2) \$ 89,783	\$ -
3	Rider RCA - Low Income Assistance	(3) 41,225	-
4	Rider RCA - Renewable Energy	(3) 4,255	-
5	Property Taxes	(4) 21,749	13,290
6	Illinois Electricity Distribution Tax - 2011	(5) 106,200	106,200
7	Illinois Electric Distribution Tax - Prior Years	(6) 1,177	-
8	Public Utilities Fund - Base Maintenance Contribution	3,783	3,783
9	Payroll Taxes	(7) 24,136	21,652
10	State Use Tax on Purchases	(8) 821	638
11	Chicago Sales and Use Taxes	(8) 14	11
12	State Franchise Tax	(8) 2,008	1,560
13	Chicago Dark Fiber Tax	(8) 91	71
14	Vehicle Licenses	(9) 17	13
15	Miscellaneous	(10) 12	9
16	Total - Account 236	<u>\$ 295,271</u>	<u>\$ 147,227</u>
17	Payroll Taxes Recovered Under Rider PE		<u>(105)</u>
18	Total Jurisdictional Taxes Other than Income		<u>\$ 147,122</u>
19	<u>Taxes Other Than Income Taxes - Account 241</u>		
20	Municipal Utility Tax	(11) \$ 243,978	
21	Electricity Excise Tax	(12) 258,592	
22	Total - Account 241	<u>\$ 502,570</u>	

Notes:

- (1) See WPC-18, Page 1.
- (2) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (3) Flat charge per customer tax collected under Rider RCA.
- (4) Primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (5) Amount shown is actual 2011 IEDT less estimated 2011 IEDT credit.
- (6) Adjustment for prior years' accruals of 2008-2010 credits for IEDT cap.
- (7) Payroll taxes, less amounts capitalized, are allocated based on Wages and Salaries allocator.
- (8) Allocated based on Net Plant allocator.
- (9) Vehicle license fees are charged to Account 184 and subsequently reallocated to various accounts.
- (10) Allocated based on Wages and Salaries allocator.
- (11) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (12) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2011

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Type of Tax (B)	Total Company (1) (C)	Operating Expense (2) (D)	Clearing Accounts (3) (E)	Construction (3) (F)	Other (3) (G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 89,783	\$ 89,783	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	37,555	41,225	-	-	(3,670)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,255	4,255	-	-	-
5	Illinois Electric Distribution Tax -2011	(6) Miscellaneous	106,200	106,200	-	-	-
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	1,177	1,177	-	-	-
7	Public Utility Fund	Miscellaneous	3,783	3,783	-	-	-
8	Property Taxes	Real Estate	22,016	21,749	-	-	267
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	358	196	-	162	-
10	Federal Insurance Contributions Tax (FICA)	Payroll	43,460	23,216	-	20,244	-
11	State Unemployment Insurance Tax (SUTA)	Payroll	1,208	662	-	546	-
12	Chicago Employers' Expense Tax	Payroll	62	62	-	-	-
13	Federal Heavy Vehicle Use Tax	Use Tax	17	17	-	-	-
14	State Use Tax on Purchases	Use Tax	5,578	821	-	-	4,757
15	Chicago Sales and Use Taxes	Use Tax	356	14	-	-	342
16	Chicago Transaction Tax	Use Tax	10	10	-	-	-
17	State Franchise Tax	Miscellaneous	2,008	2,008	-	-	-
18	Chicago Dark Fiber Revenue Tax	Miscellaneous	91	91	-	-	-
19	Vehicle Licenses	Miscellaneous	1,885	-	-	-	1,885
20	Municipal Taxes	Miscellaneous	-	2	-	-	-
21	Total - Account 236		<u>\$ 319,802</u>	<u>\$ 295,271</u>	<u>\$ -</u>	<u>\$ 20,952</u>	<u>\$ 3,581</u>
22	<u>Taxes Other Than Income Taxes - Account 241</u>						
23	Municipal Utility Tax	(8) kWh based	\$ 243,978				
24	Electricity Excise Tax	(9) kWh based	<u>258,592</u>				
25	Total - Account 241		<u>\$ 502,570</u>				

Notes:

- (1) Totals for account 236 were taken from 2011 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2011 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2011 FERC Form 1, Page 263, Column "l" (Other)
- (4) Primarily allocated to the appropriate business function based on estimated functional use of the properties. are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Relates to estimated credits recorded in prior years.
- (8) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (9) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company
Taxes Other Than Income Taxes
2010 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Type of Tax (B)	Total Company (1) (C)	Operating Expense (2) (D)	Clearing Accounts (3) (E)	Construction (3) (F)	Other (3) (G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 91,819	\$ 91,819	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	41,994	41,994	-	-	-
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,382	4,382	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	89,085	66,890	-	-	22,195
6	Public Utility Fund	Miscellaneous	3,869	3,869	-	-	-
7	Property Taxes	Real Estate	19,583	19,323	-	-	260
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	364	200	-	164	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	42,938	22,891	-	20,047	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	759	418	-	341	-
11	Chicago Employers' Expense Tax	Payroll	63	63	-	-	-
12	Federal Heavy Vehicle Use Tax	Use Tax	16	16	-	-	-
13	State Use Tax on Purchases	Use Tax	3,830	716	-	-	3,114
14	Chicago Sales and Use Taxes	Use Tax	328	27	-	-	301
15	Chicago Transaction Tax	Use Tax	10	10	-	-	-
16	State Franchise Tax	Miscellaneous	2,017	2,017	-	-	-
17	Chicago Dark Fiber Revenue Tax	Miscellaneous	79	79	-	-	-
18	Vehicle Licenses	Miscellaneous	1,887	-	-	-	1,887
19	Total - Account 236		<u>\$ 303,023</u>	<u>\$ 254,714</u>	<u>\$ -</u>	<u>\$ 20,552</u>	<u>\$ 27,757</u>
20	<u>Taxes Other Than Income Taxes - Account 241</u>						
21	Municipal Utility Tax	(7) kWh based	\$ 238,383				
22	Electricity Excise Tax	(8) kWh based	247,941				
23	Total - Account 241		<u>\$ 486,324</u>				

Notes:

- (1) Totals for account 236 were taken from 2010 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2010 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2010 FERC Form 1, Page 262, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Primarily allocated to the appropriate business function based on estimated functional use of the properties. Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (8) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company
Taxes Other Than Income Taxes
2009 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts (3)	Construction (3)	Other (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 87,698	\$ 87,698	\$ -	\$ -	\$ -
		Charge per					
3	Rider RCA - Low Income Assistance	(5) customer	4,297	4,297	-	-	-
		Charge per					
4	Rider RCA - Renewable Energy	(5) customer	37,544	37,544	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	101,745	101,745	-	-	-
6	Public Utility Fund	Miscellaneous	3,848	3,848	-	-	-
7	Property Taxes	Real Estate	19,978	19,840	-	-	138
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	364	195	-	168	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	40,088	21,694	-	18,394	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	712	383	-	329	-
11	Chicago Employers' Expense Tax	Payroll	64	-	-	64	-
12	Federal Heavy Vehicle Use Tax	Use Tax	14	14	-	-	-
13	State Use Tax on Purchases	Use Tax	623	491	-	-	132
14	Chicago Sales and Use Taxes	Use Tax	373	373	-	-	-
15	Chicago Transaction Tax	Use Tax	10	10	-	-	-
16	State Franchise Tax	Miscellaneous	2,201	2,201	-	-	-
17	Chicago Dark Fiber Revenue Tax	Miscellaneous	79	79	-	-	-
18	Vehicle Licenses	Miscellaneous	1,748	-	1,748	-	-
19	Total - Account 236		<u>\$ 301,386</u>	<u>\$ 280,413</u>	<u>\$ 1,748</u>	<u>\$ 18,956</u>	<u>\$ 269</u>
20	<u>Taxes Other Than Income Taxes - Account 241</u>						
21	Municipal Utility Tax	(7) kWh based	\$ 209,867				
22	Electricity Excise Tax	(8) kWh based	251,725				
23	Total - Account 241		<u>\$ 461,592</u>				

Notes:

- (1) Totals for account 236 were taken from 2009 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2009 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2009 FERC Form 1, Page 262, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Primarily allocated to the appropriate business function based on estimated functional use of the properties. Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (8) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2008 Actual

(In Thousands)

Witness: Fruehe

No.	Description	Type of Tax	Company (1)	Expense (2)	Accounts (3)	(3)	(3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 91,522	\$ 91,522	\$ -	\$ -	\$ -
3	Rider 21 - Low Income Assistance	(5) customer	32,590	32,590	-	-	-
4	Rider 21 - Renewable Energy	(5) customer	4,076	4,076	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	108,254	108,254	-	-	-
6	Public Utility Fund	Miscellaneous	3,886	3,886	-	-	-
7	Property Taxes	Real Estate	28,999	28,456	-	-	543
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	377	227	-	151	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	43,312	24,487	-	18,826	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,185	712	-	473	-
11	Chicago Employers' Expense Tax	Payroll	66	-	-	66	-
12	Federal Heavy Vehicle Use Tax	Use Tax	16	16	-	-	-
13	State Use Tax on Purchases	Use Tax	733	754	-	-	(22)
14	Chicago Sales and Use Taxes	Use Tax	15	21	-	-	(6)
15	Chicago Transaction Tax	Use Tax	7	6	-	-	1
16	State Franchise Tax	Miscellaneous	2,037	2,037	-	-	-
17	Chicago Dark Fiber Revenue Tax	Miscellaneous	78	78	-	-	-
18	Vehicle Licenses	Miscellaneous	1,514	-	1,514	-	-
19	Other	Miscellaneous		341			(341)
20	Total - Account 236		<u>\$ 318,666</u>	<u>\$ 297,461</u>	<u>\$ 1,514</u>	<u>\$ 19,515</u>	<u>\$ 176</u>
21	<u>Taxes Other Than Income Taxes - Account 241</u>						
22	Municipal Utility Tax	(7) kWh based	\$ 219,043				
23	Electricity Excise Tax	(8) kWh based	<u>265,346</u>				
24	Total - Account 241		<u>\$ 484,389</u>				

Notes:

- (1) Totals for account 236 were taken from 2008 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2008 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1
- (3) Totals taken from 2008 FERC Form 1, Page 262, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider 16 (Franchise Cost Additions). Tax amounts Primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (5) Flat charge per customer tax collected under Rider 21 (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Kilowatt hour based tax collected under the provisions of Rider 23 (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (8) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Property Taxes
2011 Actual
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)	<u>Jurisdictional (1)</u> (C)
1	Real Estate Taxes - Account 408.1	<u>\$ 21,749</u>	<u>\$ 13,290</u>

Note:
(1) Real estate taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.

Commonwealth Edison Company

Property Taxes
2008 - 2010
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Actual 2010</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
	(A)	(B)	(C)	(D)
1	Real Estate Taxes - Account 408.1	<u>\$ 19,323</u>	<u>\$ 19,840</u>	<u>\$ 28,456</u>

Commonwealth Edison Company

Miscellaneous General Expenses

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Form 1 Amount (1) (B)	Adjustments (C)	Adjusted Amount (D)	Jurisdictional (2) (E)
1	Industry Association Dues	\$ 656	\$ -	\$ 656	\$ 588
2	Other Experimental and General Research Expenses	1,080	(164) (3)	916	822
3	Accrued Vacation Pay	1,239	-	1,239	1,112
4	Environmental Remediation Expenses	599	-	599	537
5	Other Environmental Projects	1,167	-	1,167	1,047
6	Illinois Energy Efficiency Program	1,011	-	1,011	907
7	Directors' Fees and Expenses	716	-	716	642
8	Write-down of Obsolete Materials	698	-	698	626
9	Bank Fees	1,320	(390) (4)	930	834
10	Undistributed Employee Expenses	804	-	804	721
11	Other	(545)	-	(545)	(489)
12	Total Miscellaneous General Expenses	<u>\$ 8,745</u>	<u>\$ (554)</u>	<u>\$ 8,191</u>	<u>\$ 7,348</u>

Notes:

- (1) Reflects amounts charged to Account 930.2, Miscellaneous Gen. Expenses, per 2011 FERC Form 1, Page 335 excluding the amortization of the deferred debits for the Chicago Arbitration Settlement and the Midwest Generation/Chicago settlement.
- (2) Allocated using the Wages and Salaries allocator.
- (3) R&D for Transmission
- (4) Included in Credit Facility Fees. See Schedule D-1.

Commonwealth Edison Company
Miscellaneous General Expenses
2007 - 2009
(In Thousands)

Witness: Fruehe

Line No.	Description	2010 (1)	2009 (1)	2008 (1)
	(A)	(B)	(C)	(D)
1	Industry Association Dues	\$ 617	\$ 598	\$ 591
2	Other Experimental and General Research Expenses	779	890	851
3	Accrued Vacation Pay	125	(289)	1,259
4	Environmental Remediation Expenses	545	663	115
5	Other Environmental Projects	891	718	799
6	Illinois Energy Efficiency Program	983	956	622
7	Renewable Energy Projects	-	-	57
8	Directors' Fees and Expenses	722	705	643
9	Write-down of Obsolete Materials	275	2,191	2,751
10	Bank Fees	1,716	1,634	1,839
11	Undistributed Employee Expenses	749	437	96
	Rebate from Administrator of Corporate Credit Card			
12	Program	-	-	(138)
13	Other	(283)	(308)	(372)
14	Total Miscellaneous General Expenses	<u>\$ 7,119</u>	<u>\$ 8,195</u>	<u>\$ 9,113</u>

Notes:

- (1) Reflects amounts charged to Account 930.2, Miscellaneous Gen. Expenses, per FERC Form 1, Page 335 excluding the amortization of the deferred debits for the Chicago Arbitration Settlement and the Midwest Generation/Chicago settlement.

Commonwealth Edison Company
Miscellaneous Operating Revenues
2011 Actual
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Account Description</u> (A)	<u>ICC Account</u> (B)	<u>Adjusted Total Company (1)</u> (C)	<u>Jurisdictional (1)</u> (D)
1	Forfeited Discounts	450	\$ (37,753)	\$ (34,880)
2	Miscellaneous Service Revenues	451	(9,426)	(9,216)
3	Rent from Electric Property	454	(78,424)	(68,397)
4	Other Electric Revenues	456	(1,684)	(2,268)
5	Transmission of Electricity to Others	456.1	(465,518)	(4,299)
6	Other Revenue Adjustments		(58,824)	(26,578)
7	Total Miscellaneous Operating Revenues		<u>\$ (651,629)</u>	<u>\$ (145,638)</u>

Note:

(1) See WPC-23 for additional information.

Commonwealth Edison Company
Miscellaneous Operating Revenues
2008 - 2010 Actual
(In Thousands)

Witness: Fruehe

Line No.	Account (A)	ICC Account (B)	2010 (C)	2009 (D)	2008 (E)
1	Forfeited Discounts	450	\$ (36,125)	\$ (30,575)	\$ (32,773)
2	Miscellaneous Service Revenues	451	(8,446)	(4,976)	(6,535)
3	Rent from Electric Property	454	(68,079)	(70,806)	(66,247)
4	Other Electric Revenues	456	652	5,071	16,550
5	Transmission of Electricity to Others	456.1	(448,000)	<u>(451,246)</u>	<u>(478,802)</u>
6	Total Miscellaneous Operating Revenues		<u>\$ (559,998)</u>	<u>\$ (552,533)</u>	<u>\$ (567,807)</u>

Commonwealth Edison Company
Cost of Capital Summary - 2012 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Class of Capital (A)	Amount (B)	Percent of Total Capital (C)	December 31 Cost (D)	Weighted Cost (E)
<u>Year Ending December 31, 2011</u>					
1	Short-Term Debt (1)	\$ 17,947	0.18%	0.71%	0.00%
2	Long-Term Debt (2)	\$5,697,969	57.25%	5.83%	3.34%
3	Common Equity	<u>\$4,236,905 (3)</u>	<u>42.57%</u>	9.71% (4)	4.13%
4	Credit Facility Costs (5)				<u>0.10%</u>
5	Total Capital	<u><u>\$9,952,821</u></u>	<u><u>100.00%</u></u>		<u><u>7.57%</u></u>

Notes:

- (1) See Schedule D-2, Page 1, Line 14.
- (2) See Schedule D-3, Page 2, Column F.
- (3) See WPD-1, Page 1.
- (4) See Schedule D-6, Line 15.
- (5) See Schedule D-2, Page 2, Line 13.

Commonwealth Edison Company
Cost of Capital Summary - 2012 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Class of Capital (A)	Average Amount (B)	Percent of Total Capital (C)	Less CWIP Accruing AFUDC (D)	Adjusted Balance (E)
<u>Year Ending December 31, 2011</u>					
1	Long-Term Debt (2)	\$5,784,588	57.35%	\$86,619	\$5,697,969
2	Common Equity	<u>\$4,301,313 (3)</u>	<u>42.65%</u>	<u>\$64,408 (4)</u>	\$4,236,905
3	Total Capital	<u><u>\$10,085,901</u></u>	<u><u>100.00%</u></u>	<u><u>\$151,027</u></u>	<u><u>\$9,934,874</u></u>

Notes:

- (1) See Schedule D-2, Page 1, Line 14.
- (2) See Schedule D-3, Page 2, Column F.
- (3) See WPD-1, Page 1.
- (4) See Schedule D-6, Line 15.
- (5) See Schedule D-2, Page 2, Line 13.

Commonwealth Edison Company
Cost of Capital Summary - 2012 Recon Year
(In Thousands)

Witness: Fruehe

Line No.	Class of Capital (A)	Amount (B)	Percent of Total Capital (C)	December 31 Cost (D)	Weighted Cost (E)
<u>Year Ending December 31, 2011</u>					
1	Short-Term Debt (1)	\$ 17,947	0.18%	0.71%	0.00%
2	Long-Term Debt (2)	\$5,697,969	57.25%	5.83%	3.34%
3	Common Equity	<u>\$4,236,905 (3)</u>	<u>42.57%</u>	9.81% (4)	4.18%
4	Credit Facility Costs (5)				<u>0.10%</u>
5	Total Capital	<u><u>\$9,952,821</u></u>	<u><u>100.00%</u></u>		<u><u>7.62%</u></u>

Notes:

- (1) See Schedule D-2, Page 1, Line 14.
- (2) See Schedule D-3, Page 2, Column F.
- (3) See WPD-1, Page 1.
- (4) See Schedule D-6, Line 15.
- (5) See Schedule D-2, Page 2, Line 13.

Commonwealth Edison Company
Cost of Capital Summary - 2012 Recon Year
(In Thousands)

Witness: Fruehe

Line No.	Class of Capital (A)	Average Amount (B)	Percent of Total Capital (C)	Less CWIP Accruing AFUDC (D)	Adjusted Balance (E)
<u>Year Ending December 31, 2011</u>					
1	Long-Term Debt (2)	\$5,784,588	57.35%	\$86,619	\$5,697,969
2	Common Equity	<u>\$4,301,313 (3)</u>	<u>42.65%</u>	<u>\$64,408 (4)</u>	\$4,236,905
3	Total Capital	<u><u>\$10,085,901</u></u>	<u><u>100.00%</u></u>	<u><u>\$151,027</u></u>	<u><u>\$9,934,874</u></u>

Notes:

- (1) See Schedule D-2, Page 1, Line 14.
- (2) See Schedule D-3, Page 2, Column F.
- (3) See WPD-1, Page 1.
- (4) See Schedule D-6, Line 15.
- (5) See Schedule D-2, Page 2, Line 13.

Commonwealth Edison Company
Embedded Cost of Long-term Debt
Average for Year Ending December 31, 2011

Witness: Fruehe

Line No.	Debt, Issue Type Coupon Rate	Date Issued	Maturity Date	Principal Amount	Face Amount Outstanding	Unamortized Discount or (Premium)	Unamortized Debt Expense	Carrying Value (H)=(E)-(F)-(G)	Annual Coupon Interest (I)=(A)x(E)	Amortization of Discount (Prem)	Amortization of Debt Expense	Annual Interest Expense (L)=(I)+(J)+(K)
	(A) ¹	(B) ¹	(C) ¹	(D) ¹	(E) ¹	(F) ²	(G) ²	(H)	(I)	(J) ²	(K) ²	(L)
1	First Mortgage Bonds											
2	7.625% Series 92	04/28/93	04/15/13	220,000,000	125,000,000	130,406	13,160	124,856,435	9,531,250	72,947	7,361	9,611,558
3	7.500% Series 94	07/07/93	07/01/13	150,000,000	127,000,000	256,881	9,332	126,733,788	9,525,000	128,528	4,669	9,658,197
4	5.850% 1994C	01/25/94	01/15/14	20,000,000	17,000,000	15,515	8,222	16,976,264	994,500	6,105	3,236	1,003,841
5	6.150% Series 98	03/13/02	03/15/12	400,000,000	300,000,000	155,740	20,018	299,824,243	18,450,000	221,618	28,485	18,700,103
6	6.150% Series 98	06/20/02	03/15/12	200,000,000	150,000,000	(160,922)	11,552	150,149,371	9,225,000	(228,992)	16,437	9,012,445
7	5.875% Series 100	01/22/03	02/01/33	350,000,000	253,600,000	788,623	1,865,147	250,946,230	14,899,000	36,508	86,344	15,021,852
8	4.700% Series 101	04/07/03	04/15/15	395,000,000	260,000,000	284,449	595,492	259,120,060	12,220,000	75,098	157,219	12,452,317
9	5.900% Series 103	03/06/06	03/15/36	325,000,000	325,000,000	1,681,795	2,879,130	320,439,075	19,175,000	68,036	116,474	19,359,510
10	5.950% Series 104	08/28/06	08/15/16	300,000,000	300,000,000	212,746	1,525,692	298,261,562	17,850,000	41,514	297,716	18,189,230
11	5.950% Series 104B	10/02/06	08/15/16	115,000,000	115,000,000	(1,208,503)	466,870	115,741,633	6,842,500	(235,821)	91,103	6,697,782
12	5.400% Series 105	12/19/06	12/15/11	345,000,000	328,931,507	66,281	219,981	328,645,244	17,762,301	139,038	461,455	18,362,794
13	5.900% Series 103B	03/22/07	03/15/36	300,000,000	300,000,000	10,812,788	894,465	288,292,748	17,700,000	428,752	36,185	18,164,937
14	6.150% Series 106	09/10/07	09/15/17	425,000,000	425,000,000	742,592	2,514,255	421,743,154	26,137,500	119,588	404,899	26,661,987
15	6.450% Series 107	01/16/08	01/15/38	450,000,000	450,000,000	1,202,288	3,957,062	444,840,651	29,025,000	45,271	149,000	29,219,271
16	5.800% Series 108	03/27/08	03/15/18	700,000,000	700,000,000	903,693	4,280,062	694,816,246	40,600,000	134,769	638,293	41,373,062
17	4.000% Series 109	08/02/10	08/01/20	500,000,000	500,000,000	51,506	2,007,924	497,940,570	20,000,000	11,993	449,800	20,461,793
18	1.625% Series 110	01/18/11	01/15/14	600,000,000	570,410,959	413,548	1,485,370	568,512,041	9,269,178	276,999	991,518	10,537,695
19	1.950% Series 111	09/07/11	09/01/16	250,000,000	78,767,123	-	285,717	78,481,406	1,535,959	-	107,678	1,643,637
20	3.400% Series 112	09/07/11	09/01/21	350,000,000	110,273,973	18,195	427,093	109,828,684	3,749,315	3,674	80,709	3,833,698
21	0.330% 2008D ³	05/09/08	10/12/11	50,000,000	38,904,110	-	59,326	38,844,784	128,384	-	152,492	280,876
22	0.310% 2008F ³	05/09/08	10/12/11	91,000,000	70,805,479	-	89,440	70,716,039	219,497	-	229,899	449,396
23	0.400% 2008E ³	06/27/08	10/12/11	49,830,000	38,771,836	-	28,139	38,743,697	155,087	-	72,328	227,415
24				6,585,830,000	5,584,464,986	16,367,620	23,643,444	5,544,453,922	284,994,471	1,345,625	4,583,300	290,923,396
25	Sinking Fund Debentures											
26	4.750%	12/01/61	12/01/11	40,000,000	1,464,110	(206)	157	1,464,159	69,545	451	343	70,339
27	Notes											
28	6.950%	07/16/98	07/15/18	225,000,000	140,000,000	645,858	11,036	139,343,107	9,730,000	91,745	1,568	9,823,313
29	Subordinated Deferrable Interest Debt											
30	6.350%	03/17/03	03/15/33	206,186,000	206,186,000	134,547	1,631,706	204,419,748	13,092,811	6,196	75,137	13,174,144
31	Settled Interest Rate Swaps			-	-	164,677	-	(164,677)	-	232,486		232,486
32	Debt to be Issued ²					-	134,056	(134,056)	-			-
33				\$ 7,057,016,000	\$ 5,932,115,096	\$ 17,312,495	\$ 25,420,398	\$ 5,889,382,203	\$ 307,886,828	\$ 1,676,503	\$ 4,660,348	\$ 314,223,679

Notes:

- (1) Long-term debt balances taken from Form 21 ILCC, Pages 22a-23b.
- (2) Balances taken from Form 21 ILCC, Supplemental Pages 26a-27b.

Commonwealth Edison Company
Embedded Cost of Long-term Debt
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Adjusted Cost of Long-term Debt (A)	Amount (B)	Adjusted Long-term Debt Balance (C)	Amount (D)	EMBEDDED COST OF LONG TERM DEBT (E)	Amount (F)
1	Interest on long-term debt (1)	\$ 307,886,828	Total long-term debt balance (6)	\$ 5,932,115,096	Cost of long-term debt	\$ 337,008,534
2	+ Amortization of discount (premium) (2)	1,676,503	Less Unamortized discount (premium) (7)	17,312,495	Balance of long-term debt	\$ 5,784,587,594
3	+ Amortization of debt expense (3)	4,660,348	Less Unamortized debt expense (8)	25,420,398		
4	+ Amortization of loss on reacquired debt (4)	22,825,244	Less Unamortized loss on reacquired debt (9)	104,987,478		
5	+ Amortization of gain on reacquired debt (5)	(40,389)	Less Unamortized gain on reacquired debt (10)	(192,870)		
6	Cost of long-term debt	<u>\$ 337,008,534</u>	Balance of long-term debt	<u>\$ 5,784,587,594</u>	COST OF LONG-TERM DEBT	5.83%

Notes:

- (1) Column (I) from Page 1 of Schedule D-3.
- (2) Column (J) from Page 1 of Schedule D-3.
- (3) Column (K) from Page 1 of Schedule D-3.
- (4) Column (H), line 84 from Page 1 of WPD-3
- (5) Column (H), line 90 from Page 1 of WPD-3
- (6) Column (E) from Page 1 of Schedule D-3.
- (7) Column (F) from Page 1 of Schedule D-3.
- (8) Column (G) from Page 1 of Schedule D-3.
- (9) Column (G) line 84 from Page 1 of WPD-3
- (10) Column (G), line 90 from Page 1 of WPD-3

Commonwealth Edison Company
Embedded Cost of Long-term Debt
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Debt, Issue Type Coupon Rate	Date Issued	Maturity Date	Principal Amount	Face Amount Outstanding	Unamortized Discount or (Premium)	Unamortized Debt Expense	Carrying Value (H)=(E)-(F)-(G)	Annual Coupon Interest (I)=(A)x(E)	Annual Amortization of Discount (Prem)	Annual Amortization of Debt Expense	Annual Interest Expense (L)=(I)+(J)+(K)
	(A) ¹	(B) ¹	(C) ¹	(D) ¹	(E) ¹	(F) ²	(G) ²	(H)	(I)	(J) ²	(K) ²	(L)
1	First Mortgage Bonds											
2	7.625% Series 92	04/28/93	04/15/13	220,000,000	125,000,000	93,932	9,479	124,896,589	9,531,250	72,947	7,361	9,611,558
3	7.500% Series 94	07/07/93	07/01/13	150,000,000	127,000,000	192,617	6,997	126,800,386	9,525,000	128,528	4,669	9,658,197
4	5.850% 1994C	01/25/94	01/15/14	20,000,000	17,000,000	12,462	6,604	16,980,934	994,500	6,105	3,236	1,003,841
5	6.150% Series 98	03/13/02	03/15/12	400,000,000	300,000,000	44,931	5,775	299,949,294	18,450,000	221,618	28,485	18,700,103
6	6.150% Series 98	06/20/02	03/15/12	200,000,000	150,000,000	(46,426)	3,333	150,043,093	9,225,000	(228,992)	16,437	9,012,445
7	5.875% Series 100	01/22/03	02/01/33	350,000,000	253,600,000	770,369	1,821,975	251,007,656	14,899,000	36,508	86,344	15,021,852
8	4.700% Series 101	04/07/03	04/15/15	395,000,000	260,000,000	246,900	516,882	259,236,218	12,220,000	75,098	157,219	12,452,317
9	5.900% Series 103	03/06/06	03/15/36	325,000,000	325,000,000	1,647,777	2,820,893	320,531,330	19,175,000	68,036	116,474	19,359,510
10	5.950% Series 104	08/28/06	08/15/16	300,000,000	300,000,000	191,989	1,376,834	298,431,177	17,850,000	41,514	297,716	18,189,230
11	5.950% Series 104B	10/02/06	08/15/16	115,000,000	115,000,000	(1,090,592)	421,318	115,669,274	6,842,500	(235,821)	91,103	6,697,782
12	5.900% Series 103B	03/22/07	03/15/36	300,000,000	300,000,000	10,812,788	876,372	288,310,840	17,700,000	428,752	36,185	18,164,937
13	6.150% Series 106	09/10/07	09/15/17	425,000,000	425,000,000	682,798	2,311,805	422,005,397	26,137,500	119,588	404,899	26,661,987
14	6.450% Series 107	01/16/08	01/15/38	450,000,000	450,000,000	1,179,652	3,882,562	444,937,786	29,025,000	45,271	149,000	29,219,271
15	5.800% Series 108	03/27/08	03/15/18	700,000,000	700,000,000	836,308	3,960,915	695,202,777	40,600,000	134,769	638,293	41,373,062
16	4.000% Series 109	08/02/10	08/01/20	500,000,000	500,000,000	103,012	3,863,356	496,033,632	20,000,000	11,993	449,800	20,461,793
17	1.625% Series 110	01/18/11	01/15/14	600,000,000	600,000,000	593,001	2,133,323	597,273,676	9,750,000	291,368	1,042,951	11,084,319
18	1.950% Series 111	09/07/11	09/01/16	250,000,000	250,000,000	-	1,706,005	248,293,995	4,875,000	-	341,761	5,216,761
19	3.400% Series 112	09/07/11	09/01/21	350,000,000	350,000,000	111,826	2,630,413	347,257,761	11,900,000	11,661	256,163	12,167,824
20				6,050,000,000	5,547,600,000	16,383,344	28,354,841	5,502,861,815	278,699,750	1,228,943	4,128,096	284,056,789
24	Notes											
25	6.950%	07/16/98	07/15/18	225,000,000	140,000,000	599,985	10,252	139,389,763	9,730,000	91,745	1,568	9,823,313
26	Subordinated Deferrable Interest Debt											
27	6.350%	03/17/03	03/15/33	206,186,000	206,186,000	131,449	1,594,137	204,460,414	13,092,811	6,196	75,137	13,174,144
28	Settled Interest Rate Swaps			-	-	48,434	-	(48,434)	-	232,486		232,486
29	Debt to be Issued ²					-	-	-	-			-
30				\$ 6,481,186,000	\$ 5,893,786,000	\$ 17,163,212	\$ 29,959,230	\$ 5,846,663,558	\$ 301,522,561	\$ 1,559,370	\$ 4,204,801	\$ 307,286,732

Notes:

- (1) Long-term debt balances taken from Form 21 ILCC, Pages 22a-23b.
- (2) Balances taken from Form 21 ILCC, Supplemental Pages 26a-27b.

Commonwealth Edison Company
Embedded Cost of Long-term Debt
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Adjusted Cost of Long-term Debt (A)	Amount (B)	Adjusted Long-term Debt Balance (C)	Amount (D)	EMBEDDED COST OF LONG TERM DEBT (E)	Amount (F)
1	Interest on long-term debt (1)	\$ 301,522,561	Total long-term debt balance (6)	\$ 5,893,786,000	Cost of long-term debt	\$ 330,071,587
2	+ Amortization of discount (premium) (2)	1,559,370	Less Unamortized discount (premium) (7)	17,163,212	Balance of long-term debt	\$ 5,752,932,679
3	+ Amortization of debt expense (3)	4,204,801	Less Unamortized debt expense (8)	29,959,230		
4	+ Amortization of loss on reacquired debt (4)	22,825,244	Less Unamortized loss on reacquired debt (9)	93,903,554		
5	+ Amortization of gain on reacquired debt (5)	(40,389)	Less Unamortized gain on reacquired debt (10)	(172,675)		
6	Cost of long-term debt	<u>\$ 330,071,587</u>	Balance of long-term debt	<u>\$ 5,752,932,679</u>	COST OF LONG-TERM DEBT	5.74%

Notes:

- (1) Column (I) from Page 1 of Schedule D-3.
- (2) Column (J) from Page 1 of Schedule D-3.
- (3) Column (K) from Page 1 of Schedule D-3.
- (4) Column (H), line 84 from Page 3 of WPD-3
- (5) Column (H), line 90 from Page 3 of WPD-3
- (6) Column (E) from Page 1 of Schedule D-3.
- (7) Column (F) from Page 1 of Schedule D-3.
- (8) Column (G) from Page 1 of Schedule D-3.
- (9) Column (G) line 84 from Page 3 of WPD-3
- (10) Column (G), line 90 from Page 3 of WPD-3

Commonwealth Edison Company
Embedded Cost of Long-term Debt
Year Ending December 31, 2010

Witness: Fruehe

Line No.	Debt, Issue Type Coupon Rate	Date Issued	Maturity Date	Principal Amount	Face Amount Outstanding	Unamortized Discount or (Premium)	Unamortized Debt Expense	Carrying Value (H)=(E)-(F)-(G)	Annual Coupon Interest (I)=(A)x(E)	Annual Amortization of Discount (Prem) (J) ²	Annual Amortization of Debt Expense (K) ²	Annual Interest Expense (L)=(I)+(J)+(K)
	(A) ¹	(B) ¹	(C) ¹	(D) ¹	(E) ¹	(F) ²	(G) ²	(H)	(I)	(J) ²	(K) ²	(L)
1	First Mortgage Bonds											
2	7.625% Series 92	04/15/93	04/15/13	220,000,000	125,000,000	166,879	16,841	124,816,280	9,531,250	69,365	7,361	9,607,976
3	7.500% Series 94	07/01/93	07/01/13	150,000,000	127,000,000	321,145	11,666	126,667,189	9,525,000	122,614	4,670	9,652,284
4	5.850% 1994C	01/15/94	01/15/14	20,000,000	17,000,000	18,567	9,840	16,971,593	994,500	5,857	3,236	1,003,593
5	6.150% Series 98	03/13/02	03/15/12	400,000,000	300,000,000	266,549	34,260	299,699,191	18,450,000	221,618	28,484	18,700,102
6	6.150% Series 98	06/21/02	03/15/12	200,000,000	150,000,000	(275,418)	19,770	150,255,648	9,225,000	(228,992)	16,438	9,012,446
7	5.875% Series 100	01/22/03	02/01/33	350,000,000	253,600,000	806,877	1,908,319	250,884,804	14,899,000	36,508	86,344	15,021,852
8	4.700% Series 101	04/07/03	04/15/15	395,000,000	260,000,000	321,998	674,101	259,003,901	12,220,000	75,099	157,218	12,452,317
9	5.900% Series 103	03/06/06	03/15/36	325,000,000	325,000,000	1,715,813	2,937,367	320,346,820	19,175,000	68,036	116,474	19,359,510
10	5.950% Series 104	08/28/06	08/15/16	300,000,000	300,000,000	233,503	1,674,550	298,091,947	17,850,000	41,514	197,716	18,089,230
11	5.950% Series 104B	10/02/06	08/15/16	115,000,000	115,000,000	(1,326,413)	512,421	115,813,992	6,842,500	(235,821)	91,102	6,697,781
12	5.400% Series 105	12/19/06	12/15/11	345,000,000	345,000,000	139,038	461,455	344,399,507	18,630,000	145,829	483,998	19,259,827
13	5.900% Series 103B	03/22/07	03/15/36	300,000,000	300,000,000	10,812,788	912,557	288,274,655	17,700,000	428,753	36,185	18,164,938
14	6.150% Series 106	09/10/07	09/15/17	425,000,000	425,000,000	802,386	2,716,704	421,480,910	26,137,500	119,587	404,899	26,661,986
15	6.450% Series 107	01/16/08	01/15/38	450,000,000	450,000,000	1,224,923	4,031,562	444,743,515	29,025,000	45,271	148,999	29,219,270
16	5.800% Series 108	03/27/08	03/15/18	700,000,000	700,000,000	971,077	4,599,208	694,429,715	40,600,000	134,769	638,293	41,373,062
17	0.330% 2008D ³	05/09/08	03/01/20	50,000,000	50,000,000	-	152,492	49,847,508	165,000	-	16,629	181,629
18	0.310% 2008F ³	05/09/08	03/01/17	91,000,000	91,000,000	-	229,899	90,770,101	282,100	-	37,278	319,378
19	0.400% 2008E ³	06/27/08	05/01/21	49,830,000	49,830,000	-	72,328	49,757,672	199,320	-	6,997	206,317
20	4.000% Series 109	08/02/10	08/01/20	500,000,000	500,000,000	115,005	4,313,156	495,571,839	20,000,000	4,995	184,532	20,189,527
21				\$ 5,385,830,000	\$ 4,883,430,000	\$ 16,314,717	\$ 25,288,496	\$ 4,841,826,787	\$ 271,451,170	\$ 1,055,002	\$ 2,666,853	\$ 275,173,025
22	Sinking Fund Debentures											
23	4.750%	12/01/61	12/01/11	40,000,000	1,600,000	(451)	343	1,600,108	76,000	493	375	76,868
24	Notes											
25	6.950%	07/16/98	07/15/18	225,000,000	140,000,000	691,730	11,820	139,296,450	9,730,000	91,721	1,567	9,823,288
26	Subordinated Deferrable Interest Debt											
27	6.350%	03/17/03	03/15/33	206,186,000	206,186,000	137,645	1,669,274	204,379,081	13,092,811	6,196	75,137	13,174,144
28	Settled Interest Rate Swaps			-	-	280,920	-	(280,920)	-	232,486		232,486
29	Debt to be Issued ^{2,4}					-	268,111	(268,111)	-			-
30				\$ 5,857,016,000	\$ 5,231,216,000	\$ 17,424,561	\$ 27,238,044	\$ 5,186,553,395	\$ 294,349,981	\$ 1,385,898	\$ 2,743,932	\$ 298,479,811

Notes:

(1) Long-term debt balances taken from Form 21 ILCC, Pages 22a-23b.

(2) Balances taken from Form 21 ILCC, Supplemental Pages 26a-27b.

(3) Variable rate notes. Interest rates are actual as of 12/31/2010

(4) Unamortized debt expense reflects a portion of ICC debt issuance fees under Docket 07-0608 that were paid in 2007 but were not fully utilized in debt issuances as of 12/31/2010.

Line No.	Adjusted Cost of Long-term Debt (A)	Amount (B)	Adjusted Long-term Debt Balance (C)	Amount (D)	EMBEDDED COST OF LONG TERM DEBT (E)	Amount (F)
1	Interest on long-term debt (1)	\$ 294,349,981	Total long-term debt balance (6)	\$ 5,231,216,000	Cost of long-term debt	<u>\$ 322,753,337</u>
2	+ Amortization of discount (premium) (2)	1,385,898	Less Unamortized discount (premium) (7)	17,424,561	Balance of long-term debt	<u>\$ 5,070,469,263</u>
3	+ Amortization of debt expense (3)	2,743,932	Less Unamortized debt expense (8)	27,238,044		
4	+ Amortization of loss on reacquired debt (4)	24,602,162	Less Unamortized loss on reacquired debt (9)	116,297,196		
5	+ Amortization of gain on reacquired debt (5)	(328,636)	Less Unamortized gain on reacquired debt (10)	(213,064)		
6	Cost of long-term debt	<u>\$ 322,753,337</u>	Balance of long-term debt	<u>\$ 5,070,469,263</u>	COST OF LONG-TERM DEBT	6.37%

Notes:

- (1) Column (I) from Page 1 of Schedule D-3.
- (2) Column (J) from Page 1 of Schedule D-3.
- (3) Column (K) from Page 1 of Schedule D-3.
- (4) Column (I), line 85 from Page 5 of WPD-3
- (5) Column (I), line 92 from Page 5 of WPD-3
- (6) Column (E) from Page 1 of Schedule D-3.
- (7) Column (F) from Page 1 of Schedule D-3.
- (8) Column (G) from Page 1 of Schedule D-3.
- (9) Column (G) from Page 5, Line 85 of Schedule WPD-3
- (10) Column (G) Page 5, Line 92 of Schedule WPD-3