

REBUTTAL TESTIMONY

of

BURMA C. JONES
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Commonwealth Edison Company

Annual formula rate update and revenue requirement
reconciliation authorized by Section 16-108.5
of the Public Utilities Act

Docket No. 12-0321

September 11, 2012

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Burma C. Jones. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

6 **Q. Are you the same Burma C. Jones who previously filed testimony in
7 this proceeding?**

8 A. Yes. My direct testimony was filed on July 17, 2012 as ICC Staff Exhibit
9 1.0.

10

11 **Q. What is the purpose of your rebuttal testimony?**

12 A. The purpose of my rebuttal testimony is to:

13 1. Present Staff's adjusted Operating Statements and Rate Base for
14 Commonwealth Edison Company ("ComEd" or "Company") in both
15 traditional schedules and in the formula rate template;

16 2. Respond to ComEd witness Martin Fruehe's comments regarding
17 Staff's use of traditional revenue requirement schedules rather than
18 the formula rate template and the cash working capital calculation
19 ("CWC") for the filing year;

20 3. Respond to ComEd witness Kathryn Houtsma regarding an error in
21 the calculation of Staff's Return on Equity ("ROE") collar adjustment
22 presented in my direct testimony; and

23 4. Respond to ComEd witness John Hengtgen regarding changes to
24 the lead time in the CWC calculation for payments of periodic taxes
25 to the City of Chicago and to his comments regarding the treatment
26 of deferred income taxes in CWC.

27

28 **Schedule Identification**

29 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 6.0?**

30 A. Yes. I am sponsoring the following schedules:

- | | | |
|----|---------------|--------------------------------------------------|
| 31 | Schedule 6.01 | Statement of Operating Income with Adjustments |
| 32 | Schedule 6.02 | Adjustments to Operating Income |
| 33 | Schedule 6.03 | Rate Base |
| 34 | Schedule 6.04 | Adjustments to Rate Base |
| 35 | Schedule 6.05 | Revenue Effect of Adjustments |
| 36 | Schedule 6.06 | Interest Synchronization Adjustment |
| 37 | Schedule 6.07 | Gross Revenue Conversion Factor |
| 38 | Schedule 6.08 | Reconciliation Computation (Filing Year Only) |
| 39 | Schedule 6.09 | Return on Equity Collar Computation (Filing Year |
| 40 | | Only) |
| 41 | Schedule 6.10 | Cash Working Capital Adjustment |
| 42 | Schedule 6.11 | Formula Rate Revenue Requirement |

43

44 **Attachments**

45 **Q. Have you included any attachments as part of your rebuttal**
46 **testimony?**

47 A. Yes, I have included the following attachments.

48 Attachment A - Sch FR A-3, Return on Equity (ROE) for Collar
49 Computation

50 Attachment B – WP 22, Page 2 of 2, Support for Sch FR A-3, Ln 13
51 Computation

52

53 **Revenue Requirement Schedules**

54 **Q. Please describe Revenue Requirement Schedules 6.01 through 6.10.**

55 A. Schedules 6.01 through 6.10, designated with an RY for the reconciliation
56 year ending December 31, 2011 and an FY for the filing year ending
57 December 31, 2012, present the same type of information as was
58 described in my direct testimony.

59

60 **Q. Do your general comments regarding the revenue requirement**
61 **schedules contained on lines 46 through 74 of ICC Staff Exhibit 1.0**
62 **still apply to your rebuttal schedules?**

63 A. Yes, except Staff's rebuttal revenue requirement schedules begin with
64 ComEd's rebuttal position.

65

66 **Q. Please describe Revenue Requirement Schedule 6.11.**

67 A. This schedule presents Staff's rebuttal position in the formula rate
68 template. It consists of the following:

- 69 • Summary of Staff Rebuttal Testimony Proposed Adjustments
- 70 • Index of Schedules and Appendices
- 71 • Sch FR A-1 Net Revenue Requirement Computation
- 72 • Sch FR A-1 - REC Revenue Requirement Reconciliation
73 Computation
- 74 • Sch FR A-2 Allocators Computation
- 75 • Sch FR A-3 Return on Equity (ROE) for Collar Computation
- 76 • Sch FR A-4 Reconciliation Computation
- 77 • Sch FR B-1 Rate Base Summary Computation
- 78 • Sch FR B-2 DS Jurisdictional General and Intangible Plant
79 Computation
- 80 • Sch FR C-1 Expenses Computation
- 81 • Sch FR C-2 Depreciation and Amortization Expense Computation
- 82 • Sch FR C-3 Pension Funding Costs Computation
- 83 • Sch FR C-4 Taxes Computation
- 84 • Sch FR D-1 Cost of Capital Computation
- 85 • Sch FR D-2 Average Yield on Treasury Securities Computation
- 86 • App 1 Capital Information
- 87 • App 2 Customer Deposits Information

- 88 • App 3 Cash Working Capital Information
- 89 • App 4 Accumulated Deferred Income Taxes Information
- 90 • App 5 Deferred Charges Information
- 91 • App 6 Property Held for Future Use in Rate Base Information
- 92 • App 7 Expense Information
- 93 • App 8 Depreciation Information
- 94 • App 9 Permanent Tax Impacts Information
- 95 • App 10 Other Revenues Information
- 96 • App 11 Franchise Delivery Service Value Information
- 97 • WP 22 Calculation of 2011 Weighted Revenue Requirement &
- 98 Reversal of Prior Year Reserve for ROE Collar Calculation
- 99

100 **Q. Why are you presenting Staff's rebuttal revenue requirement in the**
101 **formula rate template?**

102 A. I am presenting Staff's rebuttal revenue requirement in the formula rate
103 template to provide the Commission a basis for comparison to Staff's
104 rebuttal revenue requirement presented in the traditional model.

105

106 **Use of Traditional Revenue Requirement Model**

107 **Q. Company witness Mr. Fruehe disagrees with Staff's use of the**
108 **traditional schedules for calculation of the revenue requirement over**
109 **the formula rate schedules and takes issue with your assertion that**

110 **the formula rate schedules do not include any provision for**
111 **adjustments. (ComEd Ex. 13.0, p. 32) Please comment.**

112 A. To disprove my assertion that the formula rate schedules do not include
113 any provision for adjustments, ComEd populated the formula rate template
114 with Staff's proposed adjustments in direct testimony to illustrate that
115 inputs can be revised and updated.¹ However, to show what changes
116 were made, it was necessary for the Company to prepare a summary of
117 the changes with specific inputs identified.² In my opinion, this simply
118 proves, rather than disproves, my position. Inputs to the various
119 documents can be changed, but there is no way to identify the changes,
120 once they have been made, except to manually prepare a separate
121 summary. There is no summary of changes to schedules in the formula
122 rate schedules.

123

124 **Q. Mr. Fruehe also points to differences between the traditional**
125 **schedules and the formula rate template in his criticism of Staff's**
126 **use of the traditional schedules. (ComEd Ex. 13.0, p. 33) Do you**
127 **agree that there are differences as he describes?**

128 A. Yes. I agree that the traditional schedules do not include a method of
129 calculating the ROE collar adjustment and the reconciliation adjustment.

¹ ComEd Ex. 13.09.

² *Id.*, p. 1.

130 Thus, I added new schedules for those calculations, patterned after the
131 respective formula rate schedules, to the traditional model in order to
132 correctly calculate the revenue requirement for the filing year.

133

134 I also agree with Mr. Fruehe's observation that the formula rate template
135 includes a calculation of CWC based only on the reconciliation year
136 revenue requirement. He posits that a CWC calculation for the filing year
137 revenue requirement is unnecessary and not in compliance with EIMA.
138 (*Id.*, p. 34) To reflect this position, with which I agree, the CWC schedule
139 for the filing year, Schedule 6.10 FY, now mirrors the CWC schedule for
140 the reconciliation year, Schedule 6.10 RY.

141

142 **Q. In summary, do Mr. Fruehe's criticisms justify his implied assertion**
143 **that the Commission should not use the traditional revenue**
144 **requirement schedules as modified by you?**

145 A. No. As described above, his criticism is either unfounded or has been
146 adequately addressed. It is uncontested that using either the traditional
147 schedule or the formula rate schedule to present the revenue
148 requirements should not affect the calculation of the resulting revenue
149 requirement when the necessary adjustments are made, as I have

150 described above.³ The traditional model, however, has the distinct
151 advantage of transparency in that it shows all adjustments (made by
152 parties, the Administrative Law Judges or the Commission) to the formula
153 rate inputs proposed by the Company.

154

155 In Docket No. 11-0721, the Commission adopted a recommendation to
156 instigate a rulemaking “regarding a systematic approach governing the
157 formula rate process.”⁴ Presumably, one result of that process will be a
158 transparent mechanism for the Commission to reflect its adjustments to
159 the Company’s requested revenue requirement in a formula rate
160 proceeding. Thus, in the interim, until a conclusion has been determined
161 through the rulemaking process, the traditional revenue requirement
162 schedules should be the schedules that are attached to the Commission
163 orders in formula rate proceedings to provide transparency of the
164 adjustments approved by the Commission to the Company’s requested
165 revenue requirement.

166

³ There may be a small difference between the results of the two methods due to rounding.

⁴ Order, Docket No. 11-0721, May 29, 2012, p. 153.

167 **ROE Collar Computation**

168 **Q. According to Company witness Kathryn Houtsma, the ROE collar**
169 **adjustment on Schedule 1.09 FY attached to your Direct Testimony is**
170 **not calculated correctly. Do you agree?**

171 A. Yes. It is my understanding that my calculation does not properly align
172 revenues with the underlying costs; i.e., I did not remove revenues from
173 the collar calculation that will not be recovered if Staff's proposed
174 adjustments are adopted by the Commission. Those revenues should not
175 be considered in determining whether or not ComEd's earned ROE is
176 within the collar. A corrected collar calculation reflective of Staff's
177 proposed adjustments is on Schedule 6.09.

178

179 **Q. Do you have any comments regarding the ROE collar adjustment?**

180 A. Yes. The portion of Schedule FR A-3, Return on Equity (ROE) for Collar
181 Computation, regarding the calculation of applicable operating revenues
182 could benefit from more clarity in presentation. Staff proposes that lines
183 11 – 13 be modified as indicated on Attachment A. Further, page 2 of
184 workpaper 22 ("WP 22"), which shows the calculation of the amount on
185 line 13, should be modified as indicated on Attachment B to correspond
186 with the proposed change. The Company should indicate in its surrebuttal
187 testimony whether or not it agrees with the proposed changes.

188

189 **Q. If the Company agrees with the proposed changes, how should it**
190 **proceed?**

191 A. Although I am not a lawyer, my understanding of 220 ILCS 5/16-108.5(c)
192 and 220 ILCS 5/16-108.5(d) is that changes to the formula rate structure
193 or protocols cannot be considered in an annual update filing/reconciliation
194 proceeding. The Company in its surrebuttal testimony should indicate how
195 it proposes to proceed in making the modification discussed above
196 consistent with the Act.

197

198 **Cash Working Capital**

199 **Q. ComEd witness Mr. Hengtgen proposes a change in lead times for**
200 **the Gross Receipts/Municipal Utility Tax (“GRT/MUT”) and the**
201 **Chicago Infrastructure Maintenance Fee (“CIMF”). Does Staff agree**
202 **with the change?**

203 A. Yes. The change in lead times appropriately reflects that the due date for
204 periodic tax payments to the City of Chicago changed from the end of the
205 month to the 15th of the month, beginning July 1, 2011.

206

207 **Q. Mr. Hengtgen contends that Staff’s treatment of current and deferred**
208 **income taxes in the calculation of CWC is not consistent with, and is**

209 **less favorable than, Staff's treatment in Ameren's formula rate**
210 **proceeding, Docket No. 12-0001.⁵ Please comment.**

211 A. Mr. Hengtgen does not dispute that Staff's treatment of current and
212 deferred income taxes in the CWC calculation in the instant proceeding is
213 consistent with the Order entered in Docket No. 11-0721, in which the
214 Commission explicitly approved Staff's treatment of current and deferred
215 income taxes in the CWC calculation.⁶ While I am not an attorney, if the
216 Company takes issue with the order in Docket No. 11-0721, this is not the
217 proceeding in which to raise the issue. My understanding is that changes
218 to the formula rate structure or protocols cannot be considered in an
219 annual update filing/reconciliation proceeding.

220

221 **Conclusion**

222 **Q. Does this question end your prepared rebuttal testimony?**

223 A. Yes.

⁵ ComEd Ex. 16.0, p. 4.

⁶ Order, Docket No. 11-0721, May 29, 2012, p. 55.

Commonwealth Edison Company
Adjustments to Operating Income
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch. 6.06 FY)	Charitable Contributions (Sch. 8.01)	(Sch.)	(Sch.)	Rate Case Expense (Sch. 8.02)	(Sch.)	(Sch.)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	-	-	-	-
8	Customer Accounts	-	-	-	-	-	-	-	-
9	Customer Services and Informational Services	-	-	-	-	-	-	-	-
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	-	(620)	-	-	(244)	-	-	(864)
12	Depreciation and Amortization	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Regulatory Asset Amortization	-	-	-	-	-	-	-	-
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16	Other Expense Adjs	-	-	-	-	-	-	-	-
17	Total Operating Expense	-	-	-	-	-	-	-	-
18	Before Income Taxes	-	(620)	-	-	(244)	-	-	(864)
19	State Income Tax	-	59	-	-	23	-	-	82
20	Federal Income Tax	-	196	-	-	77	-	-	273
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	-	(365)	-	-	(144)	-	-	(509)
23	NET OPERATING INCOME	\$ -	\$ 365	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ 509

Commonwealth Edison Company
Rate Base
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Company Pro Forma Jurisdictional Rate Base (ComEd B-1 FY)	Staff Adjustments (Sch.6.04 FY)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Distribution Plant	\$ 14,353,177	\$ -	\$ 14,353,177
2	G & I Plant	1,526,181	-	1,526,181
3	Accumulated Depreciation on Distribution Plant	(5,595,487)	-	(5,595,487)
4	Accumulated Depreciation on G & I Plant	(744,983)	-	(744,983)
5	Net Plant	<u>9,538,888</u>	-	<u>9,538,888</u>
6	Additions to Rate Base			
7	Materials and Supplies	27,493	-	27,493
8	Construction Work in Progress	-	-	-
9	Regulatory Assets	14,515	-	14,515
10	Deferred Debits	24,463	-	24,463
11	Cash Working Capital	(21,274)	36	(21,238)
12	Other Deferred Charges	54,561	-	54,561
13	Deductions From Rate Base			
14	Accumulated Deferred Income Taxes	(2,647,350)	-	(2,647,350)
15		-	-	-
16		-	-	-
17		-	-	-
18	Accumulated Misc. Operating Provisions	(337,270)	-	(337,270)
19	Asset Retirement Obligation	(26,896)	-	(26,896)
20	Other Deferred Credits	(74,311)	-	(74,311)
21	Customer Advances	(52,413)	-	(52,413)
22	Customer Deposits	(133,403)	-	(133,403)
23		<u>-</u>	<u>-</u>	<u>-</u>
24	Rate Base	<u>\$ 6,367,003</u>	<u>\$ 36</u>	<u>\$ 6,367,039</u>

Commonwealth Edison Company
 Revenue Effect of Staff's Adjustments
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description (a)	ComEd's Proposal (b)	Staff's Adjustments (c)	Staff's Direct (d)
1	Summary			
2	Current Revenues	\$ 2,061,078		\$ 2,061,078
3	Proposed Increase	<u>43,942</u>	<u>(861) #</u>	<u>43,081</u>
4	Proposed Revenue Requirement	\$ 2,105,020	\$ (861)	\$ 2,104,159
5	Percentage Increase	2.13%	-0.04%	2.09%
6	Effect of Each Staff Adjustment			
7	Merger Costs Adjustment		\$ -	
8	Rate of Return		(2)	
9	Lobbying Costs Adjustment		-	
10	Charitable Contributions Adjustment		(620)	
11	Rate Case Expense Adjustment		(245)	
12	Gross Revenue Conversion Factor		(1)	
13	Cash Working Capital		4	
14	Tax Effect of Interest (Interest Synch.)		1	
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37	Rounding		1	
38	Effect of Staff's Adjustments		<u>\$ (862) #</u>	
39	Reconciliation to Schedule 6.01 FY			
40	Column (c), line 5.		-	
41	Column (f), line 5.		-	
42	Column (h), line 5.		(861)	
43	Total Effect of Staff's Adjustments		<u>\$ (861) #</u>	

Commonwealth Edison Company
Interest Synchronization Adjustment
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 6,367,039 ⁽¹⁾
2	Weighted Cost of Debt	<u>3.41%</u> ⁽²⁾
3	Synchronized Interest Per Staff (Line 1 x Line 2)	217,116
4	Company Interest Expense	<u>217,115</u> ⁽³⁾
5	Increase (Decrease) in Interest Expense	<u><u>1</u></u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 9.500%	<u>\$ -</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ -</u>

(1) Source: Schedule 6.03 FY, column (d), line 24

(2) Source: ICC Staff Exhibit 9.0

(3) Source: ComEd Ex. 10.4, Schedule C-5.4 FY, page 2, line 3

Commonwealth Edison Company
Gross Revenue Conversion Factor
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	1.000000
2	Uncollectibles per Staff (1)	0.0000%	<u>0.000000</u>	
3	State Taxable Income		1.000000	
4	State Income Tax	9.5000%	<u>0.095000</u>	<u>0.095000</u>
5	Federal Taxable Income		0.905000	0.905000
6	Federal Income Tax	35.0000%	<u>0.316750</u>	<u>0.316750</u>
7	Operating Income		<u>0.588250</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff (Line 1 / Line 7)		<u>1.699958</u>	<u>1.699958</u>

(1) Per the Order in Docket No. 11-0721, all delivery service uncollectible costs shall be recovered through Rider UF.

Commonwealth Edison Company
Reconciliation Computation for the Reconciliation Year Ending December 31, 2011
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Source	Amt	(d)	(e)	(f)	(g)
	(a)	(b)	(c)				
1	Actual Revenue Requirement	Sch 6.01 RY, Ln 1	\$ 1,912,029				
	Revenue Requirement in effect during						
2	Reconciliation Year	(1')	\$ 2,008,159				
3	Variance - Reconciliation Before Interest	(Ln 1) - (Ln 2)	\$ (96,130)				
4	Annual Interest Rate	ICC Order Dkt 11-0721	3.42%				
			<u>Variance</u>	<u>Interest Rate</u>	<u>Mons</u>	<u>Interest</u>	<u>Surcharge (Refund)</u>
			(Ln 3) / 12	Ln 4/12		(c) * (d * (e))	(c) + (f)
2011							
5	Jan		\$ (8,011)	0.2850%	11.5	\$ (263)	\$ (8,273)
6	Feb		\$ (8,011)	0.2850%	10.5	\$ (240)	\$ (8,251)
7	Mar		\$ (8,011)	0.2850%	9.5	\$ (217)	\$ (8,228)
8	Apr		\$ (8,011)	0.2850%	8.5	\$ (194)	\$ (8,205)
9	May		\$ (8,011)	0.2850%	7.5	\$ (171)	\$ (8,182)
10	Jun		\$ (8,011)	0.2850%	6.5	\$ (148)	\$ (8,159)
11	Jul		\$ (8,011)	0.2850%	5.5	\$ (126)	\$ (8,136)
12	Aug		\$ (8,011)	0.2850%	4.5	\$ (103)	\$ (8,114)
13	Sep		\$ (8,011)	0.2850%	3.5	\$ (80)	\$ (8,091)
14	Oct		\$ (8,011)	0.2850%	2.5	\$ (57)	\$ (8,068)
15	Nov		\$ (8,011)	0.2850%	1.5	\$ (34)	\$ (8,045)
16	Dec		\$ (8,011)	0.2850%	0.5	\$ (11)	\$ (8,022)
17	Total	Sum of (Ln 5) thru (Ln 16)	<u>\$ (96,130)</u>			<u>\$ (1,644)</u>	<u>\$ (97,774)</u>
			<u>Balance</u>	<u>Interest Rate</u>	<u>Mons</u>	<u>Interest</u>	<u>Balance</u>
				Ln 4/12		(c) * (d * (e))	(c) + (f)
2012							
18	Jan - Dec	Col G Ln 17	<u>\$ (97,774)</u>	0.2850%	12	\$ (3,344)	<u>\$ (101,118)</u>
			<u>Balance</u>	<u>Interest Rate</u>		<u>Amort</u>	<u>Balance</u>
				Ln 4/12		(2')	(c) + (c) * (d) - (f)
2013							
19	Jan	Col G Ln 18	\$ (101,118)	0.2850%		\$ (8,583)	\$ (92,822)
20	Feb	Col G Ln 19	\$ (92,822)	0.2850%		\$ (8,583)	\$ (84,504)
21	Mar	Col G Ln 20	\$ (84,504)	0.2850%		\$ (8,583)	\$ (76,161)
22	Apr	Col G Ln 21	\$ (76,161)	0.2850%		\$ (8,583)	\$ (67,795)
23	May	Col G Ln 22	\$ (67,795)	0.2850%		\$ (8,583)	\$ (59,405)
24	Jun	Col G Ln 23	\$ (59,405)	0.2850%		\$ (8,583)	\$ (50,990)
25	Jul	Col G Ln 24	\$ (50,990)	0.2850%		\$ (8,583)	\$ (42,552)
26	Aug	Col G Ln 25	\$ (42,552)	0.2850%		\$ (8,583)	\$ (34,090)
27	Sep	Col G Ln 26	\$ (34,090)	0.2850%		\$ (8,583)	\$ (25,604)
28	Oct	Col G Ln 27	\$ (25,604)	0.2850%		\$ (8,583)	\$ (17,094)
29	Nov	Col G Ln 28	\$ (17,094)	0.2850%		\$ (8,583)	\$ (8,559)
30	Dec	Col G Ln 29	\$ (8,559)	0.2850%		\$ (8,583)	\$ 0
31	Reconciliation with Interest	Sum of (Ln 19) thru (Ln 30)				<u>\$ (103,001)</u>	To Sch 1.01 FY

Note:

(1') Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliations for calendar years 2011 and 2012 will use weighted average of revenue requirements in effect during those years. See ComEd WP 22 for weighting calculations.

(2') (-1.0) * (PMT((Ln 4),12,(Ln 17)))

Commonwealth Edison Company
 ROE Collar Computation for the Reconciliation Year Ending December 31, 2011
 For the Filing Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Per Company Sch FR A-3/FR A-1 (b)	Adjustments (c)	Per Staff (d)	Source (e)
1	DS Rate Base	\$ 6,079,759	\$ 18	\$ 6,079,777	Staff Sch. 6.03 RY, Ln 26
	Capital Structure				
2	Common Equity %	42.55%		42.55%	Staff Ex. 9.0, p. 5
3	Short-Term Debt %	0.18%		0.18%	Staff Ex. 9.0, p. 5
4	Long-Term Debt %	57.27%		57.27%	Staff Ex. 9.0, p. 5
5	DS Equity Balance	\$ 2,586,937		\$ 2,586,945	Ln 1 x Ln 2
6	DS Short-Term Debt Balance	\$ 10,944		\$ 10,944	Ln 1 x Ln 3
7	DS Long-Term Debt Balance	\$ 3,481,878		\$ 3,481,888	Ln 1 x Ln 4
8	Cost of Short-Term Debt (%)	0.71%		0.71%	
9	Cost of Long-Term Debt (%)	5.78%		5.78%	Staff Ex. 9.0, p. 5
10	DS Operating Revenue	\$ 2,045,886		\$ 2,045,886	
11	LIHEAP Revenue	\$ 45,454		\$ 45,454	
12	DS Collar Revenue	\$ 18,030		\$ 18,030	
13	Reversal of Prior Yr Reserve (2')	\$ 108,919		\$ 109,773	
14	Other Revenue	\$ 145,638		\$ 145,638	
15	DS Applicable Operating Revenue	\$ 2,019,121		\$ 2,018,267	Ln 10 - Ln 11 - Ln 12 - Ln 13 + Ln 14
16	Total DS Operating Expenses	\$ 1,454,215	\$ (864)	\$ 1,453,351	Staff Sch. 6.01 RY, Ln 18, Col. C
17	DS Operating Income Before Interest & Taxes	\$ 564,906		\$ 564,916	Ln 15 - Ln 16
18	DS Short-Term Interest Expense	\$ 78		\$ 78	Ln 6 x Ln 8
19	DS Long-Term Interest Expense	\$ 201,253		\$ 201,253	Ln 7 x Ln 9
20	Credit Facilities Expense	\$ 6,080		\$ 6,080	
21	DS Operating Income before Taxes	\$ 357,495		\$ 357,505	Ln 17 - Ln 18 - Ln 19 - Ln 20
22	Income Tax Rate (%)	41.175%		41.175%	
23	DS Income Taxes	\$ 147,199		\$ 147,203	Ln 21 x Ln 22
24	Impact of ITCs & Permanent Tax Differences	\$ (19,993)		\$ (19,993)	
25	DS Net Income	\$ 230,289		\$ 230,295	Ln 21 - Ln 23 - Ln 24
26	DS ROE (%)	8.90%		8.90%	Ln 25 / Ln 5
	ROE Collar				
27	Allowed ROE (%)	9.81%		9.81%	
28	Maximum Allowed ROE (%)	10.31%		10.31%	Ln 27 + .5%
29	Minimum Allowed ROE (%)	9.31%		9.31%	Ln 27 - .5%
30	Percent Above Maximum Allowed ROE (%)	0.00%		0.00%	
31	Amount Above Allowed ROE Collar	\$ -		\$ -	Ln 5 x Ln 30
32	Percent Below Minimum Allowed ROE (%)	0.41%		0.41%	Ln 29 - Ln 26
33	Amount Below Allowed ROE Collar	\$ 10,606		\$ 10,606	Ln 5 x Ln 32
34	ROE Collar Adj After Tax	\$ 10,606		\$ 10,606	Ln 31 + Ln 33
35	ROE Collar Tax Gross-up	\$ 7,424		\$ 7,424	Ln 34 x Ln 22/(1- Ln 22)
36	ROE Collar Adj	\$ 18,030		\$ 18,030	Ln 34 + Ln 35

Commonwealth Edison Company
 Cash Working Capital Adjustment
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line	Description (a)	Amount (b)	Lag (Lead) (c)	CWC Factor (d) (c/365)	CWC Requirement (e) (b*d)	Column b Source (f)
1	Revenues	\$ 807,012	51.25	0.14041	\$ 113,313	Schedule 6.10 RY, Page 2, Column b, Line 9
	Collections of Pass-through Taxes:					
2	Energy Assistance/Renewable Energy	45,480	0	0.00000	-	Company Schedule C-18, Page 1, Column B, Lines 3 + 4
3	Gross Receipts/Municipal Utility Tax	243,978	0	0.00000	-	Company Schedule C-18, Page 1, Column B, Line 20
4	Illinois Excise Tax	258,592	36.04	0.09874	25,533	Company Schedule C-18, Page 1, Column B, Line 21
5	City of Chicago Infrastructure Maintenance Fee	89,783	36.04	0.09874	8,865	Company Schedule C-18, Page 1, Column B, Line 2
6	Total Receipts	<u>\$ 1,444,845</u>			<u>147,711</u>	Lines 1 through 5
7	Base Payroll and Withholdings	271,615	(15.05)	(0.04123)	(11,199)	Schedule 6.10 RY, Page 2, Column b, Line 31
8	Incentive Pay Expense	27,229	(228.50)	(0.62603)	(17,046)	ComEd Ex. 13.04 (Public), WPB-8 RY, Column B, Line 36
9	Employee Benefits - Amort. Of Sever.	111,919	0.00	0.00000	-	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 11
10	Employee Benefits - Other	35,258	(4.95)	(0.01356)	(478)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 12
11	Inter-Company billings - Less Pass-throughs	113,937	(45.55)	(0.12479)	(14,219)	Schedule 6.10 RY, Page 2, Column b, Line 14
12	Inter-Company billings - Pass-throughs	38,098	(45.55)	(0.12479)	(4,754)	Schedule 6.10 RY, Page 2, Column b, Line 15
13	Property Leases	32,265	(6.33)	(0.01734)	(560)	Company Schedule B-8 TB, Page 1, Column B, Line 13
14	Other Operations and Maintenance Expenses	251,928	(66.82)	(0.18307)	(46,120)	Schedule 6.10 RY, Page 2, Column b, Line 24
15	Property/Real Estate Tax	13,290	(339.12)	(0.92910)	(12,348)	Company Schedule C-18, Page 1, Column C, Line 5
16	FICA Tax	20,782	(15.05)	(0.04123)	(857)	Company Schedule C-18, Page 2, Column D, Line 9
17	Federal Unemployment Tax	177	(75.63)	(0.20721)	(37)	Company Schedule C-18, Page 2, Column D, Line 8
18	State Unemployment Tax	597	(75.63)	(0.20721)	(124)	Company Schedule C-18, Page 2, Column D, Line 10
19	Electricity Distribution Tax	106,200	(30.13)	(0.08255)	(8,767)	Company Schedule C-18, Page 2, Column D, Line 5
20	State Franchise Tax	1,560	(190.67)	(0.52238)	(815)	Company Schedule C-18, Page 1, Column C, Line 11
21	401K Match	2,009	(241.50)	(0.66164)	(1,329)	ComEd Ex. 25.1 Line 13
22	State Public Utility Fund Tax	3,783	(37.67)	(0.10321)	(390)	Company Schedule C-18, Page 1, Column C, Line 7
23	Illinois Sales and Use Tax	638	(2.66)	(0.00729)	(5)	Company Schedule C-18, Page 1, Column C, Line 9
24	Chicago Sales and Use Tax	11	(37.46)	(0.10263)	(1)	Company Schedule C-18, Page 1, Column C, Line 10
25	Interest Expense	207,320	(91.13)	(0.24967)	(51,762)	Schedule 6.06 RY, Column b, Line 3
26	State Income Tax	(106,928)	(37.88)	(0.10378)	11,097	Schedule 6.01 RY, Column i, Line 19
27	Federal Income Tax	(324,676)	(37.88)	(0.10378)	33,695	Schedule 6.01 RY, Column i, Line 20
	Payments of Pass-through Taxes					
28	Energy Assistance/Renewable Energy	45,480	(40.69)	(0.11148)	(5,070)	Company Schedule C-18, Page 1, Column B, Lines 3 + 4
29	Gross Receipts/Municipal Utility Tax	243,978	(40.11)	(0.10989)	(26,811)	Company Schedule C-18, Page 1, Column B, Line 20
30	Illinois Excise Tax	258,592	(4.12)	(0.01129)	(2,919)	Company Schedule C-18, Page 1, Column B, Line 21
31	City of Chicago Infrastructure Maintenance Fee	89,783	(33.05)	(0.09055)	(8,130)	Company Schedule C-18, Page 1, Column B, Line 2
32	Total Outlays	<u>\$ 1,444,845</u>			<u>\$ (168,949)</u>	Sum of Lines 7 through 31
33						
34	Cash Working Capital per Staff				\$ (21,238)	Line 6 plus line 32
35	Cash Working Capital per Company				(21,274)	ComEd Ex. 13.03, Schedule B-8 RY, Line 38
39	Difference -- Adjustment per Staff				<u>\$ 36</u>	Line 34 minus Line 35

Commonwealth Edison Company
Cash Working Capital Adjustment
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 2,057,667	Schedule 6.01 RY , Column i, Line 5
2	-- not used --	-	
3	Uncollectible Accounts	-	Schedule 6.01 RY , Column i, Line 6
4	Depreciation & Amortization	(413,315)	Schedule 6.01 RY , Column i, Line 12
5	City of Chicago Dark Fiber Tax	(84)	Company Schedule C-18, Page 2, Column D, Line 18
6	Return on Equity	(253,527)	Line 12 below
7	Less Deferred Taxes and ITC	(575,073)	Schedule 6.01 RY , Column i, Line 21
8	Regulatory Debits	(8,656)	Line 21 below
9	Total Revenues for CWC calculation	<u>\$ 807,012</u>	Sum of Lines 1 through 8
10	Total Rate Base	\$ 6,079,777	Schedule 6.03 RY , Column d, Line 24
11	Weighted Cost of Capital	4.17%	Ex. 9.0, p. 5
12	Return on Equity	<u>\$ 253,527</u>	Line 10 times Line 11
13	Operating Expense Before Income Taxes	\$ 1,453,351	Schedule 6.01 RY , Column i, Line 18
14	Intercompany billings - Less Pass-throughs	(113,937)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 14
15	Intercompany billings - Pass-throughs	(38,098)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 15
16	Employee Benefits Expense	(149,186)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Lines 11 & 12
17	Payroll Expense	(271,615)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Lines 8
18	Uncollectible Accounts	-	Schedule 6.01 RY , Column i, Line 6
19	Depreciation & Amortization	(413,315)	Schedule 6.01 RY , Column i, Line 12
20	Property Leases	(32,265)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 16
21	Regulatory Debits	(8,656)	Schedule 6.01 RY , Column i, Line 14
22	Incentive Pay Expense	(27,229)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 10
23	Taxes Other Than Income	(147,122)	Schedule 6.01 RY , Column i, Line 13
24	Other Operations & Maintenance for CWC Calculation	<u>\$ 251,928</u>	Sum of Lines 13 through 23
25	Direct O & M Payroll per Company	\$ 329,288	Company Schedule C-11.1, Column B, Line 8
26	less: Power Production payroll	(1,565)	Company Schedule C-11.1, Column B, Line 2
27	less: Transmission payroll	(28,762)	Company Schedule C-11.1, Column B, Line 3
28	less: Perquisites and Awards	(117)	ComEd Ex. 13.01, App 7, Line 60
29	less: Incentive Pay Expense	(27,229)	ComEd Ex. 13.04 (Public), WPB-8 RY, Column B, Line 36
30	-- not used --	-	
31	Direct Payroll per Staff	<u>\$ 271,615</u>	Sum of Lines 1 through 6

Commonwealth Edison Company
Adjustments to Operating Income
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch. 6.06 RY)	Charitable Contributions (Sch. 8.01)	(Sch.)	(Sch.)	Rate Case Expense (Sch. 8.02)	(Sch.)	(Sch.)	Total Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	-	-	-	-
8	Customer Accounts	-	-	-	-	-	-	-	-
9	Customer Services and Informational Services	-	-	-	-	-	-	-	-
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	-	(620)	-	-	(244)	-	-	(864)
12	Depreciation and Amortization	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Regulatory Asset Amortization	-	-	-	-	-	-	-	-
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16	Other Expense Adjs	-	-	-	-	-	-	-	-
17	Total Operating Expense	-	-	-	-	-	-	-	-
18	Before Income Taxes	-	(620)	-	-	(244)	-	-	(864)
19	State Income Tax	-	59	-	-	23	-	-	82
20	Federal Income Tax	-	196	-	-	77	-	-	273
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	-	(365)	-	-	(144)	-	-	(509)
23	NET OPERATING INCOME	\$ -	\$ 365	\$ -	\$ -	\$ 144	\$ -	\$ -	\$ 509

Commonwealth Edison Company
Rate Base
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line No.	Description	Pro Forma Jurisdictional Rate Base (ComEd B-1 RY)	Staff Adjustments (Sch.6.04 RY)	Staff Proposed RY RB (Col. b+c)
	(a)	(b)	(c)	(d)
1	Distribution Plant	\$ 13,600,792	\$ -	\$ 13,600,792
2	G & I Plant	1,373,773	-	1,373,773
3	Accumulated Depreciation on Distribution Plant	(5,309,228)	-	(5,309,228)
4	Accumulated Depreciation on G & I Plant	<u>(653,894)</u>	<u>-</u>	<u>(653,894)</u>
5	Net Plant	9,011,443	-	9,011,443
6	Additions to Rate Base			
7	Materials and Supplies	27,493	-	27,493
8	Construction Work in Progress	8,490	-	8,490
9	Regulatory Assets	14,515	-	14,515
10	Deferred Debits	24,463	-	24,463
11	Cash Working Capital	(21,274)	37	(21,237)
12	Other Deferred Charges	54,561	-	54,561
13	Deductions From Rate Base			
14	Accumulated Deferred Income Taxes	(2,469,748)	-	(2,469,748)
15		-	-	-
16		-	-	-
17		-	-	-
18	Accumulated Misc. Operating Provisions	(337,270)	-	(337,270)
19	Asset Retirement Obligation	(26,896)	-	(26,896)
20	Other Deferred Credits	(74,311)	-	(74,311)
21	Customer Advances	(52,413)	-	(52,413)
22	Customer Deposits	(133,403)	-	(133,403)
23		<u>-</u>	<u>-</u>	<u>-</u>
24	Rate Base at End of Year	\$ 6,025,650	\$ 37	\$ 6,025,687
25	Rate Base at Beginning of Year	<u>\$ 6,133,867</u>	<u>-</u>	<u>\$ 6,133,867</u>
26	Average Rate Base ((Line 24 + Line 25)/2)	<u>\$ 6,079,759</u>	<u>\$ 19</u>	<u>\$ 6,079,777</u>

Commonwealth Edison Company
Revenue Effect of Staff's Adjustments
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line No.	Description (a)	ComEd's Proposal (b)	Staff's Adjustments (c)	Staff's Direct (d)
1	Summary			
2	Current Revenues	\$ 2,061,078		\$ 2,061,078
3	Proposed Increase	<u>(2,547)</u>	<u>(864) #</u>	<u>(3,411)</u>
4	Proposed Revenue Requirement	<u>\$ 2,058,531</u>	<u>\$ (864)</u>	<u>\$ 2,057,667</u>
5	Percentage Increase	-0.12%	-0.05%	-0.17%
6	Effect of Each Staff Adjustment			
7	Merger Costs Adjustment		\$ -	
8	Rate of Return		(1)	
9	Lobbying Costs Adjustment		-	
10	Charitable Contributions Adjustment		(621)	
11	Rate Case Expense Adjustment		(245)	
12	Gross Revenue Conversion Factor		-	
13	Cash Working Capital		2	
14	Tax Effect of Interest (Interest Synch.)		-	
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30			-	
31			-	
32				
33				
34				
35				
36				
37	Rounding		<u>2</u>	
38	Effect of Staff's Adjustments		<u>\$ (863) #</u>	
39	Reconciliation to Schedule 6.01 RY			
40	Column (c), line 5.		-	
41	Column (f), line 5.		-	
42	Column (h), line 5.		<u>(864)</u>	
43	Total Effect of Staff's Adjustments		<u>\$ (864) #</u>	

Commonwealth Edison Company
Interest Synchronization Adjustment
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 6,079,777 ⁽¹⁾
2	Weighted Cost of Debt	<u>3.41%</u> ⁽²⁾
3	Synchronized Interest Per Staff (Line 1 x Line 2)	207,320
4	Company Interest Expense	<u>207,320</u> ⁽³⁾
5	Increase (Decrease) in Interest Expense	<u><u>-</u></u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 9.500%	<u><u>\$ -</u></u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u><u>\$ -</u></u>

(1) Source: Schedule 6.03 RY, column (d), line 26

(2) Source: ICC Staff Exhibit 9.0

(3) Source: Company Schedule C-5.4 RY, page 2, line 3

Commonwealth Edison Company
Gross Revenue Conversion Factor
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	1.000000
2	Uncollectibles per Staff (1)	0.0000%	<u>0.000000</u>	
3	State Taxable Income		1.000000	
4	State Income Tax	9.5000%	<u>0.095000</u>	<u>0.095000</u>
5	Federal Taxable Income		0.905000	0.905000
6	Federal Income Tax	35.0000%	<u>0.316800</u>	<u>0.316750</u>
7	Operating Income		<u>0.588200</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff (Line 1 / Line 7)		<u>1.700100</u>	<u>1.699958</u>

(1) Per the Order in Docket No. 11-0721, all delivery service uncollectible costs shall be recovered through Rider UF.

Commonwealth Edison Company
 Cash Working Capital Adjustment
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

Line	Description (a)	Amount (b)	Lag (Lead) (c)	CWC Factor (d) (c/365)	CWC Requirement (e) (b*d)	Column b Source (f)
1	Revenues	\$ 807,012	51.25	0.14041	\$ 113,313	Schedule 6.10 RY, Page 2, Column b, Line 9
	Collections of Pass-through Taxes:					
2	Energy Assistance/Renewable Energy	45,480	0	0.00000	-	Company Schedule C-18, Page 1, Column B, Lines 3 + 4
3	Gross Receipts/Municipal Utility Tax	243,978	0	0.00000	-	Company Schedule C-18, Page 1, Column B, Line 20
4	Illinois Excise Tax	258,592	36.04	0.09874	25,533	Company Schedule C-18, Page 1, Column B, Line 21
5	City of Chicago Infrastructure Maintenance Fee	89,783	36.04	0.09874	8,865	Company Schedule C-18, Page 1, Column B, Line 2
6	Total Receipts	<u>\$ 1,444,845</u>			<u>147,711</u>	Lines 1 through 5
7	Base Payroll and Withholdings	271,615	(15.05)	(0.04123)	(11,199)	Schedule 6.10 RY, Page 2, Column b, Line 31
8	Incentive Pay Expense	27,229	(228.50)	(0.62603)	(17,046)	ComEd Ex. 13.04 (Public), WPB-8 RY, Column B, Line 36
9	Employee Benefits - Amort. Of Sever.	111,919	0.00	0.00000	-	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 11
10	Employee Benefits - Other	35,258	(4.95)	(0.01356)	(478)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 12
11	Inter-Company billings - Less Pass-throughs	113,937	(45.55)	(0.12479)	(14,219)	Schedule 6.10 RY, Page 2, Column b, Line 14
12	Inter-Company billings - Pass-throughs	38,098	(45.55)	(0.12479)	(4,754)	Schedule 6.10 RY, Page 2, Column b, Line 15
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14	Other Operations and Maintenance Expenses	251,928	(66.82)	(0.18307)	(46,120)	Schedule 6.10 RY, Page 2, Column b, Line 24
15	Property/Real Estate Tax	13,290	(339.12)	(0.92910)	(12,348)	Company Schedule C-18, Page 1, Column C, Line 5
16	FICA Tax	20,782	(15.05)	(0.04123)	(857)	Company Schedule C-18, Page 2, Column D, Line 9
17	Federal Unemployment Tax	177	(75.63)	(0.20721)	(37)	Company Schedule C-18, Page 2, Column D, Line 8
18	State Unemployment Tax	597	(75.63)	(0.20721)	(124)	Company Schedule C-18, Page 2, Column D, Line 10
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20	State Franchise Tax	1,560	(190.67)	(0.52238)	(815)	Company Schedule C-18, Page 1, Column C, Line 11
21	401K Match	2,009	(241.50)	(0.66164)	(1,329)	ComEd Ex. 25.1 Line 13
22	State Public Utility Fund Tax	3,783	(37.67)	(0.10321)	(390)	Company Schedule C-18, Page 1, Column C, Line 7
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24	Chicago Sales and Use Tax	11	(37.46)	(0.10263)	(1)	Company Schedule C-18, Page 1, Column C, Line 10
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27	Federal Income Tax	(324,676)	(37.88)	(0.10378)	33,695	Schedule 6.01 RY, Column i, Line 20
	Payments of Pass-through Taxes					
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29	Gross Receipts/Municipal Utility Tax	243,978	(40.11)	(0.10989)	(26,811)	Company Schedule C-18, Page 1, Column B, Line 20
30	Illinois Excise Tax	258,592	(4.12)	(0.01129)	(2,919)	Company Schedule C-18, Page 1, Column B, Line 21
31	City of Chicago Infrastructure Maintenance Fee	89,783	(33.05)	(0.09055)	(8,130)	Company Schedule C-18, Page 1, Column B, Line 2
32	Total Outlays	<u>\$ 1,444,845</u>			<u>\$ (168,949)</u>	Sum of Lines 7 through 31
33						
34	Cash Working Capital per Staff				\$ (21,237)	Line 6 plus line 32
35	Cash Working Capital per Company				(21,274)	ComEd Ex. 13.3, Schedule B-8 RY, Line 38
39	Difference -- Adjustment per Staff				<u>\$ 37</u>	Line 34 minus Line 35

Commonwealth Edison Company
Cash Working Capital Adjustment
 For the Reconciliation Year Ending December 31, 2011
 (In Thousands)

<u>Line</u>	<u>Description</u> (a)	<u>Amount</u> (b)	<u>Source</u> (c)
1	Total Operating Revenues	\$ 2,057,667	Schedule 6.01 RY , Column i, Line 5
2	-- not used --	-	
3	Uncollectible Accounts	-	Schedule 6.01 RY , Column i, Line 6
4	Depreciation & Amortization	(413,315)	Schedule 6.01 RY , Column i, Line 12
5	City of Chicago Dark Fiber Tax	(84)	Company Schedule C-18, Page 2, Column D, Line 18
6	Return on Equity	(253,527)	Line 12 below
7	Less Deferred Taxes and ITC	(575,073)	Schedule 6.01 RY , Column i, Line 21
8	Regulatory Debits	(8,656)	Line 21 below
9	Total Revenues for CWC calculation	<u>\$ 807,012</u>	Sum of Lines 1 through 8
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11	Weighted Cost of Capital	4.17%	Ex. 9.0, p. 5
12	Return on Equity	<u>\$ 253,527</u>	Line 10 times Line 11
13	Operating Expense Before Income Taxes	\$ 1,453,351	Schedule 6.01 RY , Column i, Line 18
14	Intercompany billings - Less Pass-throughs	(113,937)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 14
15	Intercompany billings - Pass-throughs	(38,098)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 15
16	Employee Benefits Expense	(149,186)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Lines 11 & 12
17	Payroll Expense	(271,615)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Lines 8
18	Uncollectible Accounts	-	Schedule 6.01 RY , Column i, Line 6
19	Depreciation & Amortization	(413,315)	Schedule 6.01 RY , Column i, Line 12
20	Property Leases	(32,265)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 16
21	Regulatory Debits	(8,656)	Schedule 6.01 RY , Column i, Line 14
22	Incentive Pay Expense	(27,229)	ComEd Ex. 13.03, Schedule B-8 RY, Column B, Line 10
23	Taxes Other Than Income	(147,122)	Schedule 6.01 RY , Column i, Line 13
24	Other Operations & Maintenance for CWC Calculation	<u>\$ 251,928</u>	Sum of Lines 13 through 23
25	Direct O & M Payroll per Company	\$ 329,288	Company Schedule C-11.1, Column B, Line 8
26	less: Power Production payroll	(1,565)	Company Schedule C-11.1, Column B, Line 2
27	less: Transmission payroll	(28,762)	Company Schedule C-11.1, Column B, Line 3
28	less: Perquisites and Awards	(117)	ComEd Ex. 13.01, App 7, Line 60
29	less: Incentive Pay Expense	(27,229)	ComEd Ex. 13.04 (Public), WPB-8 RY, Column B, Line 36
30	-- not used --	-	
31	Direct Payroll per Staff	<u>\$ 271,615</u>	Sum of Lines 1 through 6

Summary of Staff Rebuttal Testimony Proposed Adjustments to ComEd Ex. 13.01

Staff Expense Adjustments (See ICC Dkt. 12-0321, Staff Ex. 6.0, Sch 6.02)

<u>Adjustment</u>	<u>Distribution</u>	<u>Customer Accts</u>	<u>Customer Service and Informational</u>	<u>A&G</u>	<u>Total</u>
Charitable Contributions				(620)	(620)
Lobbying Costs				-	-
Merger Costs	-	-	-	-	-
Rate Case Expenses				(244)	(244)
Sub Total	-	-	-	(864)	(864)
DST Allocation Percentage (W&S Alloc for A&G)	100.00%	100.00%	100.00%	89.71%	
Adjustment made to App 7, Line 13 to reflect ICC Staff Disallowances for Expense (Sub Total / Alloc %)	-	-	-	(963)	(963)

Staff Cash Working Capital Adjustments (See ICC Docket No. 12-0321, Staff Ex. 6.01, Sch 6.10 RY, page 1)

Adjustments Made to App 3

	<u>ComEd *</u>	<u>Staff Adjusted</u>
Line 1, Col C - Receipts	807,877	807,013
Line 16, Col C - Other O&M Expense	252,792	251,928

* Per corrected App 3 provided in response to Staff DR BCJ 4.05

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

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

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

	Internal Link
	Identifies link to another cell
	Calculation
	Input

Commonwealth Edison Company			Sch FR A-1
Net Revenue Requirement Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
DS Operating Expenses			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 412,317
2	Customer Accts Expense	Sch FR C-1 Ln 12	172,170
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	10,923
4	A&G Expense	Sch FR C-1 Ln 14	342,895
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	413,315
6	Projected Depreciation and Amort Expense	Sch FR C-1 Ln 16	20,661
7	Taxes Other Than Income	Sch FR C-1 Ln 17	147,122
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	8,656
9	Pension Funding Cost	Sch FR C-1 Ln 19	0
10	Other Expense Adjs	Sch FR C-1 Ln 20	(54,046)
11	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 10)	1,474,013
DS Rate Base			
12	DS Rate Base	Sch FR B-1 Ln 36	\$ 6,367,039
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 21	7.54%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 480,075
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(89,398)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 390,677
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 273,458
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(33,988)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 630,147
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,104,160
22	Total Other Revenues	App 10 Col F Ln 59	145,638
23	Revenue Requirement	(Ln 21) - (Ln 22)	\$ 1,958,522
24	Reconciliation with Interest	Sch FR A-4 Ln 31	(102,997)
ROE Collar			
25	DS ROE (%)	Sch FR A-3 Ln 26	8.90%
26	Allowed ROE (%)	Sch FR D-1 Col D Ln 11	9.81%
27	Maximum Allowed ROE (%)	(Ln 26) + (0.5%)	10.31%
28	Minimum Allowed ROE (%)	(Ln 26) - (0.5%)	9.31%
29	Percent Above Maximum Allowed ROE (%)	IF(Ln 25) > (Ln 27) THEN (Ln 25) - (Ln 27) ELSE (0.0%)	0.00%
30	Amt Above Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 29) * (-1.0)	\$0
31	Percent Below Minimum Allowed ROE (%)	IF(Ln 25) < (Ln 28) THEN (Ln 28) - (Ln 25) ELSE (0.0%)	0.41%
32	Amt Below Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 31)	\$10,606
33	ROE Collar Adj After Tax	(Ln 30) + (Ln 32)	\$10,606
34	ROE Collar Tax Gross-Up	(Ln 33) * ((1.0) - (Sch FR C-4 Ln 4))	\$7,424
35	ROE Collar Adj	(Ln 33) + Ln 34)	\$18,030
36	Net Revenue Requirement	(Ln 23) + (Ln 24) + (Ln 35)	\$ 1,873,555
37	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 36	1,915,440
38	Change in Net Revenue Requirement From Prior Yr	(Ln 36) - (Ln 37)	\$ (41,885)

Commonwealth Edison Company			Sch FR A-1 - REC	
Revenue Requirement Reconciliation Computation		2011	Actual Data	
Ln	Description	Source	Amt (\$ in 000s) (1')	
	DS Operating Expenses			N/A
1	Distribution Expense	Sch FR C-1 Ln 11	\$	412,317
2	Customer Accts Expense	Sch FR C-1 Ln 12		172,170
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13		10,923
4	A&G Expense	Sch FR C-1 Ln 14		342,895
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15		413,315
6	Projected Depreciation and Amort Expense	NA		N/A
7	Taxes Other Than Income	Sch FR C-1 Ln 17		147,122
8	Regulatory Asset Amort	Sch FR C-1 Ln 18		8,656
9	Pension Funding Cost	Sch FR C-1 Ln 19		0
10	Other Expense Adjs	Sch FR C-1 Ln 20		(54,046)
11	Total DS Operating Expenses	Sum of (Ln 1) thru (Ln 10)		1,453,352
12	DS Rate Base Before Projected Plant Adjs	Sch FR B-1 Ln 28		6,025,686
13	DS Rate Base Before Projected Plant Adjs Prior Yr	Prior Yr Sch FR B-1 Ln 28		\$6,133,867
14	Avg DS Rate Base - Reconciliation	((Ln 12) + (Ln 13)) / 2	\$	6,079,777
15	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 21		7.58%
16	Authorized Return	(Ln 14) * (Ln 15)	\$	460,847
17	Interest Synchronization Deduction	(Sch FR C-4 Ln 18) * (-1.0)		(85,364)
18	After Tax Return on DS Rate Base	(Ln 16) + (Ln 17)	\$	375,483
19	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5		69.996%
20	Incremental Tax Gross Up	(Ln 18) * (Ln 19)	\$	262,823
21	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14		(33,988)
22	Authorized Return Grossed Up for Taxes	(Ln 18) + (Ln 20) + (Ln 21)	\$	604,318
23	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 22)		2,057,670
24	Total Other Revenues	App 10 Col F Ln 59		145,638
25	Actual Revenue Requirement	(Ln 23) - (Ln 24)	\$	1,912,032
				To Sch FR A-4 Ln 1
	Note:			
(1')	Amts are blank for initial filing.			

Commonwealth Edison Company		Sch FR A-2	
Allocators Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
Wages & Salaries Allocator Calculation			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	\$157,500
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	102,875
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	4,051
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	\$264,426
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	\$329,288
6	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	34,535
7	Total Wages Expense Excluding A&G Wages	(Ln 5) - (Ln 6)	\$294,753
8	Wages & Salaries Allocator (%)	(Ln 4) / (Ln 7)	89.71%
Net Plant Allocator Calculation			
9	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	\$18,785,418
10	Transmission ARC	FERC Fm 1 Pg 207 Col G Ln 57	1,313
11	Distribution ARC	FERC Fm 1 Pg 207 Col G Ln 74	7,532
12	General ARC	FERC Fm 1 Pg 207 Col G Ln 98	822
13	Total Electric Plant in Service Excluding ARC	(Ln 9) - (Ln 10) - (Ln 11) - (Ln 12)	\$18,775,751
14	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	\$6,813,387
15	Total Accumulated Amort	FERC Fm 1 Pg 200 Col C Ln 21	339,108
16	Asset Retirement Obligation	App 1 Ln 52	8,575
17	Total Accumulated Depreciation and Amort Excluding Asset Retirement Obligation	(Ln 14) + (Ln 15) - (Ln 16)	\$7,143,920
18	Net Plant	(Ln 13) - (Ln 17)	\$11,631,831
19	Distribution Net Plant	Sch FR B-1 Ln 13	\$9,011,443
20	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 9)	(14,156)
21	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((App 1 Ln 16) + (App 1 Ln 22)) * (Ln 8)	(12,219)
22	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 19) - (Ln 20) - (Ln 21)	\$9,037,818
23	Net Plant Allocator (%)	(Ln 22) / (Ln 18)	77.70%
Revenue Allocator Calculation			
24	Delivery Service Revenues	WP 15	\$1,920,750
25	Revenues From Ultimate Consumers	FERC Fm 1 Pg 300 Col B Ln 10	\$5,461,662
26	Revenue Allocator (%)	(Ln 24) / (Ln 25)	35.17%
27	Communications Equip Directly Assigned to Distribution (%)	WP 16	50.71%
Easement Allocator Calculation			
28	Distribution Easements in Plant	WP 17	\$15,000
29	Total Easements in Plant	WP 17	\$72,344
30	Easement Allocator (%)	(Ln 28) / (Ln 29)	20.73%
Gross Plant Allocator Calculation			
31	Distribution Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 75 - FERC Fm 1 Pg 207 Col G Ln 74	\$13,616,337
32	Transmission Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 58 - FERC Fm 1 Pg 207 Col G Ln 58	\$3,295,885
33	Total Distribution and Transmission Plant Excluding ARC	(Ln 31) + (Ln 32)	16,912,222
34	Gross Plant Allocator (%)	(Ln 31) / (Ln 33)	80.51%

Commonwealth Edison Company			Sch FR A-3
Return on Equity (ROE) for Collar Computation			2011 Actual Data
			2012 Projected Additions
Ln	Description	Source	Amt (\$ in 000s) (1')
1	DS Rate Base	Sch FR A-1 - REC Ln 14	\$6,079,777
	Capital Structure		
2	Common Equity %	Sch FR D-1 Col C Ln 5	42.55%
3	Short-Term Debt %	Sch FR D-1 Col C Ln 7	0.18%
4	Long-Term Debt %	Sch FR D-1 Col C Ln 6	57.27%
5	DS Equity Balance	(Ln 1) * (Ln 2)	\$2,586,945
6	DS Short-Term Debt Balance	(Ln 1) * (Ln 3)	\$10,944
7	DS Long-Term Debt Balance	(Ln 1) * (Ln 4)	\$3,481,888
8	Cost of Short-Term Debt (%)	Sch FR D-1 Col C Ln 13	0.71%
9	Cost of Long-Term Debt (%)	Sch FR D-1 Col C Ln 12	5.78%
10	DS Operating Revenue	FERC Fm 1 Pg 300	\$2,045,886
11	LIHEAP Revenue	FERC Fm 1 Pg 300	\$45,454
12	DS Collar Revenue	FERC Fm 1 Pg 300	\$18,030
13	Reversal of Prior Yr Reserve (2')	FERC Fm 1 Pg 300	\$109,780
14	Other Revenue	Sch FR A-1 - REC Ln 24	\$145,638
15	DS Applicable Operating Revenue	(Ln 10) - (Ln 11) - (Ln 12) - (Ln 13) + (Ln 14)	\$2,018,260
16	Total DS Operating Expenses	Sch FR A-1 - REC Ln 11	\$1,453,352
17	DS Operating Income Before Interest and Taxes	(Ln 15) - (Ln 16)	\$564,908
18	DS Short-Term Interest Expense	(Ln 6) * (Ln 8)	\$78
19	DS Long-Term Interest Expense	(Ln 7) * (Ln 9)	\$201,253
20	Credit Facilities Expense	(Ln 1) * (Sch FR D-1 Col C Ln 20)	\$6,080
21	DS Operating Income before Taxes	(Ln 17) - (Ln 18) - (Ln 19) - (Ln 20)	\$357,497
22	Income Tax Rate (%)	Sch FR C-4 Ln 4	41.175%
23	DS Income Taxes	(Ln 21) * (Ln 22)	\$147,199
24	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 12	(\$19,993)
25	DS Net Income	(Ln 21) - (Ln 23) - (Ln 24)	\$230,291
26	DS ROE (%)	(Ln 25) / (Ln 5)	8.90%
	Note:		
(1')	Amounts are blank for initial filing.		
(2')	Includes any changes in accrued revenues associated with the prior year formula rate true-up so that those accrued revenues do not artificially impact the collar calculation. Additionally any reversal for the Illinois Appellate Court order related to Docket 07-0566 would also be removed.		

Commonwealth Edison Company						Sch FR A-4	
Reconciliation Computation						2011	Actual Data
						2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Amt				
			(\$ in 000s)				
1	Actual Revenue Requirement	Sch FR A-1 - REC Ln 25	\$ 1,912,032				
2	Revenue Requirement in effect during Reconciliation Year	(1')	\$ 2,008,159				
3	Variance - Reconciliation Before Interest	(Ln 1) - (Ln 2)	\$ (96,127)				
4	Annual Interest Rate	ICC Order Dkt 11-0721	3.42%				
	Mon		Variance	Interest Rate	Mons	Interest	Surcharge (Refund) Owed
			(Ln 3) / 12	(Ln 4) / 12		(C) * (D) * (E)	(C) + (F)
	Yr X		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
5	Jan		(8,011)	0.2850%	11.5	(263)	(8,273)
6	Feb		(8,011)	0.2850%	10.5	(240)	(8,250)
7	Mar		(8,011)	0.2850%	9.5	(217)	(8,227)
8	Apr		(8,011)	0.2850%	8.5	(194)	(8,205)
9	May		(8,011)	0.2850%	7.5	(171)	(8,182)
10	Jun		(8,011)	0.2850%	6.5	(148)	(8,159)
11	Jul		(8,011)	0.2850%	5.5	(126)	(8,136)
12	Aug		(8,011)	0.2850%	4.5	(103)	(8,113)
13	Sep		(8,011)	0.2850%	3.5	(80)	(8,090)
14	Oct		(8,011)	0.2850%	2.5	(57)	(8,068)
15	Nov		(8,011)	0.2850%	1.5	(34)	(8,045)
16	Dec		(8,011)	0.2850%	0.5	(11)	(8,022)
17	Total	Sum of (Ln 5) thru (Ln 16)	(96,127)				(97,771)
			Balance				Balance
							(C) + (F)
	Yr X+1		(\$ in 000s)				(\$ in 000s)
18	Jan - Dec	Col G Ln 17	(97,771)	0	12	(3,344)	(101,115)
Ln	Description	Source	Balance	Interest Rate		Amort	Balance
	Mon			(Ln 4) / 12		(-1.0) * (PMT((F),12,(Ln 18)))	(C) + (C) * (D) - (F)
	Yr X+2		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
19	Jan	Col G Ln 18	(101,115)	0.2850%		(8,583)	(92,820)
20	Feb	Col G Ln 19	(92,820)	0.2850%		(8,583)	(84,501)
21	Mar	Col G Ln 20	(84,501)	0.2850%		(8,583)	(76,159)
22	Apr	Col G Ln 21	(76,159)	0.2850%		(8,583)	(67,793)
23	May	Col G Ln 22	(67,793)	0.2850%		(8,583)	(59,403)
24	Jun	Col G Ln 23	(59,403)	0.2850%		(8,583)	(50,989)
25	Jul	Col G Ln 24	(50,989)	0.2850%		(8,583)	(42,551)
26	Aug	Col G Ln 25	(42,551)	0.2850%		(8,583)	(34,089)
27	Sep	Col G Ln 26	(34,089)	0.2850%		(8,583)	(25,603)
28	Oct	Col G Ln 27	(25,603)	0.2850%		(8,583)	(17,093)
29	Nov	Col G Ln 28	(17,093)	0.2850%		(8,583)	(8,559)
30	Dec	Col G Ln 29	(8,559)	0.2850%		(8,583)	0
31	Reconciliation with Interest	Sum of (Ln 19) thru (Ln 30)				\$ (102,997)	To Sch FR A-1 Ln 24
	Note:						
	(1')	Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliations for calendar years 2011 and 2012 will use weighted average of revenue requirements in effect during those years; reconciliations for subsequent years will reflect amount shown on Sch FR A-1 Ln 36 of the calculation used to determine revenue requirement in effect during reconciliation year. See WP 22 for weighting calculations, if necessary.					

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
Plant in Service			
1	Distribution Plant	FERC Fm 1 Pg 207 C	\$13,623,869
2	Distribution Plant ARC	FERC Fm 1 Pg 207 C	7,532
3	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 5	(15,546)
4	Distribution Plant Excluding ARC and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 1) - (Ln 2) + (Ln 3)	\$13,600,791
5	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 20	\$1,373,774
6	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 5)	\$14,974,565
Accumulated Depreciation			
7	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 C	\$5,317,528
8	ARC - Distribution	App 1 Ln 50	6,909
9	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 10	1,390
10	Distribution Plant Accumulated Depreciation	(Ln 8) + (Ln 9) - (Ln 7)	(\$5,309,229)
11	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 42	(\$653,893)
12	Total Accumulated Depreciation	(Ln 10) + (Ln 11)	(\$5,963,122)
13	Total Distribution Net Property Plant and Equipment	(Ln 6) + (Ln 12)	\$9,011,443

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
Additional DS Jurisdictional Rate Base Items			
14	CWIP	WP 18	\$8,490
15	Property Held for Future Use	App 6 Col F Ln 1	0
16	CWC	App 3 Ln 40	(21,238)
17	ADIT	App 4 Col D Ln 11	(2,469,748)
18	Materials and Supplies Inventories	App 1 Ln 55	27,493
19	Regulatory Assets	App 5 Col F Ln 4	14,515
20	Deferred Debits	App 5 Col F Ln 9	24,463
21	Operating Reserves	App 5 Col F Ln 24	(337,270)
22	Asset Retirement Obligation	App 5 Col F Ln 25	(26,896)
23	Deferred Credits	App 5 Col F Ln 30	(74,311)
24	Other Deferred Charges	App 5 Col F Ln 33	54,561
25	Customer Deposits	App 2 Ln 1	(133,403)
26	Customer Advances	App 1 Col F Ln 30	(52,413)
27	Total Additional Rate Base Items	Sum of (Ln 14) thru (Ln 26)	(\$2,985,757)
28	DS Rate Base Before Projected Plant Adjs	(Ln 13) + (Ln 27)	\$6,025,686
			To Sch FR A-1 - REC Ln 12
Projected Plant Additions and Accumulated Reserve Adjs			
29	Distribution Projected Plant Additions	App 1 Ln 31	\$752,385
30	Accumulated Depreciation - Distribution	App 1 Col E Ln 40	(286,259)
31	G&I Projected Plant Additions	App 1 Ln 38	152,408
32	Accumulated Depreciation - G&I	App 1 Col E Ln 47	(91,089)
33	ADIT on Projected Plant Additions	App 1 Col E Ln 39	(177,602)
34	CWIP	(Ln 14) * (-1.0)	(\$8,490)
35	Total Adjs - Projected Plant Additions and Accumulated Reserve	Sum of (Ln 29) thru (Ln 34)	\$341,353
36	DS Rate Base	(Ln 28) + (Ln 35)	\$6,367,039
			To Sch FR A-1 Ln 12
			To Sch FR C-4 Ln 6

Commonwealth Edison Company					Sch FR B-2	
DS Jurisdictional General and Intangible Plant Computation					2011	Actual Data
					2012	Projected Additions
Ln	Description	Source	(C)	(D)	(E)	(F)
						Amt
						(\$ in 000s)
			Total Amt	Allocator	Allocation Percentage	DS Jurisdictional Amt
			(\$ in 000s)		%	(C) x (E)
						(\$ in 000s)
G&I Plant in Service						
1	Acct 389 Land	FERC Fm 1 Pg 207 Col G Ln 86; WP 25	\$8,632	Property Usage	82.50%	\$7,121
2	Acct 390 Structures & Improvements	FERC Fm 1 Pg 207 Col G Ln 87; WP 25; (1')	257,501	Property Usage	82.50%	212,438
3	Acct 391 Office Furniture & Equipment	FERC Fm 1 Pg 207 Col G Ln 88; Sch FR A-2 Ln 8	87,891	Wages & Salaries	89.71%	78,847
4	Acct 392 Transportation Equipment	FERC Fm 1 Pg 207 Col G Ln 89; WP 25	220,380	Transportation	91.70%	202,089
5	Acct 393 Stores Equipment	FERC Fm 1 Pg 207 Col G Ln 90; Sch FR A-2 Ln 8	4,169	Wages & Salaries	89.71%	3,740
6	Acct 394 Tools, Shop	FERC Fm 1 Pg 207 Col G Ln 91; Sch FR A-2 Ln 34	142,828	Gross Plant	80.51%	114,991
7	Acct 395 Lab Equipment	FERC Fm 1 Pg 207 Col G Ln 92; Sch FR A-2 Ln 34	7,710	Gross Plant	80.51%	6,207
8	Acct 396 Power Operated Equipment	FERC Fm 1 Pg 207 Col G Ln 93; Sch FR A-2 Ln 34	6,890	Gross Plant	80.51%	5,547
9	Acct 397 Communications Equipment	FERC Fm 1 Pg 207 Col G Ln 94; WP 25; Sch FR A-2 Ln 27	658,919	Equipment	50.71%	334,138
10	Acct 398 Miscellaneous Equipment	FERC Fm 1 Pg 207 Col G Ln 95; Sch FR A-2 Ln 8	1,769	Wages & Salaries	89.71%	1,587
11	Acct 399 Other Tangible Equipment	FERC Fm 1 Pg 207 Col G Ln 97; Sch FR A-2 Ln 8	-	Wages & Salaries	89.71%	-
12	Acct 399.1 Asset Retirement	FERC Fm 1 Pg 207 Col G Ln 98	822	Non DS	0.00%	-
13	Removal and Salvage Work In Progress	Sch FR A-2 Ln 34	-	Gross Plant	80.51%	-
14	Amortizable General Plant	WP 25; (1')	29,810	Square Footage		25,324
15	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	105,686	Gross Plant	80.51%	85,088
16	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	160,365	Wages & Salaries	89.71%	143,863
17	Intangible Plant -CIMS	WP 25	170,980	DS	100.00%	170,980
18	Total G&I Plant Before Adjs	Sum of (Ln 1) thru (Ln 17); (2')	\$1,864,350			\$1,391,960
19	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16; Sch FR A-2 Ln 8	(20,272)	Wages & Salaries	89.71%	(18,186)
20	DS Jurisdictional G&I Plant	(Ln 18) + (Ln 19)				\$1,373,774
			(\$ in 000s)			
G&I Accumulated Reserve						
21	Acct 389 Land in Fee	WP 25	\$0	Property Usage	82.50%	\$0
22	Acct 390 Structures & Improvements	WP 25	(25,264)	Property Usage	82.50%	(20,843)
23	Acct 391 Office Furniture & Equipment	WP 25; Sch FR A-2 Ln 8	(46,138)	Wages & Salaries	89.71%	(41,391)
24	Acct 392 Transportation Equipment	WP 25	(95,724)	Transportation	91.70%	(87,779)
25	Acct 393 Stores Equipment	WP 25; Sch FR A-2 Ln 8	(2,406)	Wages & Salaries	89.71%	(2,158)
26	Acct 394 Tools, Shop	WP 25; Sch FR A-2 Ln 34	(60,572)	Gross Plant	80.51%	(48,767)
27	Acct 395 Lab Equipment	WP 25; Sch FR A-2 Ln 34	(5,880)	Gross Plant	80.51%	(4,734)
28	Acct 396 Power Operated Equipment	WP 25; Sch FR A-2 Ln 34	(1,847)	Gross Plant	80.51%	(1,487)
29	Acct 397 Communications Equipment	WP 25; Sch FR A-2 Ln 27	(292,089)	Equipment	50.71%	(148,118)
30	Acct 398 Miscellaneous Equipment	WP 25; Sch FR A-2 Ln 8	(489)	Wages & Salaries	89.71%	(439)
31	Acct 399 Other Tangible Equipment	WP 25; Sch FR A-2 Ln 8	-	Wages & Salaries	89.71%	-
32	Acct 399.1 Asset Retirement	WP 25	(530)	Non DS	0.00%	-
33	Removal and Salvage Work In Progress	WP 25; Sch FR A-2 Ln 34	3,777	Gross Plant	80.51%	3,041
34	Amortizable General Plant	WP 25; (1')	(21,941)	Square Footage		(18,742)
35	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	(90,132)	Gross Plant	80.51%	(72,565)
36	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	(106,714)	Wages & Salaries	89.71%	(95,733)
37	Intangible Plant -CIMS	WP 25	(120,143)	DS	100.00%	(120,143)
38	Easements - Transmission	WP 25	(177)	Non DS	0.00%	-
39	Easements - Distribution	WP 25	(2)	DS	100.00%	(2)
40	Total G&I Accumulated Reserve Before Adjs	Sum of (Ln 21) thru (Ln 39); (3')	(\$866,270)			(\$659,860)
41	G&I Accumulated Reserve Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22; Sch FR A-2 Ln 8	6,651	Wages & Salaries	89.71%	5,967
42	DS Jurisdictional G&I Accumulated Reserve	(Ln 40) + (Ln 41)				(\$653,893)
						To Sch FR B-1 Ln 11
43	General Plant	Sum of (Ln 1) thru (Ln 13)	\$1,397,509			\$966,705
44	ARO and Communication Equipment	((Ln 9) + (Line 12)) * (-1.0)	(659,741)			(334,138)
45	Total General Plant Excluding ARO and Communication Equipment	(Ln 43 + (Ln 44))	\$737,768			\$632,567
46	Percentage to Apply to Depreciable Plant Depreciation	(Col F Ln 45) / (Col C Ln 45)	85.70%	To Sch FR C-2 Col D Ln 5		
47	Total Intangible Plant Excluding ARO and Communication Equipment	Sum of (Ln 14) thru (Ln 17)	466,841			425,255
48	Percentage to Apply to Amortized Plant Depreciation	(Col F Ln 47) / (Col C Ln 47)	91.10%	To Sch FR C-2 Col F Ln 5		
(1) The total for FERC Fm 1 Pg 206 Col G Ln 87 is the combination of Ln 1 and Ln 14. The DS Jurisdictional amt reflected in Col F is based on square footage and calculated in WP 25						
(2) The total in Col C agrees with the amount in FERC Fm 1 Pg 207 Col G Ln 99 + FERC Fm 1 Pg 207 Col G Ln 5						
(3) The total in Col C agrees with the amount in FERC Fm 1 Pg 219 Col C Ln 28 + FERC Fm 1 Pg 200 Col C Ln 21						

Commonwealth Edison Company							2011	2012	Projected Additions
Expenses Computation							2011	2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accts (\$ in 000s)	Customer Service and Informational (\$ in 000s)	A&G (\$ in 000s)			
DS Jurisdictional Expenses									
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$414,484	\$229,436	\$123,268	\$406,959			
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 22 Cols C, D, E, and F	(2,167)	(57,266)	(112,345)	(27,625)		(963)	
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$412,317	\$172,170	\$10,923	\$379,334			
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8				89.71%			
5	A&G Total Before Direct Assignment	(Ln 3) * (Ln 4)				\$340,301			
6	Directly Assigned Regulatory Commission Expense	App 7 Ln 23				2,594			
7	Total DS A&G Expense	(Ln 5) + (Ln 6)				\$342,895		(\$863)	
			Plant Related	Labor Related	100% DS Jurisdictional	Property Taxes		Total	
								Sum of (C) thru (F)	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		(\$ in 000s)	
Taxes Other Than Income									
8	Taxes Other Than Income	App 7 Ln 62 Cols C, D, E, and F	\$2,961	\$24,019	\$109,983	\$21,749			
9	Allocator (%)	Sch FR A-2 Ln 23; Sch FR A-2 Ln 8; Taxes Recovered Thru Other Tariffs Excluded From Expense, WP 7	77.70%	89.71%	100.00%	61.11%			
10	DS Jurisdictional Taxes Other Than Income	(Ln 8) * (Ln 9)	\$2,301	\$21,547	\$109,983	\$13,291		\$147,122	
Expense Summary									
11	Distribution Expense	Col C Ln 3	\$412,317	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1					
12	Customer Accts Expense	Col D Ln 3	172,170	To Sch FR A-1 Ln 2 and To Sch FR A-1- REC Ln 2					
13	Customer Service and Informational Expense	Col E Ln 3	10,923	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3					
14	A&G Expense	Col F Ln 7	342,895	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4					
15	Current Depreciation and Amort Expense	Sch FR C-2 Col G Ln 6	413,315	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5					
16	Projected Depreciation and Amort Expense	Sch FR C-2 Col G Ln 9	20,661	To Sch FR A-1 Ln 6					
17	Taxes Other Than Income	Col G Ln 10	147,122	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7					
18	Regulatory Asset Amort	App 7 Col D Ln 40	8,656	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8					
19	Pension Funding Cost	Sch FR C-3 Ln 7	0	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9					
20	Other Expense Adjs	App 7 Ln 26 + App 7 Ln 27	(\$54,046)	To Sch FR A-1 Ln 10 and To Sch FR A-1- REC Ln 10					
21	Total DS Operating Expenses	Sum of (Ln 11) thru (Ln 20)	\$1,474,013						

Commonwealth Edison Company							Sch FR C-2
Depreciation and Amortization Expense Computation							2011 Actual Data
							2012 Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
		Distribution	G&I Plant			Total DS Jurisdictional	
Ln	Description	Source	Depreciable Other	Depreciable Acct 397	Amortized		
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
DS Jurisdictional Depreciaton							
1	Depreciation Expense	FERC Fm 1 Pg 336 Col B Ln 8; (1')	\$ 326,378	\$ 27,569	\$ 37,815		
2	Amort Expense	(FERC Fm 1 Pg 336 Col D Ln 1) + (FERC Fm 1 Pg 336 Col D Ln 8) + (FERC Fm 1 Pg 336 Col D Ln 10)				52,075	
3	Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous ICC Orders	App 8 Ln 9 Cols C thru F	1,067	26	-	(4,825)	
4	Total Depreciation and Amort Expense After Adjs	(Ln 1) + (Ln 2) + (Ln 3)	\$ 327,445	\$ 27,595	\$ 37,815	\$ 47,250	
5	DS Jurisdictional (%)	Sch FR B-2 Ln 46; Sch FR A-2 Ln 27; Sch FR B-2 Ln 48	100.0%	85.70%	50.71%	91.10%	Sum of (C) thru (F)
6	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 4) * (Ln 5)	\$ 327,445	\$ 23,649	\$ 19,176	\$ 43,045	\$ 413,315
							To Sch FR C-1 Ln 15
7	Forecasted Change in Depreciation and Amort Expense	App 8 Col G (Ln 10) thru (Ln 13)	\$ 14,109	\$ 3,264	\$ 1,396	\$ 3,250	
8	DS Jurisdictional (%)	Sch FR A-2 Ln 8; Sch FR A-2 Ln 27	100.0%	89.71%	50.71%	89.71%	Sum of (C) thru (F)
9	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 7) * (Ln 8)	\$ 14,109	\$ 2,928	\$ 708	\$ 2,916	\$ 20,661
							To Sch FR C-1 Ln 16
10	Total DS Jurisdictional Forecasted Depreciation Expense	(Ln 6) + (Ln 9)					433,976
Summary of Depreciation Expense							
			Total				
			(\$ in 000s)				
11	Distribution	(Col C Ln 6) + (Col C Ln 9)	\$ 341,554	To App 1 Col C Ln 40			
12	G&I Plant - Excluding Communication Equipment	(Col D Ln 6) + (Col D Ln 9) + (Col F Ln 6) + (Col F Ln 9)	72,538	To App 1 Col C Ln 46			
13	Communication Equipment	(Col E Ln 6) + (Col E Ln 9)	19,884	To App 1 Col C Ln 43			
14	Total DS Jurisdictional Depreciation Expense	(Ln 11) + (Ln 12) + (Ln 13)	\$ 433,976				
Notes:							
(1') Total General Plant Depreciation Expense is disclosed on FERC Fm 1 Pg 336 Col B Ln 10. The amount related to Acct 397 is shown							
in the footnote for this line in the FERC Fm 1							

Commonwealth Edison Company			Sch FR C-3
Pension Funding Costs Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt
			(\$ in 000s)
1	Pension Asset	FERC Fm 1 Pg 233 (1')	\$ -
2	Associated ADIT	App 4 Ln 12	\$ (422,173)
3	Pension Funding Net of ADIT	=IF (Ln 1) + (Ln 2) < \$0 THEN \$0, ELSE (Ln 1) + (Ln 2)	-
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8	89.71%
5	DS Jurisdictional Pension Asset Net of ADIT	(Ln 3) * (Ln 4)	-
6	Cost of Long-Term Debt (%)	Sch FR D-1 Col C Ln 12	5.78%
7	Pension Funding Cost	(Ln 5) * (Ln 6)	-
			To Sch FR C-1 Ln 19
(1') Unless otherwise ordered by the Illinois Commerce Commission			

Commonwealth Edison Company				Sch FR C-4
Taxes Computation			2011	Actual Data
			2012	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)	
Income Tax Rate				
1	Federal Tax Rate (%)	WP 21	35.000%	
2	Illinois State Tax Rate (%)	WP 21	9.500%	
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	31.675%	
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	41.175%	To Sch A-3 Ln 22 and To App 9 Col D
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	69.996%	To Sch FR A-1 Ln 17 To Sch FR A-1 REC Ln 19
Interest Synchronization				
6	DS Rate Base	Sch FR B-1 Ln 36	\$ 6,367,039	
7	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col C Ln 14) + (Sch FR D-1 Col C Ln 16)	3.41%	
8	Effective Income Tax Rate (%)	Ln 4	41.18%	
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	\$ 89,398	To Sch FR A-1 Ln 15
Amort of ITCs and Permanent Tax Differences				
10	Permanent Tax Differences	App 9 Ln 7	\$ (317)	
11	Other Tax Adjs	App 9 Ln 12	(19,676)	
12	Total Amort of ITCs and Permanent Tax Differences	(Ln 10) + (Ln 11)	\$ (19,993)	
13	Gross Revenue Conversion Factor	(1.0) / ((1.0) - (Ln 8))	1.7000	
14	Impact of ITCs and Permanent Tax Differences	(Ln 12) * (Ln 13)	\$ (33,988)	To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 21
Interest Synchronization - Reconciliation				
15	Avg DS Rate Base - Reconciliation	Sch FR A-1 REC Ln 14	\$ 6,079,777	
16	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col D Ln 14) + (Sch FR D-1 Col D Ln 16)	3.41%	
17	Effective Income Tax Rate (%)	Ln 4	41.175%	
18	Interest Synchronization Deduction	(Ln 15) * (Ln 16) * (Ln 17)	\$ 85,364	To Sch FR A-1 - REC Ln 17

Commonwealth Edison Company			Sch FR D-1	
Cost of Capital Computation			2011	Actual Data
			2012	Projected Additions
Ln	(A) Description	(B) Source	(C) Value - Plan Year	(D) Value - Reconciliation
				(3')
Capitalization Sources				
Common Equity				
1	Average Adjusted Common Equity Balance (\$ in 000s)	WP 24	\$ 4,236,935	\$ 4,236,935
2	Average Long-Term Debt Balance (\$ in 000s)	WP 13	\$ 5,702,622	\$ 5,702,622
3	Short-Term Debt Balance (\$ in 000s)	WP 12	17,947	17,947
4	Total Capital (\$ in 000s)	(Ln 1) + (Ln 2) + (Ln 3)	\$9,957,504	\$9,957,504
5	Equity as a Percentage of Total Capital (%)	(Ln 1) / (Ln 4)	42.55%	42.55%
6	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 2) / (Ln 4)	57.27%	57.27%
7	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 3) / (Ln 4)	0.18%	0.18%
Cost of Capital				
Cost of Common Equity				
8	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13	3.91%	3.91%
9	Performance Metrics Penalty (%)	(1')		0.00%
10	Cost of Equity Base (%)	(2')	5.80%	5.90%
11	Total Cost of Common Equity (%)	(Ln 8) + (Ln 9) + (Ln 10)	9.71%	9.81%
12	Average Cost of Long-Term Debt (%)	WP 13	5.78%	5.78%
13	Cost of Short-Term Debt (%)	SEC Form 10-K	0.71%	0.71%
14	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 6) * (Ln 12) + (Ln 7) * (Ln 13)	3.31%	3.31%
Cost of Credit Facilities				
15	Credit Facilities Expense (\$ in 000s)	WP 12	10,105	10,105
16	Cost of Capital of Credit Facilities (%)	(Ln 15) / (Ln 4)	0.10%	0.10%
Wtd Avg Cost of Capital				
17	Wtd Cost of Equity (%)	(Ln 5) * (Ln 11)	4.13%	4.17%
18	Wtd Cost of Long-Term Debt (%)	(Ln 6) * (Ln 12)	3.31%	3.31%
19	Wtd Cost of Short-Term Debt (%)	(Ln 7) * (Ln 13)	0.00%	0.00%
20	Cost of Credit Facilities (%)	Ln 16	0.10%	0.10%
21	Pre-Tax Wtd Avg Cost of Capital (%)	Sum of (Ln 17) thru (Ln 20)	7.5400%	7.5800%
			To Sch FR A-1 Ln 13	To Sch FR A-1 - REC Ln 15
Note:				
(1')	Equal to the sum of penalties, if any, computed in accordance with the provisions of the tariff and penalty determination provisions described in Section 16-108.5(f-5) of the Act. See WP 23.			
(2')	Plan Year - Section 16-108.5(c)(3) of the Act. Reconciliation - Section 16-108.5 (d)(1) of the Act.			
(3')	For the initial filing, the amounts in this column are blank.			

Commonwealth Edison Company			Sch FR D-2
Average Yield on Treasury Securities Computation		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Avg Yield %
	Mon in Yr X		
1	Jan	(1')	4.523%
2	Feb	(1')	4.652%
3	Mar	(1')	4.514%
4	Apr	(1')	4.502%
5	May	(1')	4.293%
6	Jun	(1')	4.233%
7	Jul	(1')	4.271%
8	Aug	(1')	3.651%
9	Sep	(1')	3.182%
10	Oct	(1')	3.128%
11	Nov	(1')	3.016%
12	Dec	(1')	2.987%
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	3.913%
			To Sch FR D-1 Ln 8
	Note:		
(1')	Monthly avg yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act		

Commonwealth Edison Company					App 1	
Capital Information					2011	Actual Data
					2012	Projected Additions
Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)
Distribution Plant - Adjs to Plant In Service						
	Recovered Thru Other Tariffs (input as negative number)					
1	Rider AMP	WP 1	\$0			
2	Rider EDA Switches	WP 1	(3,269)			
3	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(8,297)			
4	Other adjustments - current filing	WP 1	(3,980)			
5	Total Adjs to Distribution Plant in Service	Sum of (Ln 1) thru (Ln 4)	(\$15,546)	To Sch FR B-1 Ln 3		
Distribution Plant - Adjs to Accumulated Reserve						
	Recovered Thru Other Tariffs (input as positive number)					
6	Rider AMP	WP 1	\$0			
7	Rider EDA Switches	WP 1	158			
8	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	1,202			
9	Other adjustments - current filing	WP 1	30			
10	Total Adjs to Distribution Accumulated Reserve	Sum of (Ln 6) thru (Ln 9)	\$1,390	To Sch FR B-1 Ln 9		
G&I Plant - Adjs to Plant In Service						
	Recovered Thru Other Tariffs (input as negative number)					
11	Supply Administration Software	WP 1	(\$3,769)			
12	Rider AMP	WP 1	-			
13	Rider PORCB	WP 1	(16,503)			
14	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1				
15	Other adjustments - current filing	WP 1				
16	Total Adjs to G&I Plant in Service	Sum of (Ln 11) thru (Ln 15)	(\$20,272)	To Sch FR B-2 Col C Ln 19 and To Sch FR A-2 Ln 21		
G&I Plant - Adjs to Accumulated Reserve						
	Recovered Thru Other Tariffs (input as positive number)					
17	Supply Administration Software	WP 1	\$2,095			
18	Rider AMP	WP 1	-			
19	Rider PORCB	WP 1	4,556			
20	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1				
21	Other adjustments - current filing	WP 1				
22	Total Adjs to G&I Accumulated Reserve	Sum of (Ln 17) thru (Ln 21)	\$6,651	To Sch FR B-2 Col C Ln 41 and To Sch FR A-2 Ln 21		

Commonwealth Edison Company					App 1	
Capital Information					2011	Actual Data
					2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Customer Advances IPPs	Customer Advances for Construction	Line Extension Deposits	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D) + (E)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
Customer Advances						
23	Customer Advances for Construction	WP 11, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56	(\$12,603)	(\$6,340)	(\$50,717)	(\$69,660)
	Adjs to Customer Advances					
24	Customer Advances Transmission Related - IPPs	(1')	12,603	-	-	12,603
25	Projects Placed in Service or Included in Projected Plant Additions	(2')	-	4,644	-	4,644
26	Expense Projects Including Below the Line	(3')	-	-	-	-
27	Projects Placed in Hold Status	(4')	-	-	-	-
28	Non DS Jurisdictional	(5')	-	-	-	-
29	Other Adjs to Customer Advances If Any	WP 11	-	-	-	-
30	Rate Base Adj for Customer Advances	Sum of (Ln 23) thru (Ln 29)	\$0	(\$1,696)	(\$50,717)	(\$52,413)
						To Sch FR B-1 Ln 26
Notes:						
(1') Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers						
(2') Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions						
(3') Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred						
(4') Represents advances received for project work in which the retail customer has delayed construction and are not reflected in rate base						
(5') Represents advances for Non DS jurisdictional project work						
Ln	Description	Source	Plant In Service			
			(\$ in 000s)			
Projected Plant Additions						
31	Distribution Plant	WP 19	\$752,385	To Sch FR B-1 Ln 29 and App 8 Col C Ln 44		
32	Communication Equipment - Acct 397	WP 19	\$0			
33	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27	50.71%			
34	Total DS Jurisdictional Acct 397	(Ln 32) * (Ln 33)	-			
35	G&I Plant Excluding Acct 397	WP 19	\$169,890			
36	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8	89.71%			
37	Total DS Jurisdictional G&I Excluding Acct 397	(Ln 35) * (Ln 36)	\$152,408			
38	Total DS Jurisdictional G&I Plant	(Ln 34) + (Ln 37)	152,408	To Sch FR B-1 Ln 31		
39	Total Forecasted DS Jurisdictional Plant Additions / Projected ADIT	(Ln 31) + (Ln 38), WP 19	\$904,793		(\$177,602)	To Sch FR B-1 Ln 33
Projected Depreciation Reserve Adj						
			Depreciation	Removal Spend	Total	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D)
40	Distribution Forecasted Depreciation Expense	(Sch FR C-2 Col C Ln 11) * (-1.0); WP 19	(\$341,554)	\$55,295	(\$286,259)	To Sch FR B-1 Ln 30
41	Communication Equipment Depreciation Expense - Acct 397	WP 19		\$0		
42	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27		50.71%		
43	Total DS Jurisdictional Acct 397	(Sch FR C-2 Col C Ln 13) * (-1.0); (Ln 41) * (Ln 42)	(\$19,884)	\$0		
44	G&I Plant Excluding Acct 397	WP 19		\$1,486		
45	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8		89.71%		
46	Total DS Jurisdictional G&I Plant Excluding Acct 397	(Sch FR C-2 Col C Ln 12) * (-1.0); (Ln 44) * (Ln 45)	(\$72,538)	\$1,333		
47	Total DS Jurisdictional G&I Plant	(Ln 43) + (Ln 46)	(\$92,422)	\$1,333	(91,089)	To Sch FR B-1 Ln 32
48	Total Forecasted Change in Depreciation Reserve	(Ln 40) + (Ln 47)	(\$433,976)	\$56,628	(\$377,348)	
Asset Retirement Obligation - Accumulated Reserve						
49	Transmission Plant	WP 20	\$1,136			
50	Distribution Plant	WP 20	6,909	To Sch FR B-1 Ln 8		
51	General Plant	WP 20	530			
52	Total	(Ln 49) + (Ln 50) + (Ln 51)	\$8,575	To Sch FR A-2 Ln 16		
Accounts Payable Related to Materials and Supplies						
53	Distribution Materials and Supplies Balance	WP 14	\$33,651			
54	Accts Payable Related to Materials and Supplies	WP 14	(6,158)			
55	Total	(Ln 53) + (Ln 54)	\$27,493	To Sch FR B-1 Ln 18		

Commonwealth Edison Company			App 2
Customer Deposits Information			
		2011	Actual Data
		2012	Projected Additions
Ln	Description	Source	Amt
			(\$ in 000s)
1	13 Mon Avg	WP 2	\$ (133,403)
			To Sch FR B-1 Ln 25

Commonwealth Edison Company					App 3	
Cash Working Capital Information					2011	Actual Data
					2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Amt	Lag (Lead)	CWC Factor	CWC Requirement
			(\$ in 000s)		(D) / 365	(C) x (E)
			(\$ in 000s)			(\$ in 000s)
1	Receipts	WP 3	\$807,013	51.25	0.14041	\$113,313
	Collection of Non Revenue Non Expense Items:					
2	Energy Assistance/Renewable Energy	WP 3	45,480	0.00	0.00000	\$0
3	Gross Receipts/Municipal Utility Tax	WP 3	243,978	0.00	0.00000	\$0
4	Illinois Excise Tax	WP 3	258,592	36.04	0.09874	\$25,533
5	Infrastructure Maintenance Fee	WP 3	89,783	36.04	0.09874	\$8,865
6	Other Revenues If Any	WP 3			0.00000	\$0
7	Total Revenue and Non Revenue Receipts	Sum of (Ln 1) thru (Ln 6)	1,444,846			\$147,711
	Outlays					
8	Base Payroll and Withholdings	WP 3	\$271,615	(15.05)	(0.04123)	(\$11,199)
9	Vacation Pay Expense	WP 3	-	(15.05)	(0.04123)	\$0
10	Incentive Comensation Expense	WP 3	27,229	(228.50)	(0.62603)	(\$17,046)
11	Employee Benefits - Pension and OPEB	WP 3	111,919	0.00	0.00000	\$0
12	Employee Benefits - Other	WP 3	35,258	(4.95)	(0.01356)	(\$478)
13	Inter Company Billings - Less Pass Thrus	WP 3	113,937	(45.55)	(0.12479)	(\$14,219)
14	Inter Company Billings - Pass Thrus	WP 3	38,098	(45.55)	(0.12479)	(\$4,754)
15	Property Leases	WP 3	32,265	(6.33)	(0.01734)	(\$560)
16	Other O&M Expense	WP 3	251,928	(66.82)	(0.18307)	(\$46,120)
17	Property/Real Estate Taxes	WP 3	13,290	(339.12)	(0.92910)	(\$12,348)
18	FICA Contributions	WP 3	20,782	(15.05)	(0.04123)	(\$857)
19	Federal Unemployment Tax	WP 3	177	(75.63)	(0.20721)	(\$37)
20	State Unemployment Tax	WP 3	597	(75.63)	(0.20721)	(\$124)
21	Electricity Distribution Tax	WP 3	106,200	(30.13)	(0.08255)	(\$8,767)
22	State Franchise Tax	WP 3	1,560	(190.67)	(0.52238)	(\$815)
23	City of Chicago Dark Fiber Tax	WP 3	-		0.00000	\$0
24	401K Match	WP 3	2,009	(241.50)	(0.66164)	(\$1,329)
25	State Public Utility Fund	WP 3	3,783	(37.67)	(0.10321)	(\$390)
26	Illinois Sales and Use Tax	WP 3	638	(2.66)	(0.00729)	(\$5)
27	Chicago Sales and Use Tax	WP 3	11	(37.46)	(0.10263)	(\$1)
28	Interest Expense	WP 3	207,320	(91.13)	(0.24967)	(\$51,762)
29	Current State Income Tax	WP 3	(106,928)	(37.88)	(0.10378)	\$11,097
30	Current Federal Income Tax	WP 3	(324,676)	(37.88)	(0.10378)	\$33,695
31	Other Outlays If Any	WP 3			0.00000	\$0
	Payment of Non Revenue Non Expense Items:					
32	Energy Assistance/Renewable Energy	WP 3	45,480	(40.69)	(0.11148)	(\$5,070)
33	Gross Receipts/Municipal Utility Tax	WP 3	243,978	(40.11)	(0.10989)	(\$26,811)
34	Illinois Excise Tax	WP 3	258,592	(4.12)	(0.01129)	(\$2,919)
35	Infrastructure Maintenance Fee	WP 3	89,783	(33.05)	(0.09055)	(\$8,130)
36	Other Outlays	WP 3	0			0
37	Total Outlays	Sum of (Ln 8) thru (Ln 36)	\$1,444,845			(\$168,949)
38	Receipts Less Outlays	(Ln 7) - (Ln 37)	\$1			
39	Accts Payable Related to CWIP	WP 3; Col D Ln 16	0	0.00	0.00000	0
40	Total CWC Requirement	(Ln 7) + (Ln 37) + (Ln 39)				(\$21,238)
						To Sch FR B-1 Ln 16

Commonwealth Edison Company								App 4	
Accumulated Deferred Income Taxes Information						2011		Actual Data	
						2012		Projected Additions	
(A)				(B)		(C)		(D)	
Ln	Description	Source	Total	DS Jurisdictional					
Acct / Item - Debit / (Credit) Balance				(\$ in 000s)		(\$ in 000s)			
Acct 190									
1	Current	WP 4	\$ 116,915	\$ 60,446					
2	Non Current	WP 4	207,731	136,597					
3	Total Acct 190	(Ln 1) + (Ln 2)	324,646	197,043					
Acct 282									
4	Acct 282 - Liberalized Depreciation - Plant & Equipment	WP 4	\$ (2,601,556)	\$ (2,166,878)					
5	Acct 282 - Other Property	WP 4	(745,841)	(153,681)					
6	Total Acct 282	(Ln 4) + (Ln 5)	(3,347,397)	(2,320,559)					
Acct 283									
7	Current	WP 4	\$ (19,312)	\$ -					
8	Non Current	WP 4	(933,206)	(342,772)					
9	Total Acct 283	(Ln 7) + (Ln 8)	(952,518)	(342,772)					
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs	WP 4		(3,460)					
11	Total ADIT After Adjs	(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)	(3,975,269)	(2,469,748)	To Sch FR B-1 Ln 17				
12	ADIT Associated with Pension Asset	WP 4		(422,173)	To Sch FR C-3 Ln 2				

Commonwealth Edison Company						2011	2012	Actual	Projected
Deferred Charges Information								Actual	Projected
	(A)	(B)	(C)	(D)	(E)	(F)		Actual	Projected
Ln	Description	Source	Yr End	Allocator	Percentage	DS Jurisdictional			
						(C) * (E)			
			(\$ in 000s)				%		(\$ in 000s)
Regulatory Assets - Acct 182.3									
1	Employee Incentive Payments - March 2003 Agreement	WP 5	\$8,198	DS	100.00%			\$8,198	
2	Non DS Jurisdictional	WP 5	1,269,593	Non DS	0.00%			0	
3	Other Regulatory Asset If Any	WP 5	6,317					6,317	
4	Total Acct 182.3 - FERC Fm 1 Pg 232 Col. F Ln 44 Entered in Col C	Sum of (Ln 1) thru (Ln 3)	\$1,284,108					\$14,515	
									To Sch FR B-1 Ln 19
Deferred Debits - Acct 186									
5	Long-Term Receivable From VEBA Trust	WP 5; Sch FR A-2 Ln 8	2,788	Wages & Salaries	89.71%			2,501	
6	Cook County Forest Preserve Fees - Amort Thru 2015	WP 5	1,240	DS	100.00%			1,240	
7	Non DS Jurisdictional	WP 5	\$ 3,943,608	Non DS	0.00%			0	
8	Other Deferred Debits If Any	WP 5	-					20,722	
9	Total Acct 186 - FERC Fm 1 Pg 233 Col F Ln 49 Entered in Col C	Sum of (Ln 5) thru (Ln 8)	\$ 3,947,636					\$ 24,463	
									To Sch FR B-1 Ln 20
Operating Reserves - Acct 228.1, 228.2, 228.3, 228.4									
10	Environmental Liability - Super Fund Site	WP 5	(5,943)	DS	100.00%			(5,943)	
11	Other Environmental Liability	WP 5	(50)	DS	100.00%			(50)	
12	Deferred Comp Unit Plan	WP 5; Sch FR A-2 Ln 8	\$ (29,163)	Wages & Salaries	89.71%			(26,162)	
13	Non-Pension Post Retirement Benefit Obligation	WP 5; Sch FR A-2 Ln 8	(271,419)	Wages & Salaries	89.71%			(243,490)	
14	Executive Death Benefits	WP 5; Sch FR A-2 Ln 8	(1,039)	Wages & Salaries	89.71%			(932)	
15	Executive Death Benefits - SERP	WP 5; Sch FR A-2 Ln 8	(1,317)	Wages & Salaries	89.71%			(1,181)	
16	Deferred Comp Plan - Level 2	WP 5; Sch FR A-2 Ln 8	(7,406)	Wages & Salaries	89.71%			(6,644)	
17	Management Retention Incentive Plan	WP 5; Sch FR A-2 Ln 8	(535)	Wages & Salaries	89.71%			(480)	
18	FASB 112 Liability	WP 5; Sch FR A-2 Ln 8	(4,134)	Wages & Salaries	89.71%			(3,709)	
19	Long-Term Incentive Plans	WP 5; Sch FR A-2 Ln 8	(2,401)	Wages & Salaries	89.71%			(2,154)	
20	Public Claims	WP 5; Sch FR A-2 Ln 8	(29,853)	Wages & Salaries	89.71%			(26,781)	
21	Workmen's Comp - Long-Term	WP 5; Sch FR A-2 Ln 8	(22,907)	Wages & Salaries	89.71%			(20,550)	
22	Non DS Jurisdictional	WP 5	(120,927)	Non DS	0.00%			0	
23	Other Operating Reserves If Any	WP 5	-					806	
24	Total Acct 228.1, 228.2, 228.3, 228.4 - FERC Fm 1 Pg 112 Col C Lns 27-30 Entered in Col C	Sum of (Ln 10) thru (Ln 23)	\$ (497,094)					\$ (337,270)	
									To Sch FR B-1 Ln 21
Asset Retirement Obligation- Acct 230									
25	Asset Retirement Obligation	FERC Fm 1 Pg 112 Col C Ln 34, WP 5	\$ (89,040)					\$ (26,896)	
									To Sch FR B-1 Ln 22
Deferred Credits - Acct 253									
26	Deferred Rents Note - FAS 13	WP 5; Sch FR A-2 Ln 8	\$ (8,435)	Wages & Salaries	89.71%			(7,567)	
27	Deferred Benefits - ACRS Deduction Sold	WP 5; Sch FR A-2 Ln 23	(947)	Net Plant	77.70%			(736)	
28	Non DS Jurisdictional	WP 5	(332,781)	Non DS	0.00%			0	
29	Other Deferred Credits If Any	WP 5	(6,619)					(66,008)	
30	Total Acct 253 - FERC Fm 1 Pg 269 Col F Ln 47 Entered in Col C	Sum of (Ln 26) thru (Ln 29)	\$ (348,782)					\$ (74,311)	
									To Sch FR B-1 Ln 23
Other Deferred Charges									
	Total Expense Adj								Balance
	One-Time, Unusual Expense > \$10M - Amortized Over 5 Yrs								(\$ in 000s)
31	Incremental Storm	WP 8						54,561	
32	Other Deferred Charges If Any	WP 8						\$ -	
33	Total	(Ln 31) + (Ln 32)						\$ 54,561	
									To Sch FR B-1 Ln 24

Commonwealth Edison Company							App 7	
Expense Information							2011	Actual Data
							2012 Projected Additions	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	Total	
							Sum of Col (C) thru Col (F)	
Operating Expense Adjs\Rate Making Adjs			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
1	City of Chicago / Midwest Generation Settlement	WP 7	\$ -	\$ -	\$ -	\$ (4,949)	\$ (4,949)	
2	Franchise Requirements	Acct 927	-	-	-	39,541	39,541	
3	Duplicate Charges (Credit)	Acct 929	-	-	-	(39,541)	(39,541)	
4	Industry Memberships - Professional Membership Associations	WP 7	86	(9)	-	(1,356)	(1,279)	
5	Charitable Contributions	WP 7	-	-	-	6,862	6,862	
6	General Advertising Expenses - Non Safety or Informational	WP 7	-	-	(2,115)	(1,917)	(4,032)	
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	(390)	(390)	
8	CARE Program Expenses	WP 7	-	-	2	(1)	1	
9	Non DS Uncollectible Expenses - Outside Agency	WP 7	-	(651)	-	-	(651)	
10	Regulatory Commission Expenses	Acct 928	-	-	-	(2,791)	(2,791)	
11	Uncollectible Accounts (1')	Acct 904	-	(57,292)	-	-	(57,292)	
12	Incentive Comp Related to Net Income	WP 7	(74)	(44)	-	(173)	(291)	
13	Other Rate Making Adjs If Any	WP 7	-	-	-	(963)	(963)	
	Recovered Thru Other Tariffs							
14	Supply Administration Costs	WP 7	-	-	-	(923)	(923)	
15	Residential Real Time Pricing	WP 7	-	-	-	(1,096)	(1,096)	
16	Expenses for Manufactured Gas Plants	WP 7	-	-	-	-	-	
17	Energy Efficiency and Demand Response Programs	WP 7	-	-	(110,232)	-	(110,232)	
18	Rider AMP Pilot	WP 7	-	-	-	-	-	
19	Interest Accrued on Customer Deposits	WP 7	-	730	-	-	730	
20	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	-	-	-	-	
21	Voluntary Exclusions If Any	WP 7	(2,179)	-	-	(19,928)	(22,107)	
22	Total Adjustments to Operating Expenses	Sum of (Ln 1) thru (Ln 21)	\$ (2,167)	\$ (57,266)	\$ (112,345)	\$ (27,625)	\$ (199,403)	
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2		
23	Regulatory Commission Expenses Directly Assigned to Distribution - Acct 928	WP 7					\$ 2,594	
							To Sch FR C-1 Col F Ln 6	

Commonwealth Edison Company						2011	App 8
Depreciation Information						2012	Actual Data
	(A)	(B)	(C)	(D)	(E)	(F)	Projected Additions
Ln	Description	Source	Distribution	G&I Depreciable Other	G&I Depreciable Acct 397	G&I Amortized	(G)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
Adjs to Depreciation Expense							
	Costs Recovered Through Other Tariffs						
1	Supply Administration Software Recovered Through Rider PE	WP 1	\$ -	\$ -	\$ -	\$ (481)	
2	Rider EDA Switches	WP 1	(72)	-	-	-	
3	Rider AMP	WP 1	-	-	-	-	
4	Rider PORCB	WP 1	-	-	-	(4,344)	
5	Other Costs Recovered Thru Other Tariffs	WP 1	-	-	-	-	
	Costs Disallowed in Previous ICC Orders						
6	Other Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(222)	-	-	-	
	Other Adjs						
7	Depreciation Expense Related to Asset Retirement Costs	(1')	1,361	26	-	-	
8	Other Adjs to Depreciation Expense	WP 1	-	-	-	-	
9	Total Adjs to Depreciation Expense	Sum of (Ln 1) thru (Ln 8)	\$ 1,067	\$ 26	\$ -	\$ (4,825)	
			To Sch FR C-2 Col C Ln 3	To Sch FR C-2 Col D Ln 3	To Sch FR C-2 Col E Ln 3	To Sch FR C-2 Col F Ln 3	

Commonwealth Edison Company						App 8	
Depreciation Information						2011	Actual Data
						2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Average Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
				(5)			(E) * (F)
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
Projected Change in Depreciation Expense							
10	Distribution Plant	Col E Ln 44; Col F Ln 27	\$ 697,970	\$ (126,747)	\$ 571,223	2.47%	\$ 14,109
11	General Plant - Non Acct 397	Col E Ln 45; Col F Ln 43	98,443	\$ (32,635)	65,808	4.96%	3,264
12	General Plant - Acct 397	Col E Ln 46; Col F Ln 43	28,140		28,140	4.96%	1,396
13	Intangible Plant	Col E Ln 47; Col G Ln 15	31,236	\$ (3,527)	27,709	11.73%	3,250
						To Sch FR C-2 Col C,D,E, F Ln 7	
14	Total Projected Depreciation Expense Change	(Ln 10) + (Ln 11) + (Ln 12) + (Ln 13)					\$ 22,019
Plant in Service Balance							
	Intangible Plant Depreciation Rate Calculation		Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class
					((C) + (D)) / 2		(F) / (E)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%
15	Intangible Plant	(2), (3), (4)	416,628	437,031	426,830	50,059	11.73%
	Retirements		Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
16	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col F	\$ 89,569	\$ 228,237	\$ 75,954	\$ 126,939	\$ 113,038
17	General Plant	FERC Fm 1 Pgs 205, 207 Col F	23,968	42,214	32,537	33,422	31,033
18	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col F	-	-	725	10,552	6,358
(\$ in 000s)							
5 Year Average Retirements							
19	Distribution Plant	Avg of Col (C) thru Col (G) Ln 16					\$ 126,747
20	General Plant	Avg of Col (C) thru Col (G) Ln 17					32,635
21	Intangible Plant	Avg of Col (C) thru Col (G) Ln 18					3,527

Commonwealth Edison Company						App 8	
Depreciation Information						2011	Actual Data
						2012	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
						Estimated	
						Depreciation Rate	
						by Functional Class	
						Total	
						(C) * (D)	
						(E) / (C)	
						(6')	
						%	
						(\$ in 000s)	
Distribution							
22 Excl HVD,Transf&Meters	FERC Fm 1 Pg 337	\$ 9,531,098	2.31%	\$ 220,168			
23 High Voltage Distrib	FERC Fm 1 Pg 337	2,206,010	2.46%	54,268			
24 Line Transformers	FERC Fm 1 Pg 337	1,092,803	3.30%	36,062			
25 Meters	FERC Fm 1 Pg 337	358,123	3.99%	14,289			
26 AMI Meters	FERC Fm 1 Pg 337	25,043	6.67%	1,670			
27 Total	Sum of (Ln 22) thru (Ln 26)	\$ 13,213,077		\$ 326,457	2.47%		
General Plant							
28 Structures & Improvements	FERC Fm 1 Pg 337	\$ 250,125	2.35%	\$ 5,878			
29 Computer Equipment	FERC Fm 1 Pg 337	61,069	23.29%	14,223			
30 Furniture & Equipment	FERC Fm 1 Pg 337	21,332	3.99%	851			
31 Office Machines	FERC Fm 1 Pg 337	1,529	9.78%	150			
32 Passenger Cars (7')	FERC Fm 1 Pg 337	9,080					
33 Tractor Trailers (7')	FERC Fm 1 Pg 337	3,149					
34 Trailers (7')	FERC Fm 1 Pg 337	10,323					
35 Light-duty Trucks (7')	FERC Fm 1 Pg 337	45,445					
36 Heavy-duty Trucks (7')	FERC Fm 1 Pg 337	139,558					
37 Stores Equipment	FERC Fm 1 Pg 337	4,168	10.24%	427			
38 Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	140,145	3.76%	5,269			
39 Laboratory Equipment	FERC Fm 1 Pg 337	6,689	4.07%	272			
40 Power Operated Equip.	FERC Fm 1 Pg 337	6,491	6.18%	401			
41 Communications Equip.	FERC Fm 1 Pg 337	617,896	6.12%	37,815			
42 Miscellaneous Equip.	FERC Fm 1 Pg 337	2,158	5.58%	120			
43 Total	Sum of (Ln 28) thru (Ln 42)	\$ 1,319,157		\$ 65,406	4.96%		
Average Additions		Projected (\$ in 000s)	Current Year (\$ in 000s)	((C) + (D))/2 (\$ in 000s)			
44 Distribution Plant	App 1 Ln 31, FERC Fm 1 Pg 206 Col C	\$752,385	\$ 643,555	\$ 697,970			
45 General Plant - Non Acct 397	WP 19; FERC Fm 1 Pg 206 Col C	134,180	62,705	98,443			
46 General Plant - Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	-	56,280	28,140			
47 Intangible Plant	WP 19, FERC Fm 1 Pg 204 Col C Ln 5	35,710	26,761	31,236			
Notes:							
(1') Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.							
(2') FERC Fm 1 Pg 204 Col B Ln 5							
(3') FERC Fm 1 Pg 205 Col G Ln 5							
(4') FERC Fm 1 Pg 336 Col F Ln 1							
(5') (-1.0) * (Col G), (Ln 19) thru (Ln 21)							
(6') If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC.							
(7') Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.							

Commonwealth Edison Company						App 9	
Permanent Tax Impacts Information						2011	Actual Data
						2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Total		Assignment/		
			Pre-Tax	Statutory	Allocation	DS Jurisdictional	DS Jurisdictional
			Utility Amt	Tax Rate (1')	Method	Percentage	Amt
Permanent Tax Differences							(C) * (D) * (F)
			(\$ in 000s)	%		%	(\$ in 000s)
Income Tax Additions							
1	Meals and Entertainment - 50%	WP 9; Sch FR A-2 Ln 8	\$ 126	41.18%	Wages & Salaries	89.71%	\$ 47
2	Safe Harbor Credit	WP 9; Sch FR A-2 Ln 23	(1,138)	41.18%	Net Plant	77.70%	(364)
3	Disposition of Stock	WP 9; Sch FR A-2 Ln 8	(131)	41.18%	Wages & Salaries	89.71%	(48)
4	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	126	41.18%	Net Plant	77.70%	40
5	Corporate-Owned Life Insurance Premiums	WP 9; Sch FR A-2 Ln 8	21	41.18%	Wages & Salaries	89.71%	8
6	Other Income Tax Items	WP 9					-
7	Total Income Tax Items	Sum of (Ln 1) thru (Ln 6)					\$ (317)
							To Sch FR C-4 Ln 10
			Utility Amt				(C) * (F)
			(\$ in 000s)				
Other Tax Adjs to Income							
8	ITC Amort	WP 9	(1,559)		DS	100.00%	\$ (1,559)
9	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	(126)		Net Plant	77.70%	(98)
10	Regulatory Asset Flow Thru	WP 9; Sch FR A-2 Ln 23	(1,175)		Net Plant	77.70%	(913)
11	Other Tax Adjs to Income	WP 9					(17,106)
12	Total Other Tax Adjs to Income	Sum of (Ln 8) thru (Ln 11)					\$ (19,676)
							To Sch FR C-4 Ln 11
13	Overall Total Permanent Tax Impacts Adjs	(Ln 7) + (Ln 12)					\$ (19,993)
Note:							
(1')	Sch FR C-4 Ln 4						

Commonwealth Edison Company					App 10	
Other Revenues Information					2011	Actual Data
					2012	Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E) (\$ in 000s)
FERC Acct 450 - Forfeited Discounts						
1	Late Payment Fees - Electric Service	WP 10	\$ 31,753	DS	100.00%	\$ 31,753
2	Late Payment Fees - Nonstandard Service	WP 10	(43)	DS	100.00%	(43)
3	Earned Finance Charge on Deferred Payment Agreements	WP 10	6,008	DS	100.00%	6,008
4	Late Payment Fees - Past Due Amts Billed Under Rider RRS	WP 10	35	DS	100.00%	35
5	Other Forfeited Discounts	WP 10	-			-
6	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	Sum of (Ln 1) thru (Ln 5)	\$ 37,753			\$ 37,753
7	FERC Acct 450 Revenues Applied to Transmission	(1')				(2,873)
8	Total Forfeited Discounts	(Ln 6) + (Ln 7)	\$ 37,753			\$ 34,880
FERC Acct 451 - Miscellaneous Service Revenues						
9	Return Check Charges	WP 10	\$ 828	DS	100.00%	\$ 828
10	Reconnection Fees	WP 10	1,138	DS	100.00%	1,138
11	Other Revenues - Real Estate Lease Applications & Customer Studies	WP 10	161	DS	100.00%	161
12	Other Revenues - Call Center Referrals	WP 10	129	DS	100.00%	129
13	Utility Property Land Related	WP 10, Sch FR A-2 Ln 23	-	Net Plant	77.70%	-
14	Temporary Services	WP 10	2,030	DS	100.00%	2,030
15	Electric Choice Fees	WP 10	729	DS	100.00%	729
16	Meter Tampering	WP 10	4,398	DS	100.00%	4,398
17	Meter Services	WP 10	3	DS	100.00%	3
18	Interconnection Application Fee	WP 10	10	DS	100.00%	10
19	Other Miscellaneous Service Revenues	WP 10	-			-
20	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	Sum of (Ln 9) thru (Ln 19)	\$ 9,426			\$ 9,426
21	FERC Acct 451 Revenues Applied to Transmission	(2')				(210)
22	Total Forfeited Discounts	(Ln 20) + (Ln 21)	\$ 9,426			\$ 9,216
FERC Acct 454 - Rent From Electric Property						
23	Distribution Equipment Rental - Special Contract	WP 10	\$ 230	DS	100.00%	\$ 230
24	Rent From Land PHFU Leases for Crop Farming, Pasture, Parking Lot, and Other	WP 10	-	Non DS	0.00%	-
25	Distribution Equipment Rental - Rider NS	WP 10	36,615	DS	100.00%	36,615
26	Meter Rental - Rider ML	WP 10	14,149	DS	100.00%	14,149
27	Tower Attachments	WP 10	2,193	Non DS	0.00%	-
28	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	110	Easement	20.73%	23
29	Rent from Annual Easements/RoWs Leased to IDOT, Pipeline Companies and Others	WP 10, Sch FR A-2 Ln 30	1,838	Easement	20.73%	381
30	Real Estate Taxes - Included in Rent From Land Easements	WP 10, Sch FR A-2 Ln 30	328	Easement	20.73%	68
31	Sublease of Office Space	WP 10, Sch FR A-2 Ln 8	3,134	Wages & Salaries	89.71%	2,812
32	Pole Attachments	WP 10	7,132	DS	100.00%	7,132
33	Third Party Use of Fiber Optic Cable	WP 10, Sch FR A-2 Ln 27	1,519	Com	50.71%	770
34	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	-	Easement	20.73%	-
35	Rent From Annual Easements	WP 10, Sch FR A-2 Ln 30	-	Easement	20.73%	-
36	Rent From Affiliates	WP 10, Sch FR A-2 Ln 8	4,056	Wages & Salaries	89.71%	3,639
37	Facility Costs Billed to Affiliates	WP 10, Sch FR A-2 Ln 8	2,422	Wages & Salaries	89.71%	2,173
38	Other Rent From Electric Property	WP 10	4,698			405
39	Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C	Sum of (Ln 23) thru (Ln 38)	\$ 78,424			\$ 68,397

Commonwealth Edison Company					App 10	
Other Revenues Information					2011	Actual Data
					2012	Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional (C) * (E)
			(\$ in 000s)		%	(\$ in 000s)
FERC Acct 456 - Other Electric Revenues						
40	IPP Electric Generation Study Reimbursement - A&G Accts	WP 10, Sch FR A-2 Ln 8	\$ -	Wages & Salaries	89.71%	\$ -
41	IPP Electric Generation Study Reimbursement - Transmission Accts	WP 10	-	Non DS	0.00%	-
42	Fees Earned From Phone/Credit Card Program	WP 10	1,112	DS	100.00%	1,112
43	Engineering Studies	WP 10	540	DS	100.00%	540
44	Rate Relief Payment	WP 10	(1,000)	Non DS	0.00%	-
45	Submeter Lease	WP 10	399	DS	100.00%	399
46	Other Electric Revenues	WP 10	633			217
47	Total FERC Acct 456 - FERC Fm 1 Pg 300 Col B Ln 21 Entered in Col C	Sum of (Ln 40) thru (Ln 46)	\$ 1,684			\$ 2,268
FERC Acct 456.1 - Revenues from Transmission of Electricity to Others						
48	Network Transmission	WP 10	\$ 465,518	Non DS	0.00%	\$ -
49	Wholesale Distribution Revenues From Municipalities	WP 10				4,299
50	Total FERC Acct 456.1 - FERC Fm 1 Pg 300 Col B Ln 22 Entered in Col C	(Ln 48) + (Ln 49)	\$ 465,518			\$ 4,299
51	Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 16 thru Ln 25 Entered in Col C	(Ln 8) + (Ln 22) + (Ln 39) + (Ln 47) + (Ln 50)	\$ 592,805			\$ 119,060
Other Adjs						
52	Single Bill Option Credit	WP 10	\$ (212)	DS	100.00%	\$ (212)
53	Additional Lighting Facilities Charges	WP 10	6,513	DS	100.00%	6,513
54	Estimated Cost of Franchise DS	(3'); (App 11 Ln 41) / 1000	39,541			7,295
55	Central Air Conditioning Cycling	WP 10	975	DS	100.00%	975
56	Accounting Fees Collected Under Rider TAX	WP 10	7,263	DS	100.00%	7,263
57	Other Adjs	WP 10	4,744			4,744
58	Subtotal -Other Adjs	Sum of (Ln 52) thru (Ln 57)	58,824			26,578
59	Total Other Revenues	(Ln 51) + (Ln 58)	\$ 651,629			\$ 145,638
						To Sch FR A-1 Ln 22 and To Sch FR A-1 - REC Ln 24
Notes:						
(1)	Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 11 Col D Ln 5					
(2)	Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 12 Col D Ln 1					
(3)	Total Company source: FERC Fm 1 Pg 323 Col B Ln 188; DS Jurisdictional source App 11 Ln 41 divided by 1,000					

Commonwealth Edison Company				App 11	
Franchise Delivery Service Value Information				2011	Actual Data
				2012	Projected Additions
	(A)	(B)	(C)	(D)	(E)
Ln	Description	Source	Annual	Current	Franchise
			Billing Units	Unit Charges	DS Value
	Delivery Class				(C) * (D)
					\$
	Watt-Hour				
1	CC	WP 10; ILCC No 10	10,150	\$8.43	\$85,565
2	SMSC	WP 10; ILCC No 10	10,150	\$2.52	\$25,578
3	DFC (kWh)	WP 10; ILCC No 10	2,243,227	\$0.02217	\$49,732
4	IEDT (kWh)	WP 10; ILCC No 10	2,243,227	\$0.00123	\$2,759
5	Total	Sum of (Ln 1) thru (Ln 4)			\$163,634
	Small Load				
6	CC	WP 10; ILCC No 10	20,580	\$11.45	\$235,641
7	SMSC	WP 10; ILCC No 10	20,580	\$7.92	\$162,994
8	SV DFC (kW)	WP 10; ILCC No 10	375,133	\$5.14	\$1,928,184
9	PV DFC (kW)	WP 10; ILCC No 10	0	\$4.11	\$0
10	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.44	\$0
11	IEDT (kWh)	WP 10; ILCC No 10	129,857,671	\$0.00123	\$159,725
12	Total	Sum of (Ln 6) thru (Ln 11)			\$2,486,544
	Medium Load				
13	CC	WP 10; ILCC No 10	3,699	\$14.13	\$52,267
14	SMSC	WP 10; ILCC No 10	3,699	\$17.27	\$63,882
15	SV DFC (kW)	WP 10; ILCC No 10	492,688	\$4.98	\$2,453,586
16	PV DFC (kW)	WP 10; ILCC No 10	0	\$2.42	\$0
17	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.16	\$0
18	IEDT (kWh)	WP 10; ILCC No 10	215,930,890	\$0.00123	\$265,595
19	Total	Sum of (Ln 13) thru (Ln 18)			\$2,835,330
	Large Load				
20	CC	WP 10; ILCC No 10	335	\$54.18	\$18,150
21	SMSC	WP 10; ILCC No 10	335	\$18.32	\$6,137
22	SV DFC (kW)	WP 10; ILCC No 10	127,631	\$5.43	\$693,036
23	PV DFC (kW)	WP 10; ILCC No 10	0	\$3.78	\$0
24	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.21	\$0
25	IEDT (kWh)	WP 10; ILCC No 10	55,734,532	\$0.00123	\$68,553
26	Total	Sum of (Ln 20) thru (Ln 25)			\$785,876
Ln	Description	Source	Annual	Current	Franchise
			Billing Units	Unit Charges	DS Value
	Delivery Class				(C) * (D)
	Very Large Load				
27	CC	WP 10; ILCC No 10	33	\$477.65	\$15,762
28	SMSC	WP 10; ILCC No 10	33	\$19.17	\$633
29	SV DFC (kW)	WP 10; ILCC No 10	20,836	\$5.53	\$115,223
30	PV DFC (kW)	WP 10; ILCC No 10	0	\$4.07	\$0
31	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.23	\$0
32	IEDT (kWh)	WP 10; ILCC No 10	10,269,045	\$0.00122	\$12,528
33	Total	Sum of (Ln 27) thru (Ln 32)			\$144,146
	Fixture-Included Lighting				
34	Fixture Equivalent (kWh) (1')	WP 10; ILCC No 10	10,384	\$0.0929	\$964
35	IEDT (kWh)	WP 10; ILCC No 10	10,384	\$0.00122	\$13
36	Total	Sum of (Ln 34) thru (Ln 35)			\$977
	General Lighting				
37	SMSC	WP 10; ILCC No 10	68,545,306	\$0.00040	\$27,418
38	DFC (kWh)	WP 10; ILCC No 10	68,545,306	\$0.01119	\$767,022
39	IEDT (kWh)	WP 10; ILCC No 10	68,545,306	\$0.00122	\$83,625
40	Total	Sum of (Ln 37) thru (Ln 39)			\$878,065
41	Total Franchise DS Value	(Ln 5) + (Ln 12) + (Ln 19) + (Ln 26) + (Ln 33) + (Ln 36) + (Ln 40)			\$7,294,572
	Note:				To App 10 Col F Ln 54
(1')	Current average revenue per kWh for the delivery class				

Commonwealth Edison Company
Calculation of 2011 Weighted Revenue Requirement Less Uncollectible Expense
 (In Thousands)

Line No.	ICC Docket	Revenue Requirement (B)	Uncollectible Expense (1) (C)	Revenue Requirement Less Uncollectible Expense (B - C) (D)	Months in Effect in 2011 (E)	Weighted Revenue Requirement Less Uncollectible Exp. (D/12 * E) (F)
1	07-0566	\$1,961,085	\$14,407	\$1,946,678	5	\$811,116
2	10-0467	\$2,084,072	\$31,998	\$2,052,074	7	\$1,197,043
3						\$2,008,159

Note:

(1) Weighted Average Uncollectible Expense = \$24,668

Additionally DS Operating Revenue on Sch FR A-3 Ln 10 was adjusted to remove uncollectible revenue originally shown on FERC Form 1, page 300 as \$2,070,554 less \$24,668 for a revised amount of \$2,045,886

Commonwealth Edison Company
Reversal of Prior Year Reserve for ROE Collar Calculation
 (In Thousands)

Revisions to Schedule FR A-3 Collar Calculation to Reflect Adjustment to Revenues for Differences between Accrued Reconciliation Revenues at Year End and Updated Reconciliation Revenues to Reflect Update Request or Disallowances

Line No.	Description (A)	Amount (B)
1	<u>Line 13 - Reversal of Prior Year Reserve</u>	
2	Accrued Reconciliation Revenues as of 12/31/11 per FF1, page 300	\$ 29,005 (1)
3	Revised Reconciliation Revenues reflecting update or disallowance:	
4	Reconciliation Revenue before interest (Schedule FR A-4, line 3)*	\$ (96,127)
5	Collar Revenue (Schedule FR A-1 Line 35)*	\$18,030
6	Revised Reconciliation Revenues reflecting update or disallowance (line 4 plus line 5)	<u>\$ (78,097)</u>
7		
8	Reversal of accrued Reconciliation Revenues to reflect revised reconciliation/collar values (line 2 minus line 6)	\$ 107,102
9	Reversal of prior reserves - per FF1, page 300	2,694
10	Miscellaneous adjustment - per FF1, page 300	(16)
11	Line 13 - Reversal of Prior Year Reserve - Revised to reflect update or disallowances (lines 8 thru 10)	<u>\$ 109,780</u>

To Line 13 - Schedule FR A-3

*** Bolded items should be updated or revised to reflect formula updates or disallowances**

Note:

1) Represents Accrued Reconciliation Revenues as of 12/31/11, based on initial estimate of reconciliation revenue of \$9,152,000 and estimated collar adjustment of \$19,853,000, exclusive of accrued interest. The net impact of \$29,005,000 was included in delivery services operating revenue reported for 2011.

Commonwealth Edison Company
Support for Sch FR A-3, Ln 13 - Other Adjustments to Delivery Service Revenues
 (In Thousands)

Line No.	Description (A)	Amount (B)
<u>Other Adjustments to Delivery Service Revenues</u>		
1	LIHEAP Revenue - per FF1, page 300 (1)	\$ 45,454
2	Uncollectible Revenue (page 1, footnote 1) (2)	\$24,668
3	Reversal of prior reserves - per FF1, page 300 (3)	2,694
4	Miscellaneous adjustment - per FF1, page 300	<u>(16)</u>
5	To Sch FR A-3 Line 13 - Other Adjustments to Delivery Service Revenues (lines 1 thru 4)	<u><u>\$ 72,800</u></u>

Notes:

- (1) LIHEAP (Low Income Home Energy Assistance Program Revenue) are reported by ComEd as Delivery Service revenues but are recovered under Rider RCA and are not recovered through Rate DSPP. No offsetting cost is included in ComEd's revenue requirement.
- (2) Per the Order in ICC Docket No. 11-0721, uncollectible costs are no longer included in ComEd's Delivery Service revenue requirement and are recovered through Rider UF.
- (3) Represents the reversal of reserves initially recorded in 2010 related to potential refunds for ICC Docket No. 07-0566