

Commonwealth Edison Company
Operating Leases
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description of Leased Property (A)	Location (B)	ICC Account (C)	Period of Lease Agreement		Lease Expense 2011 (1) (F)
				From (D)	To (E)	
1	<u>Section 285.3155(a) Information on Individual Operating Leases</u>					
2	<u>Real Estate Leases</u>					
3	Lincoln Center 2 & 3	Oak Brook Terrace	931000	02/18/01	06/15/17	\$ 6,975
4	Libertyville Regional Headquarters	Libertyville	931000	07/01/90	06/30/13	\$ 1,695
5	Oak Brook Call Center	Oak Brook	931000	06/15/99	05/31/14	\$ 1,404
6	<u>Section 285.3155(b) Total Annual Lease Expense - All Operating Leases</u>					
7	Total Annual Expense - Operating Leases					\$ 15,710

Note:

(1) Rental charged to affiliates is recorded in account 454 (Rent from Electric Property) for FERC reporting purposes. The rental expense shown is before such charges. See WPC-23, Page 4.

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

Witness: Fruehe

Line No.	Description of Leased Property (A)	Location (B)	ICC Account (C)	Period of Lease Agreement		Lease Expense (1)		
				From (D)	To (E)	2010 (F)	2009 (G)	2008 (H)
1	<u>Section 285.3155(a) Information on Individual Operating Leases</u>							
2	<u>Real Estate Leases</u>							
3	Lincoln Center 2 & 3	Oak Brook Terrace	931000	02/18/01	06/15/17	\$ 6,968	\$ 6,968	\$ 6,968
4	AT&T Building	Chicago	931000	10/01/97	03/31/09 (2)	\$ -	\$ 1,121	\$ 5,133
5	Libertyville Regional Headquarters	Libertyville	931000	07/01/90	06/30/13	\$ 1,697	\$ 1,697	\$ 1,697
6	Oak Brook Call Center	Oak Brook	931000	06/15/99	05/31/14	\$ 1,429	\$ 1,429	\$ 1,287
7	<u>Section 285.3155(b) Total Annual Lease Expense - All Operating Leases</u>							
8	Total Annual Expense - Operating Leases					\$ 15,314	\$ 16,470	\$ 16,193

Notes:

- (1) Rental changed to affiliates is recorded in account 454 (Rent from Electric Property) for FERC reporting purposes. The rental expense shown is before such charges. See WPC-23, Page 4.
(2) In 2006, ComEd recorded a loss of \$6,701 relating to the abandonment of four floors of the AT&T building. The entire loss was transferred to the affiliate (BSC) that occupied most of the space at the time of abandonment. A summary of the gross and net rent expense for the AT&T Building, by year, is shown below:

Gross rent expense as shown above	\$ 1,121	\$ 5,133
Charge to affiliate (BSC) for space used	(190)	(747)
Charge to affiliate (BSC) for abandonment reserve	(987)	(4,258)
Net rental expense	<u>\$ (56)</u>	<u>\$ 128</u>

Schedule C-16
Page 1 of 5

Commonwealth Edison Company

Uncollectible Expense (1)

2011

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Total (B)	Non-Jurisdictional (C)	Jurisdictional (2) (D)
1	Uncollectible Accounts Expense	<u>\$ 57,292</u>	<u>\$ 37,142</u>	<u>\$ 20,150</u>
2	Outside Collection Agency Expenses (3)	<u>\$ 1,005</u>	<u>\$ 651</u>	<u>\$ 353</u>

Notes:

- (1) As recorded in FERC Account 904, Uncollectible Accounts Expense.
- (2) Jurisdictional uncollectible accounts expense has been calculated using the Delivery Service Revenue allocator. See WPA-5, Page 5.
- (3) From Page 5.

Schedule C-16
Page 2 of 5

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

Witness: Fruehe

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

Note:

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

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

Witness: Fruehe

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

Notes:

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

Commonwealth Edison Company
Uncollectible Expense

Witness: Fruehe

Line
No.

Description
(A)

1 Method of Determining Uncollectible Accounts Expense

2 Uncollectible accounts expense is comprised of two factors. The first is the actual expense from customer accounts that remain
3 uncollected 90 days after their account has moved to a final status (note that a final status indicates that they are no longer a customer).
4 The second component is the reserve for uncollectible accounts. Each month the reserve is calculated to determine the collectability
5 of the accounts receivable portfolio. This value is compared to the amount reserved in the previous month and the difference used
6 to adjust the actual account expense. This total is then recorded as the total uncollectible accounts expense.

7 Outside Collection Agency Expenses

8 Expenses for outside collection agencies for the year 2011 are \$1,004,856. The jurisdictional portion of the 2011 total Company
9 amount is estimated to be \$353,408 based upon the Delivery Service Revenue allocator. See WPA-5, Page 5. Total Company
10 expenses for outside collection agencies were \$1,022,834, \$1,068,179, and \$1,014,187, for the years 2010, 2009, and 2008,
11 respectively.

Schedule C-16
Page 5 of 5

Commonwealth Edison Company
Uncollectible Expense

Witness: Fruehe

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

Commonwealth Edison Company
Insurance Expense
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2011 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/11-10/20/12	\$ 1,347	\$ 1,347	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$400Mil. layer over line 1	10/20/11-10/20/12	3,424	3,424	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/11-10/20/12	505	505	\$5 M	None
4	Various	(4) Excess Fiduciary	\$100Mil. layer over line 3	10/20/11-10/20/12	762	762	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/11-10/20/12	2,787	2,787	\$10 M	None
6	Various	(5) Excess Excess Liability	\$250Mil. layer over line 5	10/20/11-10/20/12	2,357	2,357	None	None
7	AEGIS	Excess Workers' Compensation	\$35Mil. layer over Col G	10/20/11-10/20/12	769	769	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/11-07/26/12	2	2	\$1K Comp/Coll	None
9	AEGIS	Property	\$30Mil. layer over Col G	06/01/11-06/01/12	1,397	1,397	\$10 M	None
10	Various	(6) Excess Property	\$600Mil. layer over line 9	06/01/11-06/01/12	1,092	1,092	None	None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 10	06/01/11-06/01/12	667	667	None	None
12	AIG/Chartis	Non-owned Aircraft	\$10Mil.	11/17/11-11/17/12	24	24	None	None
13	AIG/Chartis	Commercial Crime	\$25Mil. layer over Col G	06/01/11-6/01/12	59	59	\$250K	None
14	Various	(7) Excess Crime	\$40Mil. layer over line 13	06/01/11-6/01/12	40	40	None	None
15	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/10-02/20/13	17	6	None	None
16	Self insurance							
17	ComEd is a qualified self - insurer in the State of Illinois for up to:							
18	\$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.							
19	\$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Excess Directors & Officers carriers are AEGIS, EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul (Travelers), Arch, XL Specialty, CODA/Ace (Bermuda), Endurance, Everest Sepcialty, Chubb and Freedom
- (4) Excess Fiduciary carriers are HCC, EIM, Axis, St. Paul and AEGIS.
- (5) Excess Excess Liability carriers are EIM, Canopus and Ace (Bermuda).
- (6) Excess Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, Chartis and Munich Re.
- (7) Excess Crime carriers are Zurich and Great American

Commonwealth Edison Company
Insurance Expense
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
2011 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/11-12/31/11	\$ 171	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/11-12/31/11	736	None	(4)
3	The Hartford	Disability insurance for management employees	50% - 70% of earnings	01/01/11-12/31/11	5,885	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/11-12/31/11	20,941	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	4,908	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	9,562	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	1,378	None	(4)
8	John Hancock	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/11-12/31/11	792	None	(7)
9	ARAG	Group Legal insurance for employees	(6)	01/01/11-12/31/11	242	None	(8)
10	Self insurance						
11	Aetna - A dental PPO plan for active employees and retirees.						
12	Humana - A dental PPO plan for Local 15 active employees.						
13	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
14	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
15	Health Fitness (Focused Health Solutions) - Provides disease management services for participants with chronic diseases.						
16	Health Fitness also provides health coaching, HRA and onsite biometric screenings for eligible populations at Exelon						
17	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees. Also, staffs the 24/7 nurseline.						
18	Express Scripts - A prescription drug benefit plan for active employees and retirees.						
19	United Behavioral Health (UBH) formerly OptumHealth - Provides the EA ² for all employees.						
20	Health Alliance - A POS health plan for active employees and retirees.						
21	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
22	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over 25 weeks), the Hartford disability insurance coverage is utilized.						
23							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. "West only" signifies group insurance for Exelon Corporation, ComEd, GENCO and BSC employees and retirees in midwestern states, primarily Illinois.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Premiums paid to John Hancock in plan year 2011
- (8) Premiums paid to ARAG during plan year 2011.

Commonwealth Edison Company

Insurance Expense
2010 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2010 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/10-10/20/11	\$ 1,130	\$ 1,130	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$400Mil. layer over line 1	10/20/10-10/20/11	3,701	3,701	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/10-10/20/11	513	513	\$5 M	None
4	Various	(4) Excess Fiduciary	\$100Mil. layer over line 3	10/20/10-10/20/11	762	762	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/10-10/20/11	2,875	2,875	\$10 M	None
6	Various	(5) Excess Excess Liability	\$250Mil. layer over line 5	10/20/10-10/20/11	2,252	2,252	None	None
7	AEGIS	Excess Workers' Compensation	\$35Mil. layer over Col G	10/20/10-10/20/11	653	653	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/10-07/26/11	2	2	\$1K Comp/Coll	None
9	AEGIS	Property	\$30Mil. layer over Col G	06/01/10-06/01/11	1,470	1,470	\$10 M	None
10	Various	(6) Excess Property	\$600Mil. layer over line 9	06/01/10-06/01/11	1,122	1,122	None	None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 10	06/01/10-06/01/11	667	667	None	None
12	AIG/Chartis	Non-owned Aircraft	\$10Mil.	11/17/10-11/17/11	21	21	None	None
13	AIG/Chartis	Commercial Crime	\$25Mil. layer over Col G	06/01/10-6/01/11	62	62	\$250K	None
14	Various	(7) Excess Crime	\$40Mil. layer over line 13	06/01/10-6/01/11	41	41	None	None
15	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/10-02/20/13	17	6	None	None

16 **Self insurance**

17 ComEd is a qualified self - insurer in the State of Illinois for up to:

18 \$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.

19 \$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Excess Directors & Officers carriers are AEGIS, EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul, Arch, XL Specialty, CODA / Ace (Bermuda), Endurance, Everest Specialty, Chubb, Scottsdale, and Ariel Re.
- (4) Excess Fiduciary carriers are HCC, EIM, Axis, St. Paul and AEGIS.
- (5) Excess Excess Liability carriers are EIM, Canopus and Ace (Bermuda).
- (6) Excess Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, Chartis and Munich Re.
- (7) Excess Crime carriers are Zurich and Great American

Commonwealth Edison Company
Insurance Expense
2010 Actual
(In Thousands)

Witness: Friebe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
<u>2010 - Group Insurance</u>							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/10-12/31/10	\$ 179	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/10-12/31/10	636	None	(4)
3	The Hartford	Disability insurance for management employees	50% - 70% of earnings	01/01/10-12/31/10	5,759	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/10-12/31/10	19,731	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/10-12/31/10	4,320	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/10-12/31/10	7,644	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/10-12/31/10	1,389	None	(4)
8	John Hancock	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/10-12/31/10	751	None	(7) (8)
9	ARAG	Group Legal insurance for employees	(6)	01/01/10-12/31/10	212	None	(9)
10	Self insurance						
11	Aetna - A dental PPO plan for active employees and retirees.						
12	Humana - A dental PPO plan for Local 15 active employees.						
13	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
14	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
15	Focused Health Solutions - Provides disease management services for participants with chronic diseases.						
16	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees. Also, staffs the 24/7 nurseline as of 1/1/2011.						
17	Caremark - A prescription drug benefit plan for active employees and retirees. The contract with Caremark ended 12/31/10. Express Scripts is the Rx vendor as of 1/1/2011.						
18	United Behavioral Health (UBH) formerly OptumHealth - Provides mental health and substance abuse benefits to active employees and retirees. In 2011, UBH will no longer handle mental health/substance abuse benefits for any group. They remain the EAP for all employees.						
19	Carewise - A 24 / 7 nurseline for active employees and retirees. Contract ended as of 12/31/2010. The nurseline will be administered through BCBS IL as of 1/1/2011.						
20	Health Alliance - A POS health plan for active employees and retirees.						
21	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
22	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over 25 weeks), the Hartford disability insurance coverage is utilized.						
23							
24							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. "West only" signifies group insurance for Exelon Corporation, ComEd, GENCO and BSC employees and retirees in midwestern states, primarily Illinois.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Long Term Care insurance vendor has changed from MetLife to John Hancock as of 4/1/2010.
- (8) Jan - Mar premiums (~\$80K) are based on 2009 data from Form 5500. Apr - Dec premiums (~\$670K) are based on actual John Hancock premiums Apr - Nov 2010.
- (9) Premiums paid to ARAG during plan year 2010.

Commonwealth Edison Company
Insurance Expense
2009 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2009 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/09-10/20/10	\$ 1,183	\$ 1,183	\$10 M	None
2	Various	(3) Umbrella Directors & Officers	\$400Mil. layer over line 1	10/20/09-10/20/10	4,090	4,090	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/09-10/20/10	495	495	\$5 M	None
4	Various	(4) Umbrella Fiduciary	\$100Mil. layer over line 3	10/20/09-10/20/10	759	759	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/09-10/20/10	3,021	3,021	\$10 M	None
6	Various	(5) Umbrella Excess Liability	\$250Mil. layer over line 5	10/20/09-10/20/10	2,199	2,199	None	None
7	AEGIS	Umbrella Workers' Compensation	\$35Mil. layer over Col G	10/20/09-10/20/10	747	747	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/09-07/26/10	43	43	\$1K Comp/Coll	None
9	AEGIS	Property	\$30Mil. layer over Col G	06/01/09-06/01/10	1,463	1,463	\$10 M	None
10	Various	(6) Umbrella Property	\$600Mil. layer over line 9	06/01/09-06/01/10	1,193	1,193	None	None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 10	06/01/09-06/01/10	670	670	None	None
12	AIG	Non-owned Aircraft	\$10Mil.	11/17/09-11/17/10	25	25	None	None
13	AIG	Commercial Crime	\$25Mil. layer over Col G	06/01/09-6/01/10	63	63	\$250K	None
14	Various	(7) Umbrella Crime	\$40Mil. layer over line 13	06/01/00-6/01/10	42	42	None	None
15	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/10-02/20/13	17	6	None	None
16	Self insurance							
17	ComEd is a qualified self - insurer in the State of Illinois for up to:							
18	\$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.							
19	\$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Umbrella Directors & Officers carriers are EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul, Swiss Re, Arch, XL Specialty, CODA / Ace (Bermuda), Endurance, Everest Specialty, AEGIS, Chubb, Scotsdale, and Ariel Re .
- (4) Umbrella Fiduciary carriers are HCC, EIM, Axis, St. Paul and AEGIS.
- (5) Umbrella Excess Liability carriers are EIM, Lloyds of London (AEGIS Syndicate) and Ace (Bermuda).
- (6) Umbrella Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, and LIU.
- (7) Umbrella Crime carriers are Zurich and Great American

Commonwealth Edison Company

Insurance Expense
2009 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (8) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Claims (G)
<u>2009 - Group Insurance</u>							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/09-12/31/09	\$ 206	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/09-12/31/09	513	None	(4)
3	The Hartford	Disability insurance for management employees	50% - 70% of earnings	01/01/09-12/31/09	5,662	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/09-12/31/09	17,584	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/09-12/31/09	4,165	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/09-12/31/09	7,053	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/09-12/31/09	1,215	None	(4)
8	MetLife	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/09-12/31/09	297	None	(7) (9)
9	Self insurance						
10	Aetna - A dental PPO plan for active employees and retirees.						
11	Humana - A dental PPO plan for Local 15 active employees.						
12	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
13	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
14	Focused Health Solutions - Provides disease management services for participants with chronic diseases.						
15	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees.						
16	Caremark - A prescription drug benefit plan for active employees and retirees.						
17	OptumHealth - Provides mental health and substance abuse benefits to active employees and retirees.						
18	Carewise - A 24 / 7 nurseline for active employees and retirees						
19	Health Alliance - A POS health plan for active employees and retirees.						
20	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
21	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over						
22	25 weeks), the Hartford disability insurance coverage is utilized.						

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. "West only" signifies group insurance for Exelon Corporation, ComEd, GENCO and BSC employees and retirees in midwestern states, primarily Illinois.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Premium is specific to ComEd only.
- (8) Long Term Care Insurance vendor has changed from MetLife to John Hancock as of 4/1/2010.
- (9) Premiums are 2008 data from Form 5500.

Commonwealth Edison Company
Insurance Expense
2008 Actual
(In Thousands)

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2008 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/08-10/20/09	\$ 1,400	\$ 1,400	\$10 M	None
2	Various	(3) Umbrella Directors & Officers	\$400Mil. layer over line 1	10/20/08-10/20/09	4,230	4,230	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/08-10/20/09	495	495	\$5 M	None
4	Various	(4) Umbrella Fiduciary	\$75Mil. layer over line 3	10/20/08-10/20/09	760	760	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/08-10/20/09	2,674	2,674	\$10 M	None
6	Various	(5) Umbrella Excess Liability	\$250Mil. layer over line 5	10/20/08-10/20/09	2,153	2,153	None	None
7	AEGIS	Umbrella Workers' Compensation	\$35Mil. layer over Col G	10/20/08-10/20/09	828	828	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/08-07/26/09	134	134	\$1K Comp/Coll	None
9	AEGIS	Property	\$30Mil. layer over Col G	06/01/08-06/01/09	1,463	1,463	\$10 M	None
10	Various	(6) Umbrella Property	\$600Mil. layer over line 9	06/01/08-06/01/09	1,156	1,156	None	None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 10	06/01/08-06/01/09	706	706	None	None
12	AIG	Non-owned Aircraft	\$10Mil.	11/17/08-11/17/09	26	26	None	None
13	AIG	Commercial Crime	\$25Mil. layer over Col G	06/01/08-6/01/09	97	97	\$250K	None
14	Great American	Umbrella Crime	\$15Mil. layer over line 13	06/01/08-6/01/09	22	22	None	None
15	IL National Insurance Co. (AIG)	Special Crime	\$25Mil.	02/20/07-02/20/10	20	7	None	None

16 **Self insurance**

17 ComEd is a qualified self - insurer in the State of Illinois for up to:

18 \$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.

19 \$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Umbrella Directors & Officers carriers are EIM, Hartford, AIG, HCC, AXIS, Zurich, Ace Westchester, RSUI, St. Paul, Swiss Re, Arch, XL Specialty, CODA / Ace (Bermuda), AEGIS, Chubb, Scottsdale, and Ariel Re.
- (4) Umbrella Fiduciary carriers are HCC, EIM, Axis, and St. Paul.
- (5) Umbrella Excess Liability carriers are EIM, Lloyds of London (AEGIS Syndicate) and Ace (Bermuda).
- (6) Umbrella Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, and LIU.

Commonwealth Edison Company
Insurance Expense
2008 Actual
(In Thousands)

Witness: Fruhe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Claims (G)
2008 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (West only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/08 - 12/31/08	\$ 195	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/08 - 12/31/08	381	None	(4)
3	Reliance Standard	Disability insurance for management employees	50% - 70% of earnings	01/01/08 - 12/31/08	4,533	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/08 - 12/31/08	16,181	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/08 - 12/31/08	4,273	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/08 - 12/31/08	6,968	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/08 - 12/31/08	1,262	None	(4)
8	MetLife	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/08 - 12/31/08	297	None	(7)
9	Self insurance						
10	Aetna - A dental PPO plan for active employees and retirees.						
11	Humana - A dental PPO plan for Local 15 active employees.						
12	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
13	Vision Service Plan (VSP) and National Ear Care Plan (NECP) - Provides vision and hearing benefits to active employees and retirees.						
14	Focused Health Solutions - Provides disease management services for participants with chronic diseases.						
15	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees.						
16	Caremark - A prescription drug benefit plan for active employees and retirees.						
17	United Behavioral Health/Optum - Provides mental health and substance abuse benefits to active employees and retirees.						
18	Carewise - A 24 / 7 nurseline for active employees and retirees						
19	Health Alliance - A POS health plan for active employees and retirees.						
20	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
21	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over						
22	25 weeks), the Unum disability insurance coverage is utilized.						

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. "West only" signifies group insurance for Exelon Corporation, ComEd, GENCO and BSC employees and retirees in midwestern states, primarily Illinois.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Premium is specific to ComEd only.

Commonwealth Edison Company
Taxes Other Than Income Taxes
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Total Company (B)	Jurisdictional (1) (C)
1	<u>Taxes Other Than Income Taxes - Account 236</u>		
2	Infrastructure Maintenance Fee	(2) \$ 89,783	\$ -
3	Rider RCA - Low Income Assistance	(3) 41,225	-
4	Rider RCA - Renewable Energy	(3) 4,255	-
5	Property Taxes	(4) 21,749	16,942
6	Illinois Electricity Distribution Tax - 2011	(5) 106,200	106,200
7	Illinois Electric Distribution Tax - Prior Years	(6) 1,177	-
8	Public Utilities Fund - Base Maintenance Contribution	3,783	3,783
9	Payroll Taxes	(7) 24,136	21,768
10	State Use Tax on Purchases	(8) 821	640
11	Chicago Sales and Use Taxes	(8) 14	11
12	State Franchise Tax	(8) 2,008	1,564
13	Chicago Dark Fiber Tax	(8) 91	71
14	Vehicle Licenses	(9) 17	13
15	Miscellaneous	(10) 12	9
16	Total - Account 236	<u>\$ 295,271</u>	<u>\$ 151,001</u>
17	Payroll Taxes Recovered Under Rider PE		(106)
18	Total Jurisdictional Taxes Other than Income		<u>\$ 150,895</u>
19	<u>Taxes Other Than Income Taxes - Account 241</u>		
20	Municipal Utility Tax	(11) \$ 243,978	
21	Electricity Excise Tax	(12) 258,592	
22	Total - Account 241	<u>\$ 502,570</u>	

Notes:

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

Commonwealth Edison Company
Taxes Other Than Income Taxes
2011
(In Thousands)

Witness: Fruhe

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

Notes:

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

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

Witness: Friehe

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

Notes:

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

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

Witness: Fruehe

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

Notes:

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

Commonwealth Edison Company

Taxes Other Than Income Taxes

2008 Actual

(In Thousands)

No.	Description (A)	Type of Tax (B)	Company (1) (C)	Expense (2) (D)	Accounts (3) (E)	Witness: Fruehe	
						(3) (F)	(3) (G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 91,522	\$ 91,522	\$ -	\$ -	\$ -
3	Rider 21 - Low Income Assistance	(5) customer	32,590	32,590	-	-	-
4	Rider 21 - Renewable Energy	(5) customer	4,076	4,076	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	108,254	108,254	-	-	-
6	Public Utility Fund	Miscellaneous	3,886	3,886	-	-	-
7	Property Taxes	Real Estate	28,999	28,456	-	-	543
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	377	227	-	151	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	43,312	24,487	-	18,826	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,185	712	-	473	-
11	Chicago Employers' Expense Tax	Payroll	66	-	-	66	-
12	Federal Heavy Vehicle Use Tax	Use Tax	16	16	-	-	-
13	State Use Tax on Purchases	Use Tax	753	754	-	-	(22)
14	Chicago Sales and Use Taxes	Use Tax	15	21	-	-	(6)
15	Chicago Transaction Tax	Use Tax	7	6	-	-	1
16	State Franchise Tax	Miscellaneous	2,037	2,037	-	-	-
17	Chicago Dark Fiber Revenue Tax	Miscellaneous	78	78	-	-	-
18	Vehicle Licenses	Miscellaneous	1,514	-	1,514	-	-
19	Other	Miscellaneous		341			(341)
20	Total - Account 236		<u>\$ 318,666</u>	<u>\$ 297,461</u>	<u>\$ 1,514</u>	<u>\$ 19,515</u>	<u>\$ 176</u>
21	<u>Taxes Other Than Income Taxes - Account 241</u>						
22	Municipal Utility Tax	(7) kWh based	\$ 219,043				
23	Electricity Excise Tax	(8) kWh based	265,346				
24	Total - Account 241		<u>\$ 484,389</u>				

Notes:

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

Schedule C-19
Page 1 of 2

Commonwealth Edison Company

Property Taxes
2011 Actual
(In Thousands)

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)	<u>Jurisdictional (1)</u> (C)
1	Real Estate Taxes - Account 408.1	<u>\$ 21,749</u>	<u>\$ 16,942</u>

Note:

(1) Real estate taxes are allocated based on the Net Plant allocator

Commonwealth Edison Company
Property Taxes
2008 - 2010
(In Thousands)

Witness: Fruehe

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

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2011 Actual
(In Thousands)

Line No.	Description (A)	Taxing Authority (B)	Effective Rate (C)	Basis (D)	Total Tax Assessed (E)	Amount Passed to Customers (F)	Amount Charged to Operating Expense (G)	ICC Account (H)	Fees or Foregone Discounts (I)	Explanation of fees or Foregone Discounts (J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	62	-	62	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	355	-	355	408.1	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	10	-	10	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	91	-	91	408.1	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	1,885	-	1,885	Various	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	2	-	2	408.1	None	Not applicable
8	Chicago Dark Fiber Revenue Tax	Chicago	8.0%	(4)	2,008	-	2,008	408.1	None	Not applicable
9	Vehicle Licenses	Various	(5)	(5)						
10	Municipal Tax	Various	(6)	(6)						
11	Franchise Taxes									
12	State Franchise Tax	Illinois	0.1%	(7)	4,412	-	4,412			
13	Total									

Witness: Fruehe

Notes:

- The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- This tax is part of the Chicago Transaction Tax described in note 3 above. The tax is assessed for the lease of fiber optic lines.
- Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to Clearing Account 184 and then to various accounts.
- Tax imposed by a municipality and collections go through reconciliation of recovery. Over/under recovery of collections.
- This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Reconciliation of Taxes Other Than Income Taxes to Schedule C-1
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Sched. Ref (B)	Type of Tax (C)	Acct (D)	Total Company (E)
1	Federal and state taxes other than income:				
2	Illinois Electric Distribution Tax (1), (2)	C-18	Miscellaneous	408.1	107,377
3	Illinois Electric Distribution Tax	C-18	Miscellaneous	Various	-
4	Federal Unemployment Insurance Tax (FUTA)	C-18	Payroll	408.1	196
5	FUTA Tax Capitalized	C-18	Payroll	107&108	162
6	Federal Insurance Contributions Tax (FICA)	C-18	Payroll	408.1	23,216
7	FICA Tax Capitalized	C-18	Payroll	107&108	20,244
8	State Unemployment Insurance Tax (SUTA)	C-18	Payroll	408.1	662
9	SUTA Tax Capitalized	C-18	Payroll	107&108	546
10	Federal Heavy Vehicle Use Tax	C-18	Use Tax	408.1	17
11	State Use Tax on Purchases	C-18	Use Tax	408.1	821
12	State Use Tax on Purchases	C-18	Use Tax	Various	4,757
13	Public Utility Fund Base Maintenance Contribution	C-18	Miscellaneous	408.1	3,783
14	Subtotal				\$ 161,781
15	Total Property Taxes	C-18			22,016
16	Total Local Taxes, Municipal Taxes, and Franchise Taxes	Page 1			4,412
17	Total Add - On Taxes	C-18			634,163
18	Subtotal				\$ 822,372
19	State of Illinois Electricity Excise Tax \ Muni Utility Tax	C-18			(502,570)
20	Taxes Other Than Income - Total Company	(3)			\$ 319,802
21	Taxes not charged to Operating Expense	(4)			(24,533)
22	Taxes Other Than Income - Charged to Operating Expense	(5)			\$ 295,269
23	Reductions to arrive at jurisdictional amounts	(6)			(144,374)
24	Total Taxes Other Than Income - Jurisdictional	C-1			\$ 150,895

Notes:

- (1) The basis of the calculation of the tax is MWH.
- (2) Assessment by the State of Illinois on Illinois regulated utilities.
- (3) Agrees with Schedule C-18, Page 2, Line 21, Column C. Amount of slightly due to rounding.
- (4) Total of Schedule C-18, Page 2, Line 21, Columns E, F, & G.
- (5) Agrees with Schedule C-18, Page 2, Line 21, Column D.
- (6) Adjustment for Supply Admin Less the Sum of Revenue Taxes, Rider RCA, and amounts assigned to Transmission on WPC-18.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2010 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)				408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	63	-	63	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	327	-	327	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)				Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	10	-	10	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)				Various	None	Not applicable
8	Chicago Dark Fiber Revenue Tax	Chicago	8.0%	(4)	80	-	80	408.1	None	Not applicable
9	Vehicle Licenses	Various	(5)	(5)	1,887	-	1,887	Various	None	Not applicable
10	Franchise Taxes									
11	State Franchise Tax	Illinois	0.1%	(6)	2,016	-	2,016	408.1	None	Not applicable

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) This tax is part of the Chicago Transaction Tax described in note 3 above. The tax is assessed for the lease of fiber optic lines.
- (5) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to a clearing account (# 184) and then to various accounts.
- (6) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2009 Actual
(In Thousands)

Witness: Friehe

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	64	-	64	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	373	-	373	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	-	-	-	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	10	-	10	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	-	-	-	Various	None	Not applicable
8	Chicago Dark Fiber Revenue Tax	Chicago	8.0%	(4)	79	-	79	408.1	None	Not applicable
9	Vehicle Licenses	Various	(5)	(5)	1,748	-	1,748	Various	None	Not applicable
10	Franchise Taxes									
11	State Franchise Tax	Illinois	0.1%	(6)	2,201	-	2,201	408.1	None	Not applicable

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) This tax is part of the Chicago Transaction Tax described in Note 3 above. The tax is assessed for the lease of fiber optic lines.
- (5) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to a clearing account (# 184) and then to various accounts.
- (6) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2008 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	66	-	66	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	21	-	21	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	(6)	-	(6)	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	6	-	6	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	1	-	1	Various	None	Not applicable
8	Vehicle Licenses	Various	(4)	(4)	1,514	-	1,514	Various	None	Not applicable
9	Franchise Taxes									
10	State Franchise Tax	Illinois	0.001	(5)	2,037	-	2,037	408.1	None	Not applicable

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to a clearing account (# 184) and then to various accounts.
- (5) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Miscellaneous General Expenses
2011 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Form 1 Amount (1) (B)	Adjustments (C)	Adjusted Amount (D)	Jurisdictional (2) (E)
1	Industry Association Dues	\$ 656	\$ -	\$ 656	\$ 592
2	Other Experimental and General Research Expenses	1,080	(164) (3)	916	826
3	Accrued Vacation Pay	1,239	-	1,239	1,117
4	Environmental Remediation Expenses	599	-	599	540
5	Other Environmental Projects	1,167	-	1,167	1,053
6	Illinois Energy Efficiency Program	1,011	-	1,011	912
7	Directors' Fees and Expenses	716	-	716	646
8	Write-down of Obsolete Materials	698	-	698	630
9	Bank Fees	1,320	(390) (4)	930	839
10	Undistributed Employee Expenses	804	-	804	725
11	Other	(545)	-	(545)	(492)
12	Total Miscellaneous General Expenses	<u>\$ 8,745</u>	<u>\$ (554)</u>	<u>\$ 8,191</u>	<u>\$ 7,387</u>

Notes:

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

Schedule C-21
Page 2 of 2

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

Witness: Fruehe

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

Notes:

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

Schedule C-22
Page 1 of 1

Commonwealth Edison Company
Cost Savings Programs

Witness: Fruehe

Line No.	Description
	(A)
1	ComEd is not seeking recovery of initial costs from any new
2	2011 cost savings programs in this proceeding.

Schedule C-23
Page 1 of 2

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

Witness: Fruehe

Line No.	Account Description (A)	ICC Account (B)	Adjusted Total Company (1) (C)	Jurisdictional (1) (D)
1	Forfeited Discounts	450	\$ (37,753)	\$ (34,880)
2	Miscellaneous Service Revenues	451	(9,426)	(9,216)
3	Rent from Electric Property	454	(78,424)	(68,442)
4	Other Electric Revenues	456	(1,684)	(2,268)
5	Transmission of Electricity to Others	456.1	(465,518)	(4,299)
6	Other Revenue Adjustments		(58,824)	(26,578)
7	Total Miscellaneous Operating Revenues		<u>\$ (651,629)</u>	<u>\$ (145,683)</u>

Note:

(1) See WPC-23 for additional information.

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

Witness: Fruehe

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

Commonwealth Edison Company
Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
(In Thousands)

Witness: Fruehe

Line No.	Account & Description (A)	Activity in 2011				Balance at 12/31/2011 (F)
		Balance at 1/1/2011 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (30,183)	\$ (6,056)	\$ -	\$ 6,386	\$ (29,853)
2	Subaccount 228320 - Worker's Comp - Long Term	(23,487)	(5,549)	-	6,129	(22,907)
3	Total FERC Account 228.2	<u>\$ (53,670)</u>	<u>\$ (11,604)</u>	<u>\$ -</u>	<u>\$ 12,514</u>	<u>\$ (52,760)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
(In Thousands)

Witness: Fruehe

Line No.	Account & Description (A)	Activity in 2010				Balance at 12/31/2010 (F)
		Balance at 1/1/2010 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (32,053)	\$ (4,068)	\$ -	\$ 5,938	\$ (30,183)
2	Subaccount 228320 - Worker's Comp - Long Term	(20,973)	(7,970)	-	5,456	(23,487)
3	Total FERC Account 228.2	<u>\$ (53,026)</u>	<u>\$ (12,038)</u>	<u>\$ -</u>	<u>\$ 11,394</u>	<u>\$ (53,670)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
(In Thousands)

Witness: Fruehe

Line No.	Account & Description (A)	Activity in 2009				Balance at 12/31/2009 (F)
		Balance at 1/1/2009 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (40,351)	\$ 3,550	(2) \$ -	\$ 4,748	\$ (32,053)
2	Subaccount 228320 - Worker's Comp - Long Term	(22,956)	(3,837)	-	5,819	(20,973)
3	Total FERC Account 228.2	<u>\$ (63,307)</u>	<u>\$ (287)</u>	<u>\$ -</u>	<u>\$ 10,567</u>	<u>\$ (53,026)</u>

Notes:

- (1) Legal fees are not included in the reserve; they are charged to expense as incurred.
- (2) Claims activity was very favorable in 2009 with many cases dismissed or projected risk exposure reduced. The implementation of new safety programs and procedures contributed to the favorable experience. Further, construction related accidents were lower with the decline in construction activity.

Commonwealth Edison Company
Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
(In Thousands)

Witness: Fruehe

Line No.	Account & Description (A)	Activity in 2008				Balance at 12/31/2008 (F)
		Balance at 1/1/2008 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (52,760)	\$ 5,299 (2)	\$ -	\$ 7,110	\$ (40,351)
2	Subaccount 228320 - Worker's Comp - Long Term	(18,921)	(8,948)	-	4,913	(22,956)
3	Total FERC Account 228.2	<u>\$ (71,681)</u>	<u>\$ (3,649)</u>	<u>\$ -</u>	<u>\$ 12,023</u>	<u>\$ (63,307)</u>

Notes:

- (1) Legal fees are not included in the reserve; they are charged to expense as incurred.
- (2) Claims activity was very favorable in 2008 with many cases dismissed or projected risk exposure reduced. The implementation of new safety programs and procedures contributed to the favorable experience. Further, construction related accidents were lower with the decline in construction activity.

Commonwealth Edison Company
Add-On Taxes
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Basis of Assessment (B)	2011 (1) (C)
1	State of Illinois Electricity Excise Tax	kilowatt hour (2)	\$ 258,592
2	Municipal Utility Tax	kilowatt hour (3)	243,978
3	Municipal Compensation / Infrastructure Maintenance Fee	kilowatt-hour (4)	89,783
4	Renewable Energy Resource Charge and Low-Income	Flat charge per customer (5)	45,480
5	Energy Assistance Fund		
6	Total		<u>\$ 637,833</u>

Notes:

- (1) Add-on taxes are not recovered in tariffed rates. Rather, these add on taxes are recovered in separate riders. Transactions for these add-on taxes are recorded in separate general ledger account for proper segregation.
- (2) Tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only. Activity is recorded in Account 241-Tax Collections Payable.
- (3) Municipalities are allowed to impose taxes on ComEd's customers based on electricity consumption. This tax is collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only. Activity is recorded in Account 241 - Tax Collections Payable.
- (4) Tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Tax is collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).

Schedule C-25
Page 2 of 4

Commonwealth Edison Company
Add-On Taxes Recorded as Revenues
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amounts Recorded As Revenue			
		Actual 2011 (B)	Actual 2010 (C)	Actual 2009 (D)	Actual 2008 (E)
1	State of Illinois Electricity Excise Tax	(1) \$ -	\$ -	\$ -	\$ -
2	Municipal Utility Tax	(1) -	-	-	-
3	Municipal Compensation / Infrastructure Maint. F (2)	89,783	91,819	87,698	91,522
4	Renewable Energy Resource Charge and Low-				
5	Income Energy Assistance Fund	(2) <u>45,480</u>	<u>46,376</u>	<u>41,841</u>	<u>36,666</u>
6	Total	<u>\$ 135,263</u>	<u>\$138,195</u>	<u>\$ 129,539</u>	<u>\$128,188</u>

Notes:

(1) Pass through tax is recorded as a balance sheet item only.

(2) Equal amounts are recorded as revenue and expense. See Page 3.

Schedule C-25
Page 3 of 4

Commonwealth Edison Company
Add-On Taxes Recorded as Expense
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amounts Recorded As Expense			
		Actual 2011 (B)	Actual 2010 (C)	Actual 2009 (D)	Actual 2008 (E)
1	State of Illinois Electricity Excise Tax	(1) \$ -	\$ -	\$ -	\$ -
2	Municipal Utility Tax	(1) -	-	-	-
3	Municipal Compensation / Infrastructure Maint. I (2)	89,783	91,819	87,698	91,522
4	Renewable Energy Resource Charge and Low-				
5	Income Energy Assistance Fund	(2) <u>45,480</u>	<u>46,376</u>	<u>41,841</u>	<u>36,666</u>
6	Total	<u>\$ 135,263</u>	<u>\$138,195</u>	<u>\$ 129,539</u>	<u>\$ 128,188</u>

Notes:

(1) Pass through tax is recorded as a balance sheet item only.

(2) Equal amounts are recorded as revenue and expense. See Page 2.

Schedule C-25
Page 4 of 4

Commonwealth Edison Company
Add-On Taxes - Accounting Fees Collected
(In Thousands)

Witness: Fruche

<u>Line No.</u>	<u>Description</u>	<u>Actual 2011</u>	<u>Actual 2010</u>	<u>Actual 2009</u>	<u>Actual 2008</u>
	(A)	(B)	(C)	(D)	(E)
1	Accounting fees collected (1)	<u>\$ (7,263)</u> (2)	<u>\$ (7,187)</u>	<u>\$ (6,374)</u>	<u>\$ 6,633</u>

Notes:

- (1) Under Section 9-221 of the Public Utilities Act and Section 8-11-2 subsection 4(b) of the Illinois Municipal Code, ComEd is allowed to collect a 3% fee as reimbursement of administrative expenses incurred in accounting for the municipal taxes. The fee is based on taxes imposed on customers by municipalities under Rider 23 (Municipal and State Tax Additions). The fee amounts are included in revenues from ultimate consumers.
- (2) The accounting fees collected were included in Miscellaneous Operating Revenue. See WPC-23, Page 8, Line 4, Column C.

Commonwealth Edison Company
Amortization of Regulatory Debits and Credits
2011 Actual
(In Thousands)

Witness: Enbridge

Line No.	Description (A)	Time Period Costs Were Averaged		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of Year (F)	Balance at End of Year (G)	Amortization (Expense) or Credit (H)		Jurisdictional (I)
		From (B)	To (C)					(J)	(K)	
1	<u>Amortization Charged to account 407.3</u>									
2	Capitalized incentive costs	(1) 1/1/2000	12/31/2000	42 Years	01-0423	\$ 8,439	\$ 8,198	(2) \$ (241)	\$ (241)	
3	Original Cost Audit Costs	1/1/2006	5/31/2011	3 Years	07-0566 & 10-0467	365	1,298	(526)	(526)	
4	Original Cost Audit Proceeding-Post 2008	(3) 10/1/2008	12/31/2010	3 Years	08-0312	105	-	-	-	
5	Smart Grid Workshops - (ISSGC)	(3) 1/1/2009	12/31/2010	3 Years	07-0566 & 08-0675	1,344	-	-	-	
6	Rehearing on ICC Docket 05-0597	1/1/2006	12/31/2006	3 Years	07-0566	534	171	(344)	(344)	
7	Lease Abandonment Costs	1/1/2006	12/31/2006	3 Years	07-0566	769	255	(514)	(514)	
8	Rate Case Costs - ICC Docket 07-0566 & 10-0467	1/1/2007	12/31/2011	3 Years	07-0566 & 10-0467	2,602	7,158	(3,173)	(3,173)	
9	Rate Design Proceeding	(4) 10/1/2008	12/31/2010	3 Years	07-0566 & 08-0532	498	-	-	-	
10	2010 Distribution Rate Case Deferred Expense	(4) 2/1/2010	12/31/2011	3 Years	10-0467	5,711	-	-	-	
11	AMI Pilot Program Costs	1/1/2009	12/31/2011	3 to 10 Years	09-0263	-	7,951	(5) (1,474)	(1,474)	
12	AMI Filing Deferred Costs	(6) 3/1/2009	12/31/2010	3 Years	07-0566 & 08-0675	428	-	-	-	
13	2009 Severance Costs	8/1/2009	12/31/2010	3 Years	10-0467	-	10,236	(2,495)	(2,495)	
14	Storm Costs Capitalized	(7) 6/1/2011	8/31/2011	5 Years	-	-	54,561	(13,640)	(13,640)	
15	Deferred Costs of Initial Formula Rate Filing	1/1/2011	1/1/2011	3 Years	-	-	1,456	(524)	(524)	
16	2011 Rate Design Studies	7/1/2011	12/31/2011	-	-	-	640	-	-	
17	Recoverable RTO Start up Costs	pre-2003	12/31/2009	119 Months	FERC ER03-1334, ER04-367, EL05-74	9,837	7,279	(8) (3,310)	-	
18	MOP Remediation Costs	7/1/2006	12/31/2010	9 Years	05-0597	110,116	114,715	(9) (9,402)	-	
19	FORCB Regulatory Asset	-	-	-	-	-	-	2,943	-	
20	Rider UF	-	-	-	-	13,661	-	(13,661)	-	
21	Conditional Asset Retirement Obligations Reg Asset	1/1/2003	12/31/2011	Varies by asset	(10)	61,050	50,174	(1,517)	-	
22	Total Amortization Charged to account 407.3							\$ (47,878)	\$ (22,931)	
23	<u>Amortization Charged to account 407.4</u>									
24	Establishment of 2009 Severance Reg asset	(11) 8/1/2009	12/31/2010	3 Years	10-0467	-	-	(12) \$ 12,831	\$ -	
25	Establishment of Reg Asset for 2011 Significant Storms	6/1/2011	8/31/2011	3 Years	-	-	-	(13) \$ 68,201	\$ 68,201	
26	Establishment of Reg Asset for Medicare Part D	1/1/2006	12/31/2011	Varies by asset	-	\$ -	\$ 12,753	(14) \$ 9,313	\$ -	
27	Establishment of AMI Rider	1/1/2009	12/31/2011	3 to 10 Years	-	-	-	(15) \$ 2,334	\$ -	
28	Total Amortization Charged to account 407.4							\$ 92,679	\$ 68,201	
29	<u>Amortization Charged to account 407.0</u>									
30	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years	99-0117	\$ (2,830)	\$ (1,893)	(2) \$ 946	\$ -	
31	Deferred Benefits - investment tax credits sold	6/30/1981	6/30/1981	31.5 years	99-0117	-	-	\$ 192	\$ 111	
32	Total Amortization Charged to account 407.0							\$ 1,138	\$ 111	
33	Total Amortization to FERC accounts 407:							(16) \$ 45,939		

Notes:

- The initial amount included in this account was \$10,857,000, representing the capitalization of incentive costs as part of the March 2003 agreement. See ICC Order No. 01-0423, dated March 28, 2003.
- 12/31/10 Balance included in the recalculation of the jurisdictional rate base (See Schedule B-10).
- The balance was transferred to the regulatory asset for Original Cost Audit Costs upon final order of Docket 10-0467.
- The balance was transferred to the regulatory asset for Rate Case Costs - ICC Docket 07-0566 & 10-0467 upon final order of Docket 10-0467.
- AMI Pilot Costs regulatory asset consists of deferred expenses and the cost of prematurely retired meters. The cost of the retired meters is included in rate base. See Schedule B-10.
- The balance was transferred to the regulatory asset for AMI Pilot Program Costs upon final order of Docket 10-0467.
- Significant Storm costs were credited to account 407400 and charged to account 182300. The regulatory asset is being amortized to account 407300.
- Recovered through PJM charges.
- Recovered through Rider BCR.
- In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- Certain regulatory assets were established by charging account 182300 and crediting account 407400 rather than crediting O&M.
- Regulatory asset balance is shown in column (G), line 12.
- Regulatory asset balance is shown in column (G), line 13.
- Amortization of the Reg Asset is allocated between Deferred Tax Expense (59%) and Deferred Tax Liabilities (41%).
- Regulatory asset balance is shown in column (G), line 10.
- Ties to FERC Form 1, Page 114, Lines 11+12+13.

Docket No. 12-
ComEd Ex. 3.3

Schedule C-26
Page 2 of 2

Commonwealth Edison Company
Amortization of Deferred Charges - Debits
2008-2010
(in Thousands)

Line No.	Description (A)	Time Period Costs Were Accrued (B)		Amortization Period (D)	ICC Docket Number (E)	Actual Balance at 12/31/2007 (F)	Net Change-2008 (G)		Actual Balance at 12/31/2008 (I)	Net Change-2009 (J)		Actual Balance at 12/31/2009 (L)	Net Change-2010 (M)		Actual Balance at 12/31/2010 (O)
		From (B)	To (C)				Amortization (G)	Other (H)		Amortization (J)	Other (K)		Amortization (M)	Other (N)	
1	Regulatory Assets (182.3)														
2	Amortization Charged in accounts 2801, 4915	1/1/2003	12/31/2006	7.5 Years	05-0397	\$ 136,934	\$ (21,067)	\$ -	\$ 115,867	\$ (21,067)	\$ -	\$ 94,800	\$ (21,067)	\$ 73,733	
4	Amortization Charged in account 407 (a, d) (2.3, 307.3)														
5	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423	\$ 9,177	\$ (235)	\$ -	\$ 8,942	\$ (241)	\$ -	\$ 8,701	\$ (242)	\$ 8,459	
6	Rate Case Costs - ICC Docket 05-01597	1/1/2005	12/31/2006	3 Years	05-0397	\$ 4,877	\$ (2,438)	\$ -	\$ 2,439	\$ (2,439)	\$ -	\$ -	\$ -	\$ -	
7	Original Cost Audit Costs	1/1/2006	9/15/2008	3 Years	07-0266	\$ -	\$ (51)	\$ 1,548	\$ 1,397	\$ (516)	\$ -	\$ 881	\$ (516)	\$ 365	
8	Rebidding on ICC Docket 05-04597	1/1/2006	12/31/2006	3 Years	07-0266	\$ -	\$ (212)	\$ 2,179	\$ 1,967	\$ (726)	\$ -	\$ 1,241	\$ (726)	\$ 515	
9	Lease Abandonment Costs	1/1/2006	12/31/2008	3 Years	07-0266	\$ -	\$ (316)	\$ 3,255	\$ 2,939	\$ (1,082)	\$ -	\$ 1,854	\$ (1,082)	\$ 769	
10	Rate Case Costs - ICC Docket 07-0566	1/1/2007	12/31/2008	3 Years	07-0566	\$ -	\$ (994)	\$ 10,321	\$ 9,327	\$ (3,434)	\$ 177	\$ 6,070	\$ (3,434)	\$ 2,602	
11	Fin 47 PCB Costs	9/15/2008	12/31/2009	51.5 months	05-0397	\$ -	\$ (93)	\$ 7,253	\$ 6,760	\$ (1,690)	\$ -	\$ 5,070	\$ (1,690)	\$ -	
12	MGP Remediation Costs	7/1/2006	12/31/2009	9 Years	05-0397	\$ 63,677	\$ (6,544)	\$ 21,733	\$ 80,466	\$ (9,880)	\$ 31,980	\$ 102,566	\$ (7,970)	\$ -	
13	Investment Case Costs	1/1/2005	12/31/2006	3 Years	05-0397	\$ 3,595	\$ (1,797)	\$ -	\$ 1,798	\$ (1,798)	\$ -	\$ -	\$ -	\$ -	
14	Recurvable RTD Start-up Costs	pre-2003	12/31/2009	119 Months	FERC ER03-1335, ER04-307, EL05-74	\$ 17,375	\$ (3,184)	\$ 763	\$ 14,952	\$ (3,310)	\$ 752	\$ 12,394	\$ (3,310)	\$ 9,087	
15	Rider DF	2/1/2010	12/31/2010			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,661	
16	Rider AMP	10/1/2009	9/30/2010	3 to 10 Years	09-0263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,304	\$ 4,304	\$ (1,464)	\$ -	
17	Asset Retirement Obligations (ARO) (230)														
18	Asset Retirement Obligations (ARO)	1/1/2005	12/31/2009	Varies by asset	(4)	\$ (163,467)	\$ (2,564)	\$ (7,940)	\$ (173,971)	\$ (2,087)	\$ 81,350	\$ (94,268)	\$ (1,310)	\$ (104,956)	
19	Deferred Credits (233)														
20	Deferred Benefiter - ACRS Deduction sold	6/30/1981	6/30/1981	31.5 years	99-0117	\$ (4732)	\$ 946	\$ -	\$ (3,786)	\$ 947	\$ -	\$ (2,839)	\$ 946	\$ (1,893)	
21	Deferred Benefiter - investment tax cre sold	6/30/1981	6/30/1981	31.5 years	99-0117	\$ (959)	\$ 192	\$ -	\$ (767)	\$ 192	\$ -	\$ (575)	\$ 192	\$ (343)	
22	Total Regulatory Asset and Other Expense Adjustments Amortized to FERC Account 407 (5)						\$ (18,210)		\$ (18,210)	\$ (26,007)		\$ (26,007)	\$ (6,701)	\$ -	

Notes

- (1) The initial amount set up in this account was \$16,857,400, representing the capitalization of incentive costs as part of the 2003 agreement. See ICC Order in Docket No. 01-10423, dated March 28, 2003.
- (2) FIN 47 ARO Reg Asset balance was written off in Q4 2010 due to review of ARO balances and the one-classifications line identified.
- (3) Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and/or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the replacement disposal of equipment and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (4) In accordance with the guidelines of FERC Docket No. RM05-7-005, Order 631, issued April 9, 2005.
- (5) Ties to FERC Form 1, Page 114, Lines 11-12

Schedule C-27
Page 1 of 1

Commonwealth Edison Company
Fuel Adjustment Clause Revenue and Expenses - Electric Utilities
2011

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>
	(A)
1	ComEd does not derive any revenue from or incur any fuel costs recoverable through
2	a uniform fuel adjustment clause (UFAC). Thus, no UFAC revenue or expenses are
3	included in its operating income at proposed rates reflected on Schedule C-1,
4	Jurisdictional Operating Income Summary.

Schedule C-28
Page 1 of 1

Commonwealth Edison Company
Fuel Transportation Expense - Electric Utilities
2011

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	ComEd did not incur any fuel transportation expense for coal
2	contracts during 2011 or for any of the three preceding years.

Schedule C-29
Page 1 of 1

Commonwealth Edison Company
Decommissioning Expenses
2011

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>
	(A)
1	In 2011 there were no revenues realized from a decommissioning rider nor
2	were any decommissioning expenses incurred.

Schedule C-30
Page 1 of 1

Commonwealth Edison Company
Purchased Gas Adjustment Clause Revenue and Expenses - Gas Utilities
2011

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)

Not applicable.

Commonwealth Edison Company
Competitive Services
2011

Witness: Tenorio

Line
No.

1 Section 16-102 of the Public Utilities Act ("Act") provides that "competitive service"
2 includes (i) any service that has been declared to be competitive pursuant to
3 Section 16-113 of this Act, (ii) contract service, and (iii) services, other than tariffed
4 services, that are related to, but not necessary for, the provision of electric power and
5 energy or delivery services.

6 For item (i) above, "any service that has been declared to be competitive pursuant to
7 Section 16-113 of this Act", ComEd notes that service for customers with peak demand
8 of 100 kilowatts and above was declared competitive in accordance with the Illinois
9 Commerce Commission's Order in Docket No. 07-0478 issued pursuant to
10 Section 16-113 of the Act, as amended by Public Act 095-481 which was enacted August
11 28, 2007.

12 With respect to item (ii) above, "contract service", Section 16-102 of the Act provides
13 that "contract service" means (1) services, including the provision of electric power and
14 energy or other services, that are provided by mutual agreement between an electric
15 utility and a retail customer that is located in the electric utility's service area, provided
16 that, delivery services shall not be a contract service until such services are declared
17 competitive pursuant to Section 16-113; and also means (2) the provision of electric
18 power and energy by an electric utility to retail customers outside the electric utility's
19 service area pursuant to Section 16-116. Provided, however, contract service does not
20 include electric utility services provided pursuant to (i) contracts that retail customers are
21 required to execute as a condition of receiving tariffed services, or (ii) special or
22 negotiated rate contracts for electric utility services that were entered into between an
23 electric utility and a retail customer prior to the effective date of this amendatory Act of
24 1997 and filed with the Commission.

25 Thus, ComEd states that during 2011 a total of one customer took contract service from
26 ComEd and that customer was a Qualified Facility as defined in 83 Illinois
27 Administrative Code Part 430.

28 For item (iii) above, "services, other than tariffed services, that are related to, but not
29 necessary for, the provision of electric power and energy or delivery services", ComEd
30 states that no such services were provided. ComEd also notes that other non-utility
31 services are listed in Schedule C-32.

Commonwealth Edison Company
Non-Utility Operations – 2011

Witness: Fruehe

Line
No.

1 Pole Attachments (make ready activity).

2 ComEd performs work to prepare poles for pole attachments. Advances are paid by the
3 customer based on the estimated fully distributed cost of the make-ready cable work.
4 This type of work has been performed since the early 1980s. During this period,
5 customer advances were credited to the balance sheet and the costs ComEd incurred were
6 recorded to FERC Account 416004. When a customer project is completed, the customer
7 advance is transferred to non-operating revenue.

8 Tower Attachments (make ready activity).

9 Similar to the pole attachments activity, but this work is performed on ComEd's
10 transmission towers. These activities began in 2003. As described above, customer
11 advances were credited to the balance sheet and the costs incurred by ComEd recorded to
12 FERC Account 416004. When a customer project is completed the customer advance is
13 transferred to non-operating revenue.

14 Technical Consulting Services

15 ComEd provides limited fee-based consultative services to customers including energy
16 audits, unique customer process solutions, and the development, support and
17 management of programs for governmental and not-for-profit organizations. ComEd has
18 offered this service since 1996.

19 Turnkey Project Implementation

20 ComEd provides limited fee-based turnkey project implementation services for customer-
21 specific energy efficiency projects, including the estimation of energy cost savings,
22 project implementation costs, and complete economic analysis of the project. ComEd has
23 offered this service since 2000.

24 Third Party Advertising

25 ComEd offers the sale and placement of third-party advertising in ComEd's bills. All
26 associated labor, printing and insertion costs incurred by ComEd are recorded below the
27 line in FERC Account 416. ComEd has offered this service since 1998.

Schedule C-33
Page 1 of 1

Commonwealth Edison Company
Billing Experiments
2011

Witness: Tenorio

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	During 2011, ComEd did not offer any billing experiments
2	pursuant to Section 16-106 of the Public Utilities Act. Because there
3	were no billing experiments, there is no impact from billing experiments
4	on the requested proposed rates.

Schedule D-1 RY
Page 1 of 1

Commonwealth Edison Company
Cost of Capital Summary - 2011 Recon Year
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Class of Capital (A)</u>	<u>Amount (B)</u>	<u>Percent of Total Capital (C)</u>	<u>December 31 Cost (D)</u>	<u>Weighted Cost (E)</u>
<u>Year Ending December 31, 2011</u>					
1	Short-Term Debt (1) \$	17,947	0.18%	0.71%	0.00%
2	Long-Term Debt (2)	\$5,752,933	56.50%	5.74%	3.24%
3	Common Equity	<u>\$4,410,950 (3)</u>	<u>43.32%</u>	9.81% (4)	4.25%
4	Credit Facility Costs (5)				<u>0.10%</u>
5	Total Capital	<u>\$10,181,829</u>	<u>100.00%</u>		<u>7.59%</u>

Notes:

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

Commonwealth Edison Company
Cost of Short-Term Borrowings
(In Thousands)

Witness: Fruehe

Line No.	Month	Balance of Short-term Debt (1)	CWIP (1)	CWIP Accruing AFUDC (1)	(E)=(B)-((B/C)*D) Net Amount Outstanding	(F)=(B)-(D) Net Amount Outstanding	Greater of (E) or (F) Net Amount Outstanding	Monthly Average Net Outstanding	Short-Term Interest Expense	Cost of Short-term Debt	Type of Borrowing	Weighted Avg. Term to Maturity (Days) (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<u>Year Ending December 31, 2011</u>												
1	December	-	207,042	176,578	-	(176,578)	-	-	-	-		0.0
2	January	346,730	197,961	163,011	61,215	183,719	183,719	91,860	95		Commercial Paper	15.9
3	February	141,500	219,002	182,029	23,889	(40,529)	23,889	103,804	136		Commercial Paper	14.5
4	March	50,000	235,892	199,322	7,751	(149,322)	7,751	15,820	35		Commercial Paper	16.3
5	April	-	247,199	209,514	-	(209,514)	-	3,876	4			14.4
6	May	-	215,723	177,103	-	(177,103)	-	-	-			0.0
7	June	-	230,055	184,927	-	(184,927)	-	-	1		Commercial Paper	2.5
8	July	-	207,443	136,031	-	(136,031)	-	-	-			0.0
9	August	-	187,873	146,261	-	(146,261)	-	-	-			0.0
10	September	-	206,478	164,550	-	(164,550)	-	-	-			0.0
11	October	-	240,248	197,834	-	(197,834)	-	-	-			0.0
12	November	-	243,776	203,071	-	(203,071)	-	-	-			0.0
13	December	-	186,925	166,507	-	(166,507)	-	-	-			0.0
14	Average	\$ 41,402	\$ 217,355	\$ 177,441	\$ 7,143	\$ (136,039)	\$ 16,566	\$ 17,947	\$ 272	0.71%	(3)	4.9

Notes:

- (1) Represents end of month balances. Some months may have borrowings that are initiated and mature within the month.
- (2) In months with more than one type of borrowing, the maturity is a blended average of the two types of debt.
- (3) Exelon Corporation 2011 Form 10-K, Page 272

Schedule D-2
Page 2 of 2

Commonwealth Edison Company
Cost to Maintain Credit Facilities (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)
1	<i>Primary Credit Facility</i>	
2	Annual amortization of upfront fees (2)	2,558
3	Facility commitment fees	3,802
4	<u>Line of credit drawn fees</u>	<u>3,207</u>
5	Subtotal	9,567
6	<i>Community- and Minority-Owned Bank Credit Facility</i>	
7	Annually incurred upfront fees (2)	137
8	Facility commitment fees	109
9	<u>Line of credit drawn fees</u>	<u>292</u>
10	Subtotal	538
11	LESS LC fees associated with PJM collateral requirements	-
12	Total	10,105
13	Total capital (3)	10,181,829
14	Credit facility cost of capital (Line 10 / Line 12)	0.10%

Notes:

- (1) Does not include the cost of short term borrowings, which are shown on Page 1.
- (2) Upfront fees include legal and administrative costs associated with establishing credit facilities. ComEd's policy is to amortize these fees for the primary credit facility and to expense them as incurred for the community- and minority-owned bank credit facility.

Docket No. 12-
ComEd Ex. 3.3

Schedule D-3
Page 1 of 2

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

Witness: Fruehe

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

Notes:

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

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

Docket No. 12-____
ComEd Ex. 3.3

Schedule D-3
Page 2 of 2

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

Witness: Fruehe

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

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

Commonwealth Edison Company
Embedded Cost of Preferred Stock
 Year Ending December 31, 2011

Witness: Fruehe

Line No.	Dividend Rate, Type, Par Value	Date Issued	Mandatory Redemption Date	No. of Shares Outstanding	Par Value Outstanding	Premium or Discount	Issue Expense	Net Proceeds	Annualized Amortization of Discount / Premium	Annualized Amortization of Issue Expense	Annualized Dividends	Annualized Preferred Stock Expense	Embedded Cost of Preferred Stock
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)

ComEd has no preferred stock

Schedule D-5
Page 1 of 1

Commonwealth Edison Company
Unrecovered Common Equity Issuance Costs
Year Ending December 31, 2011

Witness: Fruche

Line No.	Issue Type	Date Issued	Gross Proceeds	Underwriters' Discounts	Issuance Expense	Net Proceeds	Method of Rate Treatment	Authorized Amort. Period
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(H)

ComEd has no Unrecovered Common Equity Issuance Costs

Schedule D-6 RY
Page 1 of 1

Commonwealth Edison Company
Cost of Capital Equity Workpapers - 2011 Recon Year
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Month (A)	Monthly Average Market Yield on 30 Year US Treasury Securities (B)	
1	January	4.523%	
2	February	4.652%	
3	March	4.514%	
4	April	4.502%	
5	May	4.293%	
6	June	4.233%	
7	July	4.271%	
8	August	3.651%	
9	September	3.182%	
10	October	3.128%	
11	November	3.016%	
12	December	2.987%	
13	12 Month Average	3.913%	
14	<u>Cost of Equity</u>	Base	Total
15	For Reconciliation	5.90% (1)	9.81%

Note:
(1) Per 220 ILCS 5/16-108.5(d)(1)

Commonwealth Edison Company
Comparative Financial Data
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Source (B)	Historical Calendar Years				
			2011 (C)	2010 (D)	2009 (E)	2008 (F)	2007 (G)
1 Funds from Operations:							
2	Net Income	FERC Form 1, P. 120	\$ 415,256	\$ 336,577	\$ 373,651	\$ 201,040	\$ 165,264
3	Depreciation and Amortization	FERC Form 1, P. 120	543,145	516,781	495,866	465,297	441,524
4	Impairment of Goodwill	FERC Form 1, P. 120	-	-	-	-	-
5	Deferred Income Taxes - Net	FERC Form 1, P. 120	701,924	576,568	304,159	110,750	45,844
6	Deferred Investment Tax Credits - Net	FERC Form 1, P. 120	(2,844)	(2,941)	(3,010)	(3,494)	(3,032)
7	(Less) AFUDC - Other Funds (Acct 419.1)	ICC Form 21, P. 7b Line 38	(8,187)	(3,447)	(5,458)	(2,365)	(2,656)
8	(Less) AFUDC - Borrowed Funds (Acct 432)	ICC Form 21, P. 7b Line 65	(3,946)	(2,021)	(2,668)	2,951	(13,255)
9	Total Funds from Operations (Sum Lines 2 to 8)		\$ 1,645,348	\$ 1,421,517	\$ 1,162,540	\$ 774,179	\$ 633,689
10 Capital Structure:							
11	Short-term Debt (Accts 231 and 233)	ICC Form 21, P. 4 Lines 34, 36	-	-	155,000	60,000	370,000
12	Long-term Debt (Accts 221-226)	ICC Form 21, P. 4 Line 23	5,871,623	5,207,190	4,917,531	4,932,055	4,780,660
13	Preferred and Preference Stock (Acct 204)	ICC Form 21, P. 4 Line 3	-	-	-	-	-
14	Common Equity	ICC Form 21, P. 4					
15	Common Stock (Acct 201)	ICC Form 21, P. 4 Line 2	1,587,706	1,587,706	1,587,706	1,587,706	1,587,706
16	Premium on Capital Stock (Acct 207)	ICC Form 21, P. 4 Line 6	5,009,391	4,998,109	4,996,250	4,987,996	4,974,751
17	Other Paid in Capital (Accts 208-211)	ICC Form 21, P. 4 Line 7	931	931	933	934	935
18	(Less) Capital Stock Expense (Acct 214)	ICC Form 21, P. 4 Line 10	(6,943)	(6,943)	(6,943)	(6,943)	(6,943)
19	Retained Earnings (Accts 215-216.1)	ICC Form 21, P. 4 Lines 11-12	445,348	330,105	303,537	160,712	(28,812)
20	Accumulated Other Comprehensive Income (Acct 219)	ICC Form 21, P. 4 Line 14	(482)	(642)	(15)	(5,244)	1,270
21	Reacquired Capital Stock	ICC Form 21, P. 4 Line 13	-	-	-	-	-
22	Total Common Equity	Lines 15+16+17+18+19+20+21	7,035,951	6,909,266	6,881,468	6,725,161	6,528,907
23	Total Capital (including short-term debt)	Lines 11+12+22	\$ 12,907,574	\$ 12,116,456	\$ 11,953,999	\$ 11,717,216	\$ 11,679,567
24 Capital Structure Ratios:							
25	Short-term Debt Ratio	Line 11 / Line 23	0.0%	0.0%	1.3%	0.5%	3.2%
26	Long-term Debt Ratio	Line 12 / Line 23	45.5%	43.0%	41.1%	42.1%	40.9%
27	Preferred Stock Ratio	Line 13 / Line 23	-	-	-	-	-
28	Common Equity Ratio	Line 22 / Line 23	54.5%	57.0%	57.6%	57.4%	55.9%
29 Cost of Capital:							
30	Embedded Cost of Long-term Debt (a)	From WPD-7, Page 1	5.65%	6.06%	6.56%	6.85%	6.39%
31	Embedded Cost of Preferred Stock	Line 57 / Line 13	-	-	-	-	-
32 Earnings Ratios:							
33	Earnings Available for Common Equity ("EACE")	Line 2 - Line 45	415,256	336,577	373,651	201,040	165,264
34	AFUDC as a percentage of EACE	Line 7 + Line 8 / Line 33	2.9%	1.6%	2.2%	NM	9.6%
35	Estimated Net Utility Rate Base	From WPD-7, Page 2	9,237,012	8,686,571	8,676,676	8,556,419	8,003,380
36	Estimated Return on Rate Base	(b)	(b)	(b)	(b)	(b)	(b)
37	Return on Average Common Equity (Net Income / Avg Common Equity)	Annual ICC Filing (c)	6.0%	4.9%	(c) 5.5%	(c) 3.0%	(c) 2.6%

Commonwealth Edison Company
Comparative Financial Data
(In Thousands)

Witness: Fruchs

Line No.	Description	Source	Historical Calendar Years				
			2011	2010	2009	2008	2007
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
38	<u>Fixed Charge Coverage:</u>						
39	Total Operating Income	ICC Form 21, P. 7 Line 26	764,045	727,073	658,914	582,171	471,286
40	Other Income	ICC Form 21, P. 7b Line 41	26,856	22,664	77,699	12,206	54,887
41	Federal and State Income Taxes						
42	Income Taxes - Electric	ICC Form 21, P. 7 Line 15-19	260,316	359,912	204,324	148,110	69,612
43	AFUDC Equity Funds Portion (Acct 419.1)	ICC Form 21, P. 7b Line 38	8,189	3,447	5,458	2,365	2,656
44	Total Interest Charges	ICC Form 21, P. 7b Line 66	344,186	386,362	318,917	347,431	317,410
45	Preferred Dividends	FERC Form 1, P. 121 Line 80	-	-	-	-	-
46	Pre-tax Interest Coverage (Excluding AFUDC)	Line (39+40+42-43)/44	3.03	2.86	2.93	2.13	1.87
47	After-tax Fixed Charge Coverage	Line (39+40)/(44+45)	2.30	1.94	2.31	1.71	1.66
48	<u>Cash Flow Ratios:</u>						
49	Funds from Operations	Line 9	\$ 1,645,348	\$ 1,421,517	\$ 1,162,540	\$ 774,179	\$ 633,689
50	Cash Interest Paid	FERC Form 1, Suppl. C.F. Info.	296,000	283,000	284,000	300,000	267,000
51	Total Interest Incurred	Line 44	344,186	386,362	318,917	347,431	317,410
52	Funds Flow Interest Coverage	(Lines 49+50)/ Line 51	5.64	4.41	4.54	3.09	2.84
53	Average Short-term Debt	Line 11 (Average)	-	77,500	107,500	215,000	214,996
54	Average Long-term Debt	Line 12 (Average)	5,539,407	5,062,361	4,924,793	4,856,358	4,684,429
55	Funds Flow as % of Ave. Total Debt	Line 49/(Line 53+54)	29.7%	27.7%	23.1%	15.3%	12.9%
56	Common Dividends	FERC Form 1, P. 121 Line 81	300,013	310,009	240,010	-	-
57	Preferred Dividends	FERC Form 1, P. 121 Line 80	-	-	-	-	-
58	Cash Coverage of Common Dividends	(Line 49-57) / Line 56	5.48	4.59	4.84	NM	NM
59	Gross Construction Expenditures	FERC Form 1, P. 120 Line 26	1,027,948	959,252	854,149	953,955	1,044,838
60	Gross Construction Expenditures (Excluding AFUDC)	Line 59 - Line 7 - Line 8	1,015,815	953,784	846,023	954,541	1,028,927
61	Net Cash Flow as % of Construction Exp.	(Line 49-56-57) / Line 60	132.4%	116.5%	109.0%	81.1%	61.6%
62	<u>Common Stock Related Data:</u>						
63	Shares Outstanding - Year End (000)	FERC Form 1, P. 251 Line 3	127,017	127,017	127,017	127,017	127,017
64	Shares Outstanding - Monthly Weighted Average (000)		(d)	(d)	(d)	(d)	(d)
65	Earnings Per Share - Weighted Average		(d)	(d)	(d)	(d)	(d)
66	Dividends Per Share - Weighted Average		(d)	(d)	(d)	(d)	(d)
67	Dividends Declared Per Share		(d)	(d)	(d)	(c)	(d)
68	Dividend Payout Ratio (Declared Basis)		(d)	(d)	(d)	(d)	(d)

Notes:

- (a) Not used for ratemaking purposes. See Schedule D-3 for ComEd's embedded cost of long term debt with appropriate ratemaking adjustments included in the ILCC Form 21.
- (b) Not used for ratemaking purposes. Includes non-jurisdictional assets.
- (c) Not used for ratemaking purposes. Includes non-jurisdictional revenue and costs.
- (d) Data is not meaningful as Exelon Corporation owns 99.9% of ComEd's outstanding common stock.

* NM = Not meaningful.

Commonwealth Edison Company
Security Quality Ratings

Witness: Fruehe

Line
No.

1 a) History of Changes in Ratings by Class of Security

		<u>Senior</u> <u>Secured Debt</u>	<u>Senior</u> <u>Unsecured Debt</u>	<u>Preferred</u> <u>Stock</u>	<u>Commercial</u> <u>Paper</u>
2					
3	S&P				
4	6/1/2007	BBB-	B+	B	B
5	9/6/2007	BBB	B+	B	B
6	3/19/2008	BBB	BBB-	B	B
7	9/11/2008	BBB+	BBB-	B	A3
8	7/22/2009	A-	BBB	BB+	A2
9	3/31/2010	A-	BBB	BB+	A2
10	4/28/2011	A-	BBB	BB+	A2
11	3/23/2012	A-	BBB	BB+	A2
12	Moody's				
13	10/3/2008	Baa2	Baa3	Ba1	P3
14	8/3/2009	Baa1	Baa3	Ba1	P3
15	3/31/2010	Baa1	Baa3	Ba1	P3
16	4/28/2011	Baa1	Baa3	Ba1	P3
17	3/2/2012	A3	Baa2	Baa3	P2
18	Fitch				
19	8/29/2007	BBB	BBB-	BB	B
20	1/25/2010	BBB+	BBB	BB+	F3
21	3/31/2010	BBB+	BBB	BB+	F3
22	4/28/2011	BBB+	BBB	BB+	F3
23	3/12/2012	BBB+	BBB	BB+	F3

24 b) and c) WPD-8 contains copies of credit rating analyses and reports published during the last 12
25 months. All discussion by the rating agencies with respect to the utility's operations, financial
26 condition, and regulatory environment occurred within a report that changed, affirmed, or
27 explained the rationale for the ratings of ComEd's securities or that of its parent company.

Schedule D-9
Page 1 of 1

Commonwealth Edison Company
Income Statement
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Description
	(A)
1	See Exelon Corporation Form 10-K, Page 184
2	The Exelon Corporation Form 10-K was filed under the provisions of
3	Section 285.305 - "General Information Applicable to All Utilities Subject
4	Subject to This Part", subparagraph "m".

Schedule D-10
Page 1 of 1

Commonwealth Edison Company
Balance Sheet
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Description
	(A)
1	See Exelon Corporation Form 10-K, Page 186-7
2	The Exelon Corporation Form 10-K was filed under the provisions of
3	Section 285.305 - "General Information Applicable to All Utilities Subject
4	Subject to This Part", subparagraph "m".

Schedule D-11
Page 1 of 1

Commonwealth Edison Company
Statement of Cash Flows
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Description
	(A)
1	See Exelon Corporation Form 10-K, Page 185
2	The Exelon Corporation Form 10-K was filed under the provisions of
3	Section 285.305 - "General Information Applicable to All Utilities Subject
4	Subject to This Part", subparagraph "m".

Schedule D-12
Page 1 of 1

Commonwealth Edison Company
Statement of Retained Earnings
Year Ending December 31, 2011

Witness: Fruehe

Line No.	Description
	(A)
1	See Exelon Corporation Form 10-K, Page 188
2	The Exelon Corporation Form 10-K was filed under the provisions of
3	Section 285.305 - "General Information Applicable to All Utilities Subject
4	Subject to This Part", subparagraph "m".