

Docket No. 12-0321  
ComEd Ex. 14.1

Commonwealth Edison Company  
Merger Costs by FERC Account  
December 31, 2011

Line #	FERC Account A	Description B	Description of Costs F	Total Amount C	Allocator (c) D	Jurisdictional Amount E
1	408100	Tax othr than inc tax, Utility	Payroll Taxes related to ComEd Employees	\$ 17,274 <sup>(a)</sup>	89.71%	\$ 15,497
2	416000	Exp of merch, job, contr	ComEd Employee Payroll, Benefits, and Travel Expenses	(1,722)	0%	-
3	416004	3rd Party Billing	ComEd Employee Payroll, Benefits, and Travel Expenses	680	0%	-
4	426100	Donations	BSC Allocated Donation to Morgan State University	14,720	89.71%	\$ 13,205
5	560000	Oper supervision & engineering	ComEd Employee Payroll, Benefits, and Travel Expenses	2,577	0%	-
6	562000	Station expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	1,000	0%	-
7	566000	Misc. transmission expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	575	0%	-
8	568000	Main supervision & engineering	ComEd Employee Payroll, Benefits, and Travel Expenses	888	0%	-
9	569000	Maintenance of structures	ComEd Employee Payroll, Benefits, and Travel Expenses	814	0%	-
10	570000	Maintenance of station equip	ComEd Employee Payroll, Benefits, and Travel Expenses	5,482	0%	-
11	571000	Maintenance of overhead lines	ComEd Employee Payroll, Benefits, and Travel Expenses	2,975	0%	-
12	572000	Maintenance of undergrmd lines	ComEd Employee Payroll, Benefits, and Travel Expenses	1,521	0%	-
13	573000	Maint of Misc Transm Plant	ComEd Employee Payroll, Benefits, and Travel Expenses	2,213	0%	-
14	580000	Oper supervision & engineering	ComEd Employee Payroll, Benefits, and Travel Expenses	7,546	100%	7,546
15	582000	Station expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	607	100%	607
16	583000	Overhead line expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	2,651	100%	2,651
17	584000	Underground line expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	1,795	100%	1,795
18	587000	Cust installations exp	ComEd Employee Payroll, Benefits, and Travel Expenses	7,409	100%	7,409
19	588000	Misc distribution expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	1,260	100%	1,260
20	590000	Main supervision & engineering	ComEd Employee Payroll, Benefits, and Travel Expenses	4,841	100%	4,841
21	592000	Main of station equipment	ComEd Employee Payroll, Benefits, and Travel Expenses	16,577	100%	16,577
22	593000	Maintenance of overhead lines	ComEd Employee Payroll, Benefits, and Travel Expenses	27,242	100%	27,242
23	594000	Main of underground lines	ComEd Employee Payroll, Benefits, and Travel Expenses	20,626	100%	20,626
24	595000	Main of line transformers	ComEd Employee Payroll, Benefits, and Travel Expenses	799	100%	799
25	596000	Main of street light&sign sys	ComEd Employee Payroll, Benefits, and Travel Expenses	1,372	100%	1,372
26	903000	Customer records & collect exp	ComEd Employee Payroll, Benefits, and Travel Expenses	47,261	100%	47,261
27	909000	Inform and Instruct advert exp	BSC Allocated - Internal Employee labor and expenses related to advertising.	2,001	89.71%	1,795
28	920000	Admin & general salaries	Pension & Benefits related to ComEd employees. \$16K BSC Allocated Retention Payments	113,911	89.71%	102,189
29	923000	Outside services employed	Refer to AG6.01_Attach 14	7,615,514 <sup>(b)</sup>	89.71%	6,831,877
30	926000	Employee pensions & benefits	Pension & Benefits related to ComEd employees	120,379 <sup>(a)</sup>	89.71%	107,992
31	930100	General advertising expenses	BSC Allocated - Hypermedia Solutions - Corporate Branding	85,455	0.00%	-
32	930200	Misc general expenses	ComEd Employee Payroll, Benefits, and Travel Expenses	896 <sup>(a)</sup>	89.71%	804
33	Total			\$ 8,127,120		\$ 7,213,346

<sup>(a)</sup> Includes labor, overhead, travel, meals, and other costs incurred by ComEd employees who were involved in synergy studies, transition, and other merger costs.

<sup>(b)</sup> Includes internal and external merger costs:  
3,489,539 External  
4,125,974 Internal  
7,615,514

<sup>(c)</sup> Calculation of W&S allocator (89.71%) per Final Order in ICC Dkt No. 11-0721

**OFFICIAL FILE**  
I.C.C. DOCKET NO. 12-0321  
ComEd Exhibit No. 14.1  
Witness Trpik  
Date 9/25/12 Reporter \_\_\_\_\_

CRFC 0025000