

Commonwealth Edison Company
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Utility name:	Commonwealth Edison Company
2	Segment of operations and functional	
3	service requesting change in rates	Electric (Delivery)
4	Tariff filing date:	April 29th, 2013
5	Test year type:	None. Statutory formula rate update.
6	Test year:	None. Filing is for rate year 2013.
7	Utility Representative:	Thomas S. O'Neill
8		Senior Vice President, Regulatory & Energy Policy and General Counsel
9		Commonwealth Edison Company
10		1 Financial Place, 33rd Floor
11		Chicago, Illinois 60605 - 1028
12		Thomas.Oneill@ComEd.com
13		(312) 394-4321
14	Alternate Utility Representative:	Ross Hemphill
15		Vice President, Regulatory Policy & Strategy
16		Commonwealth Edison Company
17		1 Financial Place, 33rd Floor
18		Chicago, Illinois 60605 - 1028
19		Ross.Hemphill@ComEd.com
20		(312) 394-4321
21	Co-Attorneys:	Richard G. Bernet
22		richard.bernet@exeloncorp.com
23		10 South Dearborn Street, 49th Floor
24		Chicago, Illinois 60603
25		(312) 394-4321

Commonwealth Edison Company
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Co-Attorneys (cont'd):	E. Glenn Rippie
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3		Rooney Rippie & Ratnaswamy LLP
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9		224 South Michigan Avenue, Suite 1100
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11		dstahl@eimerstahl.com
12		(312) 660-7600
13	<u>Change requested for applicable service</u>	
14	Increase based on Final Order 12-0321 (Final Order Appendix A, Col J, Line 5)	
15	1) Dollars (rounded to thousands)	\$311,062
16	2) Percentage	15.4%

Commonwealth Edison Company
 Summary of Standard Information Requirements
List of Schedules, Work Papers and General Information Requirements Not Provided

Line No.	Section Number (A)	Schedule and Description (B)	Reason Schedule Not Provided (C)
SUBPART B : GENERAL INFORMATION REQUIREMENTS			
1	285.315	General Requirements Applicable for Gas Utilities	Not Applicable - Applies to Gas Utilities Only
2	285.320	General Requirements Applicable for	Not Applicable - Applies to Telecommunications Carriers Only
3		Telecommunications Carriers Subject to This Part	
4	285.325	General Requirements Applicable for Water	Not Applicable - Applies to Water and Sewer Utilities Only
5		and Sewer Utilities	
SUBPART H : RATE AND TARIFF SCHEDULES			
6	285.5200	Schedule E-5: Long-Run Service Incremental Cost	Not Applicable - Applies to Telecommunications Carriers Only
7		Studies - Telecommunications Carriers	
8	285.5205	Schedule E-6: Imputation Tests -	Not Applicable - Applies to Telecommunications Carriers Only
9		Telecommunications Carriers	
10	285.5210	Schedule E-7: Jurisdictional Operating Revenues -	Not Applicable - Applies to Telecommunications Carriers Only
11		Telecommunications Carriers	
12	285.5215	Schedule E-8: Bill Comparisons -	Not Applicable - Applies to Telecommunications Carriers Only
13		Telecommunications Carriers	
14	285.5300	Schedule E-5: Jurisdictional Operating Revenues -	Not Applicable - Applies to Water and Sewer Utilities Only
15		Water and Sewer	
16	285.5305	Schedule E-6: Embedded Cost of Service Studies -	Not Applicable - Applies to Water and Sewer Utilities Only
17		Water and Sewer	
18	285.5315	Schedule E-7: Bill Comparisons -	Not Applicable - Applies to Water and Sewer Utilities Only
19		Water and Sewer	
<u>SUBPART I : PLANNING AND OPERATIONS SCHEDULES FOR GAS AND / OR ELECTRIC UTILITIES</u>			
21	285.6300	Schedule F-8 Gas Stored Underground -	Not Applicable - Applies to Gas Utilities Only
22		Gas Utilities	
23	285.6305	Schedule F-9 Underground Gas Storage Activity -	Not Applicable - Applies to Gas Utilities Only
24		Gas Utilities	
25	285.6310	Schedule F-10 Adequacy of Underground Gas	Not Applicable - Applies to Gas Utilities Only
26		Storage levels - Gas Utilities	
27	285.6315	Schedule F-11 Propane, Liquefied Natural Gas,	Not Applicable - Applies to Gas Utilities Only
28		and Synthetic Natural Gas Facilities - Gas Utilities	
29	285.6320	Schedule F-12 Propane, LNG and SNG	Not Applicable - Applies to Gas Utilities Only
30		Feedstock Inventory Levels - Gas Utilities	

Commonwealth Edison Company
 Summary of Standard Information Requirements
List of Schedules, Work Papers and General Information Requirements Not Provided

Line No.	Section Number	Schedule and Description	Reason Schedule Not Provided
(A)	(B)	(C)	
SUBPART J -- FUTURE TEST YEAR REQUIREMENTS			
31	285.7005	Schedule G-1 Comparison of Prior Forecasts	Not Applicable - The Company is not selecting a future test year.
32		to Actual Data - Prior Three Years	
33	285.7010	Schedule G-2 Statement from Independent	Not Applicable - The Company is not selecting a future test year.
34		Certified Public Accountant	
35	285.7015	Schedule G-3 Statement on Assumptions Used	Not Applicable - The Company is not selecting a future test year.
36		in the Forecast	
37	285.7020	Schedule G-4 Statement on Accounting Treatment	Not Applicable - The Company is not selecting a future test year.
38	285.7025	Schedule G-5 Assumptions Used in the Forecast	Not Applicable - The Company is not selecting a future test year.
39	285.7030	Schedule G-6 Inflation	Not Applicable - The Company is not selecting a future test year.
40	285.7035	Schedule G-7 Proration of Accumulated Deferred	Not Applicable - The Company is not selecting a future test year.
41		Income Taxes	
42	285.7045	Schedule G-8 Actual Gross Additions and	Not Applicable - The Company is not selecting a future test year.
43		Retirements Compared to Original Budget	
44	285.7050	Schedule G-9 Comparison of Budgeted	Not Applicable - The Company is not selecting a future test year.
45		Non-payroll Expense to Actual	
46	285.7055	Schedule G-10 Budgeted Payroll Expense	Not Applicable - The Company is not selecting a future test year.
47	285.7060	Schedule G-11 Budgeted Number of Employees	Not Applicable - The Company is not selecting a future test year.
48	285.7065	Schedule G-12 Forecasted Property Taxes	Not Applicable - The Company is not selecting a future test year.
49	285.7070	Schedule G-13 Comparison of Actual Financial	Not Applicable - The Company is not selecting a future test year.
50		Results to the Originally Approved Forecast for	
51		Each of the Past Twelve Months and Eight	
52		Subsequent Months	
53	285.7075	Financial Statements	Not Applicable - The Company is not selecting a future test year.

Commonwealth Edison Company
 Overall Financial Summary
Test Year 2013 - Filing Year (1)
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 6,730,755
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 371,111
3	Jurisdictional Rate of Return - Present Rates	A-4	5.51%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	6.99%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 470,479
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 99,368
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 168,921
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 168,921 (2)

Notes:

- (1) With identified adjustments and projected adjustments.
- (2) None of the add-on taxes, as shown on Schedule C-25, are revenue based.

Schedule A-4 FY
 Page 1 of 1

Commonwealth Edison Company
Comparison to Prior Rate Order - 2013 Filing Year
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	2012 (1) (B)	ICC Order- Docket 12-0321 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 6,730,755	\$ 6,367,025	Appendix A, Page 1, Line 24
2	Operating Income at Present Rates	\$ 371,111	\$ 438,537	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	5.51%	6.89%	
4	Cost of Capital	6.99%	7.54%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 470,479	\$ 480,074	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 99,368	\$ 41,537	
7	Gross Revenue Conversion Factor	1.7000	1.7000	Appendix A, Page 7
8	Revenue Increase Requested / Approved	\$ 168,921	\$ 70,611	Appendix A, Page 1, Line 1

Notes:

- (1) With identified *projected* adjustments.
- (2) Final Order: December 2012

Commonwealth Edison Company
Jurisdictional Allocation Summary for Balance Sheet Items - 2013 Filing Year (1)
December 31, 2012
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission	Less: Other Non-DST	Plus:	
						Projected Plant Additions and Adjustments (Schedule B-2)	Illinois - Jurisdictional Delivery Services Rate Base (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 14,172,642	\$ -	\$ -	\$ 754,250	\$ 14,926,892
3	General and Intangible Plant		1,973,821	476,966	-	126,932	1,623,787
4	Subtotal		<u>\$ 16,146,463</u>	<u>\$ 476,966</u>	<u>\$ -</u>	<u>\$ 881,182</u>	<u>\$ 16,550,679</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (5,426,539)	-	-	\$ (293,727)	(5,720,266)
7	General and Intangible Plant		(920,155)	(219,913)	-	(91,109)	(791,351)
8	Subtotal		<u>\$ (6,346,694)</u>	<u>\$ (219,913)</u>	<u>\$ -</u>	<u>\$ (384,836)</u>	<u>\$ (6,511,617)</u>
9	Construction Work in Progress	107	\$ 278,858	\$ -	\$ 278,858	\$ -	\$ -
10	Cash Working Capital		-	-	(7,442)	-	7,442
11	Materials & Supplies Inventories	154, 155 & 163	91,498	42,591	15,545	-	33,362
12	Accumulated Deferred Income Taxes	190, 281-283	(4,230,669)	(639,159)	(927,307)	(182,000)	(2,846,203)
13	Regulatory Assets	182.3	994,691	-	974,750	83,329	103,270
14	Deferred Debits	186	3,969,845	-	3,941,324	-	28,521
15	Operating Reserves	228	(583,400)	-	(246,153)	-	(337,247)
16	Asset Retirement Obligation	230	(99,213)	-	(76,956)	-	(22,257)
17	Other Deferred Credits	253	(80,415)	-	(71,406)	(65,445)	(74,454)
18	Customer Deposits	235	(136,022)	-	1,275	-	(137,297)
19	Customer Advances	252	(74,521)	-	(11,077)	-	(63,444)
20	Total		<u>\$ 9,930,421</u>	<u>\$ (339,515)</u>	<u>\$ 3,871,411</u>	<u>\$ 332,230</u>	<u>\$ 6,730,755</u>

Notes:

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

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items - 2013 Filing Year

December 31, 2012

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Illinois - Jurisdictional Delivery Services Rate Base (B)	Allocation Methodology (1) (C)
1	Plant-in-Service		
2	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
3	Distribution Plant	14,926,892	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,623,787	Allocated using the methodology shown in WPB-1.
5	Subtotal	<u>\$ 16,550,679</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(5,720,266)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	(791,351)	Allocated using the methodology shown in WPB-1.
10	Subtotal	<u>\$ (6,511,617)</u>	
11	Construction Work in Progress	\$ -	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Cash Working Capital	7,442	For methodology / study, see Schedule B-8.
13	Materials & Supplies Inventories	33,362	Based on ratio of jurisdictional material and supplies to total company. See Schedule B-8.1.
14	Accumulated Deferred Income Taxes	(2,846,203)	Components both directly assigned and allocated as shown in Schedule B-9.
15	Regulatory Assets	103,270	Directly assigned. See Schedule B-10, Page 1.
16	Deferred Debits	28,521	Directly assigned. See Schedule B-10, Page 1.
17	Operating Reserves	(337,247)	Directly assigned. See Schedule B-10, Page 2.
18	Asset Retirement Obligation	(22,257)	Directly assigned. See Schedule B-10, Page 2.
19	Other Deferred Credits	(74,454)	Directly assigned. See Schedule B-10, Page 2, Sch B-2.
20	Customer Deposits	(137,297)	Average balance for 2010. See schedule B-13.
21	Customer Advances	<u>(63,444)</u>	Line extension deposits directly assigned to delivery services. See Schedule B-15.
22	Total	<u>\$ 6,730,755</u>	

Note:

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

Commonwealth Edison Company

Jurisdictional Allocation Summary for Operating Income Items - 2013 Filing Year

December 31, 2012

(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission (1)	Less: Other Non-DST	Plus: Operating Expense Adj (Sch C-2)	Effect of Proposed Rates	Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	400	\$ 4,867,226	\$ -	\$ 2,837,233	\$ -	\$ 168,921	\$ 2,198,914
2	Other Revenues	450-456	622,547	516,819	(20,854)	-	-	126,582
3	Total Operating Revenues		\$ 5,489,773	\$ 516,819	\$ 2,816,379	\$ -	\$ 168,921	\$ 2,325,496
4	Operating Expenses							
5	Production	500-557	\$ 2,119,047	\$ -	\$ 2,119,047	\$ -	\$ -	\$ -
6	Transmission	560-573	319,531	319,531	-	-	-	-
7	Regional Market Expenses	575.1-576.5	5,262	5,262	-	-	-	-
8	Distribution	580-598	409,805	-	-	(8,833)	-	400,972
9	Customer Accounts Expenses	901-905	229,435	-	43,320	-	-	186,115
10	Customer Service and Informational Exp	907-910	164,751	-	144,035	-	-	20,716
11	Sales Expenses	911-916	-	-	-	-	-	-
12	Administrative and General Expenses	920-935	504,742	48,619	21,897	(6,559)	-	427,667
13	Depreciation & Amortization Expense	403-406	531,397	90,697	4,042	24,070	-	460,728
14	Taxes Other Than Income	408.1	293,151	12,039	138,241	-	-	142,871
15	Regulatory Debits	407.3	(142)	-	(24,657)	(42,658)	-	(18,143)
16	Pension Asset Funding Costs		-	-	-	60,770	-	60,770
17	Accretion Expense	411.10	85	-	85	-	-	-
18	Total Operating Expenses		\$ 4,577,064	\$ 476,148	\$ 2,446,010	\$ 26,790	\$ -	\$ 1,681,696
19	Income Taxes							
20	State Income Taxes	(2)	\$ 6,690	\$ -	\$ 10,849	\$ (7,559)	\$ 16,047	\$ 4,329
21	Federal Income Taxes	(2)	(37,579)	-	19,078	(25,204)	53,506	(28,355)
22	Deferred Taxes	(2)	269,450	-	85,498	17,519	-	201,471
23	ITC's Net	(2)	(2,314)	-	1,810	-	-	(4,124)
24	Total Income Taxes		\$ 236,247	\$ -	\$ 117,235	\$ (15,244)	\$ 69,553	\$ 173,321
25	Net Utility Operating Income		\$ 676,462	\$ 40,671	\$ 253,134	\$ (11,546)	\$ 99,368	\$ 470,479

Notes:

(1) Transmission amounts from the following sources: Other Revenues - WPC-23, Page 1; A&G Expenses - WPC-1a, Page 1;

Depreciation & Amortization - FERC Form 1 plus allocation of General & Intangible Plant; Taxes Other Than Income - WPC-18 Taxes allocated to Transmission.

(2) Income tax amounts shown in Column E are not separated into Transmission and Non-DST components

Commonwealth Edison Company

Jurisdictional Allocation Summary for Operating Income Items - 2013 Filing Year

December 31, 2012

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 2,198,914	Operating revenues are 100% directly assigned to delivery services
2	Other Revenues	126,582	Components both directly assigned and allocated as shown in WPC-23.
3	Total Operating Revenues	<u>\$ 2,325,496</u>	
4	Operating Expenses		
5	Production	\$ -	Production costs are not assigned to delivery services.
6	Transmission	-	Transmission costs are not assigned to delivery services.
7	Regional Market Expenses	-	Transmission costs are not assigned to delivery services.
8	Distribution	400,972	Distribution costs are directly assigned as shown on WPC-1a.
9	Customer Accounts Expenses	186,115	Customer accounts expenses are directly assigned as shown on WPC-1a, Page 1 and 2.
10	Customer Service and Informational Exp	20,716	Customer Service costs are directly assigned as shown on WPC-1a, Page 1.
11	Sales Expenses	-	
12	Administrative and General Expenses	427,667	Adjusted A&G are allocated using wages and salaries allocator. See WPC-1a and WPA-5.
13	Depreciation & Amortization Expense	460,728	Distribution 100% directly assigned to delivery services, general and intangible plant depreciation and amortization allocated based on WPB-1, Page 1. See Schedule C-12 for details.
14			
15	Taxes Other Than Income	142,871	Components both directly assigned and allocated as shown in WPC-18.
16	Regulatory Debits	(18,143)	Components assigned to delivery services as shown on Schedule C-26.
17	Pension Asset Funding Cost	60,770	As assigned to to distribution on schedule C-2.3
18	Accretion Expense	-	
19	Total Operating Expenses	<u>\$ 1,681,696</u>	
20	Income Taxes		
21	State Income Taxes	\$ 4,329	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
22	Federal Income Taxes	(28,355)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
23	Deferred Taxes	201,471	Components both directly assigned and allocated as shown in Schedule C-5.2.
24	ITC's Net	(4,124)	Amortization of post-1971 ITC only. Allocated as shown on Schedule C-5.
25	Total Income Taxes	<u>\$ 173,321</u>	
26	Net Utility Operating Income	<u>\$ 470,479</u>	

Note:

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

Commonwealth Edison Company
 Jurisdictional Rate Base Summary - 2012 Filing Year
December 31, 2012
 (In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 14,172,642	\$ 754,249	\$ 14,926,891
3	General and Intangible Plant	1,496,855	126,933	1,623,788
4	Subtotal	\$ 15,669,497	\$ 881,182	\$ 16,550,679
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,426,539)	\$ (293,727)	\$ (5,720,266)
7	General and Intangible Plant	(700,242)	(91,109)	(791,351)
8	Subtotal	\$ (6,126,781)	\$ (384,836)	\$ (6,511,617)
9	Construction Work in Progress	\$ -	\$ -	\$ -
10	Cash Working Capital	7,444	-	7,444
11	Materials & Supplies Inventories	33,362	(182,000)	(148,638)
12	Accumulated Deferred Income Taxes	(2,664,203)	83,329	(2,580,874)
13	Regulatory Assets & Liabilities, Net	19,941	-	19,941
14	Deferred Costs	28,521	-	28,521
15	Operating Reserves	(337,247)	-	(337,247)
16	Asset Retirement Obligation	(22,257)	(65,445)	(87,702)
17	Deferred Liabilities	(9,009)	-	(9,009)
18	Customer Deposits	(137,297)	-	(137,297)
19	Customer Advances	(63,444)	-	(63,444)
20	Total	\$ 6,398,527	\$ 332,230	\$ 6,730,757

Commonwealth Edison Company
 Jurisdictional Rate Base Summary by ICC Account - 2012 Filing' Year (1)
 December 31, 2012
 (In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 14,172,642	\$ -	\$ 14,172,642	B-5
3	General and Intangible Plant		1,973,821	(476,966)	1,496,855	WPB-1
4	Subtotal		<u>\$ 16,146,463</u>	<u>\$ -</u>	<u>\$ 15,669,497</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,426,539)	\$ -	\$ (5,426,539)	B-6
7	General and Intangible Plant		(920,155)	219,913	(700,242)	WPB-1
8	Subtotal		<u>\$ (6,346,694)</u>	<u>\$ 219,913</u>	<u>\$ (6,126,781)</u>	
9	Construction Work in Progress	107	\$ 278,858	\$ (278,858)	\$ -	B-7
10	Cash Working Capital	-	-	7,444	7,444	B-8
11	Materials & Supplies Inventories	154, 155 & 163	91,498	(58,136)	33,362	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(4,230,669)	1,566,466	(2,664,203)	B-9
13	Regulatory Assets	182.3	994,691	(974,750)	19,941	B-10
14	Deferred Costs	186	3,969,845	(3,941,324)	28,521	B-10
15	Operating Reserves	228	(583,400)	246,153	(337,247)	B-10
16	Asset Retirement Obligation	230	(99,213)	76,956	(22,257)	B-10
17	Deferred Liabilities	253	(80,415)	71,406	(9,009)	B-10
18	Customer Deposits	235	(136,022)	(1,275)	(137,297)	B-13
19	Customer Advances	252	(74,521)	11,077	(63,444)	B-15
20	Total		<u>\$ 9,930,421</u>	<u>\$ (3,054,928)</u>	<u>\$ 6,398,527</u>	

Notes:

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

Commonwealth Edison Company
 Summary of Utility Adjustments To Test Year Rate Base - 2012 Recon Year
 (In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (12,277)	\$ (3,269)	\$ -	\$ 772,892	\$ -
3	General and Intangible Plant	-	-	(14,602)	144,870	-
4	Subtotal	<u>\$ (12,277)</u>	<u>\$ (3,269)</u>	<u>\$ (14,602)</u>	<u>\$ 917,762</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,516	\$ 234	\$ -	\$ 60,370	\$ (355,847)
7	General and Intangible Plant	-	-	7,924	3,568	(104,881)
8	Subtotal	<u>\$ 1,516</u>	<u>\$ 234</u>	<u>\$ 7,924</u>	<u>\$ 63,938</u>	<u>\$ (460,728)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	828	382	2,749	(178,937)	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Other Deferred Charges	-	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	<u>\$ (9,933)</u>	<u>\$ (2,653)</u>	<u>\$ (3,929)</u>	<u>\$ 802,763</u>	<u>\$ (460,728)</u>

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

Commonwealth Edison Company
 Summary of Utility Adjustments To Test Year Rate Base - 2012 Recon Year
 (In Thousands)

Witness: Fruehe

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Sch WPC-2.2) (G)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6) (H)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7) (I)	Adjustment to Operating Reserve for Accrued Vacation Pay (Schedule B-2.8) (J)	Adjustment to Operating Reserve for Accrued Incentive Pay (Schedule B-2.9) (K)	Total Jurisdictional Rate Base Adjustments (L)
	(A)	(G)	(H)	(I)	(J)	(K)	(L)
1	Plant-in-Service						
2	Distribution Plant	\$ -	\$ (3,096)	\$ -	\$ -	\$ -	\$ 754,250
3	General and Intangible Plant	-	-	(3,335)	-	-	126,933
4	Subtotal	\$ -	\$ (3,096)	\$ (3,335)	\$ -	\$ -	\$ 881,183
5	Accumulated Depreciation & Amortization						
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (293,727)
7	General and Intangible Plant	-	-	2,280	-	-	(91,109)
8	Subtotal	\$ -	\$ -	\$ 2,280	\$ -	\$ -	\$ (384,836)
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	436	2,069	(9,527)	(182,000)
12	Regulatory Assets	83,329	-	-	-	-	83,329
13	Deferred Assets	-	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-	-
16	Deferred Liabilities	-	-	-	(46,756)	(18,689)	(65,445)
17	Other Deferred Charges	-	-	-	-	-	-
18	Customer Advances	-	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-	-
20	Total	\$ 83,329	\$ (3,096)	\$ (619)	\$ (44,687)	\$ (28,216)	\$ 332,231

Commonwealth Edison Company
2013 Projected Plant Additions
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional (B)	Source (C)	ICC Acct (D)
1	<u>2013 Projected Plant Additions</u>			
2	Gross Plant			
3	Distribution Plant	\$ 772,892	WPB-2.4	
4	General and Intangible Plant	144,870	WPB-2.4	
5	Total	<u>\$ 917,762</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 60,370	WPB-2.4	
8	General and Intangible Plant - Removal Costs	3,568	WPB-2.4	
9	Total	<u>\$ 63,938</u>		108
10	Amount Included in Rate Base	<u>\$ 981,700</u>		
11	Accumulated Deferred Income Taxes	<u>\$ (178,937)</u>	WPB-2.4	

Note:

- (1) Projected 2013 expenditures on plant removal costs debited to Accumulated Depreciation (Account 108).

Commonwealth Edison Company
Accumulated Reserve Adjustment - 2013 Filing Year (1)
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Current Adjustment (2) (B)	Projected Depreciation Expense (3) (C)	Total (D)	ICC Acct (E)
1	Accumulated Depreciation & Amortization				
2	Distribution Plant	\$ (340,642)	\$ (15,205)	\$ (355,847)	
3	General and Intangible Plant	(96,016)	(8,865)	(104,881)	
4	Total	<u>\$ (436,658)</u>	<u>\$ (24,070)</u>	<u>\$ (460,728)</u>	108

Notes:

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

Commonwealth Edison Company
Jurisdictional Operating Statement - 2013 Filing Year
For the Year 2012
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Adjustments (Schedule C-2)	Jurisdictional Operating Income	Effect of Proposed Rates	Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)
1	Operating Revenues	\$ 2,029,993 (1)	\$ -	\$ 2,029,993	\$ 168,921	\$ 2,198,914
2	Other Revenues	126,582	-	126,582	-	126,582
3	Total Operating Revenues	\$ 2,156,575	\$ -	\$ 2,156,575	\$ 168,921	\$ 2,325,496
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	409,805	(8,833)	400,972	-	400,972
9	Customer Accounts Expenses	186,115	-	186,115	-	186,115
10	Customer Service and Informational Exp.	20,716	-	20,716	-	20,716
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	434,226	(6,559)	427,667	-	427,667
13	Depreciation & Amortization Expense	436,658	24,070	460,728	-	460,728
14	Taxes Other Than Income	142,871	-	142,871	-	142,871
15	Reg Asset and Other Expense Adjustments	24,515	(42,658)	(18,143)	-	(18,143)
16	Pension Asset Funding Cost	-	60,770	60,770	-	60,770
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,654,906	\$ 26,790	\$ 1,681,696	\$ -	\$ 1,681,696
19	Income Taxes					
20	State Income Taxes	\$ (4,159)	\$ (7,559)	\$ (11,718)	\$ 16,047	\$ 4,329
21	Federal Income Taxes	(56,657)	(25,204)	(81,861)	53,506	(28,355)
22	Deferred Taxes	183,952	17,519	201,471	-	201,471
23	ITC's Net	(4,124)	-	(4,124)	-	(4,124)
24	Total Income Taxes	\$ 119,012	\$ (15,244)	\$ 103,768	\$ 69,553	\$ 173,321
25	Net Utility Operating Income	\$ 382,657	\$ (11,546)	\$ 371,111	\$ 99,368	\$ 470,479

Notes: (1) Revenues based upon Docket 12-0321, Final Order Appendix A, page 1, line 1.

Jurisdictional Operating Statement - 2013 Filing Year
Jurisdictional Operating Statement by ICC Account - 2013 Filing Year
For the Year 2012
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	Total Company Unadjusted (1) (C)	Unadjusted Delivery Services Operating Income (D)	Supporting Schedule / Workpaper (E)
1	Operating Revenues	400	\$ 4,867,226	\$ 2,029,993	(2)
2	Other Revenues	450-456	<u>622,547</u>	<u>126,582</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 5,489,773</u>	<u>\$ 2,156,575</u>	
4	Operating Expenses				
5	Production	500-557	\$ 2,119,047	\$ -	FERC Form 1
6	Transmission	560-573	319,531	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	5,262	-	FERC Form 1
8	Distribution	580-598	409,805	409,805	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	229,435	186,115	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	164,751	20,716	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	504,742	434,226	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	531,397	436,658	Schedule C-12
14	Taxes Other Than Income	408.1	293,151	142,871	Sch C-18
15	Reg Asset and Other Expense Adj	407.3	(142)	24,515	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>85</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 4,577,064</u>	<u>\$ 1,654,906</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ 6,690	\$ (4,159)	Sch. C-5, Pg. 5
21	Federal Income Taxes	409.2	(37,579)	(56,657)	Sch. C-5, Pg. 5
22	Deferred Taxes	410/411	269,450	183,952	Sch. C-5.2
23	ITC's Net	411	<u>(2,314)</u>	<u>(4,124)</u>	Sch. C-5, Pg. 5
24	Total Income Taxes		<u>\$ 236,247</u>	<u>\$ 119,012</u>	
25	Net Utility Operating Income		<u>\$ 676,462</u>	<u>\$ 382,657</u>	

Notes:

- (1) From 2012 Form 21 ILCC, Page 7. See Schedule C-4 for further details by account.
(2) Revenues based upon Docket 12-0321, Final Order Appendix A, page 1, line 1.

Commonwealth Edison Company
Summary of Utility Proposed Adjustments to Operating Income - 2012 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description	2012 Projected	Unusual Operating	Pension	Remove Long	Incentive	ComEd	Amortization	Interest	Subtotal
		Depreciation Expense Schedule C-2.1 (B)	Expenses Greater than \$10 Million Schedule C-2.2 (C)	Funding Costs Schedule C-2.3 (D)	Remove Long Term Incentive Compensation Schedule C-2.4 (E)	Comp Related to Net Income Schedule C-2.5 (F)	Perqs and Awards Schedule C-2.6 (G)	AIP > 102.9% Schedule C-2.7 (H)	of Conversion Expenses Schedule C-2.8 (I)	Synchronization Effect of Rate Base Adjustments Schedule C-5.4 (J')
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses									
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(6,053)	(78)	(42)	(2,660)	-	(8,833)
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
	Customer Service and									
10	Informational Exp.	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(989)	(5,082)	199	(687)	-	(6,559)
13	Depr & Amort Expenses	24,070	-	-	-	-	-	-	-	24,070
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-
	Reg Asset and Other Expense									
15	Adjustments	-	(42,547)	-	-	-	-	(111)	-	(42,658)
16	Pension Asset Funding Costs	-	-	60,770	-	-	-	-	-	60,770
17	Accretion Expense	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ 24,070	\$ (42,547)	\$ 60,770	\$ (7,042)	\$ (5,160)	\$ 157	\$ (3,347)	\$ (111)	\$ 26,790
19	Income Taxes									
20	State Income Taxes	\$ (2,287)	\$ -	\$ (5,773)	\$ 669	\$ 490	\$ (15)	\$ 318	\$ 11	\$ (7,559)
21	Federal Income Taxes	(7,624)	-	(19,249)	2,231	1,634	(50)	1,060	35	(25,204)
22	Deferred Taxes	-	17,519	-	-	-	-	-	-	17,519
23	ITC's Net	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ (9,911)	\$ 17,519	\$ (25,022)	\$ 2,900	\$ 2,124	\$ (65)	\$ 1,378	\$ 46	\$ (15,244)
25	Net Utility Operating Income	\$ (14,159)	\$ 25,028	\$ (35,748)	\$ 4,142	\$ 3,036	\$ (92)	\$ 1,969	\$ 4,213	\$ (11,546)

Commonwealth Edison Company
 Projected Plant Addition Depreciation Expense - 2013 Filing Year
2013
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Projected 2013 Plant Addition Depreciation and Amortization Expense (B)	Jurisdictional Projected 2013 Plant Addition Depreciation and Amortization Expense (1) (C)	ICC Account (D)	Supporting Schedule (E)
1	<u>Depreciation Expense:</u>				
2	Distribution Plant	\$ 15,205	15,205		WPC-2.1
3	General Plant - Non Acct 397	3,482	3,081		WPC-2.1
4	General Plant - Acct 397	1,234	644		WPC-2.1
5	Intangible Plant	5,809	5,140		WPC-2.1
6	Jurisdictional Depreciation Expense	<u>\$ 25,730</u>	<u>\$ 24,070</u>	403	
7	<u>Income Tax Effects of Above Adjustments:</u>				
8	State Income Taxes		\$ (2,287)	409.2	
9	Federal Income Taxes		(7,624)	409.2	
10	Deferred Income Taxes		-	410/411	
11			<u>\$ (9,911)</u>		

Note:

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

Schedule C-5 FY
 Page 1 of 5

Commonwealth Edison Company
 Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 2,029,993
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>126,582</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,156,575</u>
5	O&M Expense (Schedule C-1, page 2, column D, lines 8-12)	\$ (1,050,862)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(436,658)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(142,871)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(24,515)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,654,906)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(197,075)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 304,594</u></u>

Commonwealth Edison Company
Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Additions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Addback of Non-Qualified Stock Option Expense	\$ 573	Wages & Salaries Allocator	88.48%	507
2	Amort of Premiums on Reacqd Debt	13,229	Net Plant Allocator	78.24%	10,350
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
7	Corporate-owned Life Insurance Premiums	2	Wages & Salaries Allocator	88.48%	2
8	Deferred Compensation	839	Wages & Salaries Allocator	88.48%	743
9	Deferred Gain on Like-Kind Exchange	31,391	Excluded from Jurisdictional	0.00%	-
10	Executive Uninsured Death Benefits After Retirement Provision	136	Wages & Salaries Allocator	88.48%	121
11	FIN 48 Interest - Noncurrent	(6,753)	Excluded from Jurisdictional	0.00%	-
12	Fuel Tax - Add Back of Credit	123	Net Plant Allocator	78.24%	96
13	Incentive Compensation Capitalized (Global Settlement)	241	100% to Jurisdictional	100.00%	241
14	Incentive Pay	(8,731)	Wages & Salaries Allocator	88.48%	(7,725)
15	Interest Rate Swap and Hedging Transaction - Prior Year	427	Net Plant Allocator	78.24%	334
16	Lobbying Expenses	4,357	Excluded from Jurisdictional	0.00%	-
17	Long-Term Debt - Revaluation of Discount	1,090	Excluded from Jurisdictional	0.00%	-
18	LT Incentive Plans - Noncurrent	(574)	Wages & Salaries Allocator	88.48%	(508)
19	Manufactured Gas Plants - Provision	132,829	Excluded from Jurisdictional	0.00%	-
20	Meals and Entertainment	123	Wages & Salaries Allocator	88.48%	109
21	Midwest Generation Settlement	1,729	Excluded from Jurisdictional	0.00%	-
22	Overheads Capitalized	11,163	Net Plant Allocator	78.24%	8,734
23	Pension Costs Capitalized - Books	(36,356)	Net Plant Allocator	78.24%	(28,445)
24	PJM Expenses	1,504	Excluded from Jurisdictional	0.00%	-
25	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(10,585)	100% to Jurisdictional	0.00%	-
26	Regulatory Asset - Severance Costs (FAS 112)	25,344	Wages & Salaries Allocator	88.48%	22,424
27	Sports Facilities	461	Excluded from Jurisdictional	0.00%	-
28	Software Costs Capitalized - Books	7,576	Net Plant Allocator	78.24%	5,928
29	Taxes Other Than Income - Adj To Actual	1,182	Net Plant Allocator	78.24%	925
30	Vacation Pay Change in Provision	3,018	Wages & Salaries Allocator	88.48%	2,670
31	Deferred Revenue - Current	(97)	100% to Jurisdictional	52.24%	(51)
32	Deferred Revenue - Non Current	(383)	100% to Jurisdictional	52.24%	(200)
33	PSHP Inc/Loss	33	Excluded from Jurisdictional	0.00%	-
34	Federal NOL DTA	91,254	Net Plant Allocator	78.24%	71,397
35	Total Income Tax Additions	<u>\$ 268,597</u>		<u>\$ 87,652</u>	

Commonwealth Edison Company
Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Income Tax Deductions (A)	Total (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	FAS 123R - Stock Options; Other Equity Based Compensation	\$ 3,900	Wages & Salaries Allocator	88.48%	3,451
2	Add'l Compensation To Employees - Disposal of Stock	440	Wages & Salaries Allocator	88.48%	389
3	AFUDC -Interest Capitalized	1,875	Net Plant Allocator	78.24%	1,467
4	AFUDC- Equity	340	Excluded from Jurisdictional	0.00%	-
5	AMP Reg Asset	1,874	100% to Jurisdictional	100.00%	1,874
6	Charitable Contributions	(15,035)	Excluded from Jurisdictional	0.00%	-
7	Competitive Transition Charge (CTC)	17,362	Excluded from Jurisdictional	0.00%	-
8	CPS Energy Efficiency Fund	(747)	Excluded from Jurisdictional	0.00%	-
9	Defd Stock Bonus Trust Provision	(54)	Wages & Salaries Allocator	88.48%	(48)
10	Deferred Rents - Lincoln Center	(1,932)	Wages & Salaries Allocator	88.48%	(1,709)
11	Company Match 401K Plan	3,172	Wages & Salaries Allocator	88.48%	2,806
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	798	100% to Jurisdictional	100.00%	798
13	FIN 47	112	Net Plant Allocator	78.24%	87
14	FIN 48 Interest - Current	(76,970)	Excluded from Jurisdictional	0.00%	-
15	Holiday Pay	(118)	Wages & Salaries Allocator	88.48%	(104)
16	Obsolete Materials Provision	509	Net Plant Allocator	78.24%	399
17	Other Plant Basis Differences	(40,473)	Net Plant Allocator	78.24%	(31,666)
18	Penalties and Fines	353	Excluded from Jurisdictional	0.00%	-
19	Pension Expense Provision - (7.3% State Rate)	(119,617)	Wages & Salaries Allocator	88.48%	(105,837)
20	Pension Expense Provision - (9.5% State Rate)	155,829	Wages & Salaries Allocator	88.48%	137,878
21	Post Retirement Benefit Provision - (7.3% State Rate)	116,274	Wages & Salaries Allocator	88.48%	102,880
22	Post Retirement Benefit Provision - (9.5% State Rate)	(116,040)	Wages & Salaries Allocator	88.48%	(102,672)
23	CIAC with Tax Gross Up	12,044	Net Plant Allocator	0.00%	-
24	Property Revaluation	(760)	Net Plant Allocator	0.00%	-
25	Provision for Bad Debt	(7,674)	Revenue Allocator	45.10%	(3,461)
26	Reg Asset Docket #07-0566	3,675	100% to Jurisdictional	100.00%	3,675
27	Reg Liab Transmission	(22,614)	Excluded from Jurisdictional	0.00%	-
28	Regulatory (Asset)/Liab: Distribution Formula Rate	(108,065)	100% to Jurisdictional	0.00%	-
29	Regulatory Asset - Procurement Case Costs (AAF Current)	46,061	Excluded from Jurisdictional	0.00%	-
30	Revenue Subject to Refund - SECA	744	Excluded from Jurisdictional	0.00%	-
31	Section 263A - Interest Capitalized	(617)	Net Plant Allocator	78.24%	(483)
32	Regulatory Asset - Rate Case Expenses	(133,062)	100% to Jurisdictional	0.00%	-
33	Repairs - Distribution	(173,193)	Net Plant Allocator	100.00%	(173,193)
34	Repairs - Transmission	(10,366)	Net Plant Allocator	0.00%	-
35	Safe Harbor Credit	(1,138)	Net Plant Allocator	78.24%	(891)
36	Severance Payments- Change in Position	1,356	Wages & Salaries Allocator	88.48%	1,200
37	State Tax Deduction	(12,763)	Net Plant Allocator	0.00%	-
38	Tax Depreciation - Plant and Equipment	(492,915)	Net Plant Allocator	78.24%	(385,657)
39	Overheads Capitalized - Use Tax Adj	(4,866)	Net Plant Allocator	78.24%	(3,807)
40	Workers Compensation Reserve	1,131	Wages & Salaries Allocator	88.48%	1,001
41	Accelerated Depreciation AMI	(6,658)	100% to Jurisdictional	100.00%	(6,658)
42					
43	Total Income Tax Deductions	\$ (977,828)			\$ (558,281)
44					
45	Net Adds and Deductions (Page 2, Line 35, + Page 3, Line 43)	\$ (709,231)			\$ (470,629)

Schedule C-5 FY
 Page 4 of 5

Commonwealth Edison Company
 Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	(B)	(C)	Jurisdictional (D)
1	"Bonus" Depreciation Adjustment for State Tax		Specific Identification	\$ 193,654
2	Add back Federal NOL (page 2, line 34)	(91,254)	Net Plant Allocator	(71,397)
3	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E + Page 4, Lines 1 + 2, Col. D)			(43,778)
4	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(4,159)
5	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E - Page 4, Line 4, Col. D)			<u>\$ (161,876)</u>
6	Federal Income Tax Liability @ 35% (Line 5 x 0.35)			<u>\$ (56,657)</u>
7	Total Current Income Tax Expense (Federal (Line 6) + Illinois (Line 4))			<u>\$ (60,816)</u>
8	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 24, Col. E)			\$ 183,952
9	Fuel Tax Credit (reduction of current taxes - Page 2, Line 12)	(123)	Net Plant Allocator	\$ (96)
10	ITC Amortization (Schedule C-5.5, Page 2, Line 17, Col. F)		Schedule C -5.5	<u>(1,395)</u>
11	Total Income Tax Expense Related to Current Year Activity (Lines 7 through 10)			<u>\$ 121,645</u>
	<u>One time adjustments:</u>			
12	P&L related to Involuntary Conversion Settlement	(4,676)	Net Plant Allocator	(3,659)
13	Disposition of Stock: Return to Accrual	226	Wages & Salaries Allocator	200
14	Disposition of Stock: IRS QAR Adjustment	932	Wages & Salaries Allocator	825
15	Total Income Tax Expense (Lines 11 through 14)			<u>\$ 119,012</u>
16	Electric Operating Income After All Income Taxes			
17	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 382,657</u>
18	Col. B - Page 4, Line 15, Col. B)			
19	Sum of ITC's Net(One time Adjustments (Line 9 + Line 10 + Line 12 + Line 13 + Line 14)			<u>\$ (4,124)</u>

Commonwealth Edison Company
Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year

Notes:

- (a) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). For tax years beginning on or after January 1, 2011, the State of Illinois imposed a 7.0% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. The 2012 combined statutory State tax rate for ComEd is 9.5%.
- All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 is based on the 2012 State income tax rate of 9.5%.

Schedule C-5.4 FY
 Page 1 of 2

Commonwealth Edison Company
 Interest Synchronization - 2013 Filing Year
Effect of Rate Base Adjustments
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,398,525
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>3.08%</u>
3	Synchronized Interest	\$ 197,075

Note:

(1) Includes cost of debt 3.03% plus an additional amount for credit facility costs of .05%

Schedule C-5.4 FY
 Page 2 of 2

Commonwealth Edison Company
 Interest Synchronization - 2013 Filing Year
Effect of Rate Base Adjustments
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 6,730,755
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>3.08%</u>
3	Synchronized Interest	\$ 207,307
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>197,075</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 10,232</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (10,232)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (972)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (3,241)</u>

Note:

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

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Class of Capital</u>	<u>Amount</u>	<u>Percent of Total Capital</u>	<u>December 31 Cost</u>	<u>Weighted Cost</u>
(A)	(B)	(C)	(D)	(E)	
<u>Year Ending December 31, 2012</u>					
1	Short-Term Debt (1)	\$ 21,227	0.22%	0.50%	0.00%
2	Long-Term Debt	\$5,382,184	54.89%	5.52%	3.03%
3	Common Equity	<u>\$4,401,418</u>	<u>44.89%</u>	8.72% (2)	3.91%
4	Credit Facility Costs (3)				<u>0.05%</u>
5	Total Capital	<u><u>\$9,804,829</u></u>	<u><u>100.00%</u></u>		<u><u>6.99%</u></u>

Notes:

- (1) See Schedule D-2, Page 1, Line 14.
- (2) See Schedule D-6, Line 15.
- (3) See Schedule D-2, Page 2, Line 13.

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Class of Capital</u>	<u>Average Amount</u>	<u>Percent of Total Capital</u>	<u>Less CWIP Accruing AFUDC</u>	<u>Adjusted Balance</u>
(A)		(B)	(C)	(D)	(E)
<u>Year Ending December 31, 2012</u>					
1	Long-Term Debt (1)	\$5,498,468	55.01%	\$116,284	\$5,382,184
2	Common Equity	<u>\$4,496,512 (2)</u>	<u>44.99%</u>	<u>\$95,094</u>	<u>\$4,401,418</u>
3	Total Capital	<u><u>\$9,994,980</u></u>	<u><u>100.00%</u></u>	<u><u>\$211,378</u></u>	<u><u>\$9,783,602</u></u>

Notes:

(1) See Schedule D-3, Page 2, Column F.

(2) See WPD-1, Page 1.