

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	\$ 6,450,501
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 368,279
3	Jurisdictional Rate of Return - Present Rates	A-4	5.71%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	6.91%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 445,732
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 77,457
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue	C-1	\$ 131,666
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 131,666 (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.

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	\$ 6,778,697
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 358,107
3	Jurisdictional Rate of Return - Present Rates	A-4	5.28%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	6.91%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 468,409
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 110,298
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue	C-1	\$ 187,502
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 187,502 (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.

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	\$ 6,450,501	\$ 6,367,025	Appendix A, Page 1, Line 24
2	Operating Income at Present Rates	\$ 368,279	\$ 438,537	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	5.71%	6.89%	
4	Cost of Capital	6.91%	7.54%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 445,732	\$ 480,074	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 77,453	\$ 41,537	
7	Gross Revenue Conversion Factor	1.7000	1.7000	Appendix A, Page 7
8	Revenue Increase Requested / Approved	\$ 131,666	\$ 70,611	Appendix A, Page 1, Line 1

Notes:

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

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	\$ 6,778,697	\$ 6,367,025	Appendix A, Page 1, Line 24
2	Operating Income at Present Rates	\$ 358,107	\$ 438,537	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	5.28%	6.89%	
4	Cost of Capital	6.91%	7.54%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 468,409	\$ 480,074	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 110,298	\$ 41,537	
7	Gross Revenue Conversion Factor	1.7000	1.7000	Appendix A, Page 7
8	Revenue Increase Requested / Approved	\$ 187,502	\$ 70,611	Appendix A, Page 1, Line 1

Notes:

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

Commonwealth Edison Company
Jurisdictional Rate Base Summary - 2012 Recon 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	\$ (15,327)	\$ 14,157,315
3	General and Intangible Plant	1,495,878	(18,022)	1,477,856
4	Subtotal	<u>\$ 15,668,520</u>	<u>\$ (33,349)</u>	<u>\$ 15,635,171</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,426,539)	\$ 1,750	\$ (5,424,789)
7	General and Intangible Plant	(696,474)	10,253	(686,221)
8	Subtotal	<u>\$ (6,123,013)</u>	<u>\$ 12,003</u>	<u>\$ (6,111,010)</u>
9	Construction Work in Progress	\$ 14,876	\$ -	\$ 14,876
10	Cash Working Capital	4,344	-	4,344
11	Materials & Supplies Inventories	33,362	-	33,362
12	Accumulated Deferred Income Taxes	(2,691,721)	4,410	(2,687,311)
13	Regulatory Assets & Liabilities, Net	19,941	83,329	103,270
14	Deferred Costs	28,647	-	28,647
15	Operating Reserves	(338,814)	-	(338,814)
16	Asset Retirement Obligation	(22,257)	-	(22,257)
17	Deferred Liabilities	(9,036)	-	(9,036)
18	Customer Deposits	(137,297)	-	(137,297)
19	Customer Advances	(63,444)	-	(63,444)
20	Total	<u>\$ 6,384,108</u>	<u>\$ 66,393</u>	<u>\$ 6,450,501</u>

Commonwealth Edison Company

Jurisdictional Rate Base Summary by ICC Account - 2012 Recon 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	(477,943)	1,495,878	WPB-1
4	Subtotal		<u>\$ 16,146,463</u>	<u>\$ -</u>	<u>\$ 15,668,520</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)	223,681	(696,474)	WPB-1
8	Subtotal		<u>\$ (6,346,694)</u>	<u>\$ 223,681</u>	<u>\$ (6,123,013)</u>	
9	Construction Work in Progress	107	\$ 278,858	\$ (263,982)	\$ 14,876	B-7
10	Cash Working Capital	-	-	4,344	4,344	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)	1,538,948	(2,691,721)	B-9
13	Regulatory Assets	182.3	994,691	(974,750)	19,941	B-10
14	Deferred Costs	186	3,969,845	(3,941,198)	28,647	B-10
15	Operating Reserves	228	(583,400)	244,586	(338,814)	B-10
16	Asset Retirement Obligation	230	(99,213)	76,956	(22,257)	B-10
17	Deferred Liabilities	253	(80,415)	71,379	(9,036)	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>\$ (3,068,370)</u>	<u>\$ 6,384,108</u>	

Notes:

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

Commonwealth Edison Company
Jurisdictional Rate Base Summary - 2013 Filing Year
December 31, 2012
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Projected Plant Additions and Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
	(A)	(B)	(C)	(D)
1	Plant-in-Service			
2	Distribution Plant	\$ 14,172,642	\$ 757,565	\$ 14,930,207
3	General and Intangible Plant	1,495,878	127,531	1,623,409
4	Subtotal	<u>\$ 15,668,520</u>	<u>\$ 885,096</u>	<u>\$ 16,553,616</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,426,539)	\$ (293,727)	\$ (5,720,266)
7	General and Intangible Plant	(696,474)	(90,565)	(787,039)
8	Subtotal	<u>\$ (6,123,013)</u>	<u>\$ (384,292)</u>	<u>\$ (6,507,305)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -
10	Cash Working Capital	4,344	-	4,344
11	Materials & Supplies Inventories	33,362	-	33,362
12	Accumulated Deferred Income Taxes	(2,691,721)	(174,668)	(2,866,389)
13	Regulatory Assets & Liabilities, Net	19,941	83,329	103,270
14	Deferred Costs	28,647	-	28,647
15	Operating Reserves	(338,814)	-	(338,814)
16	Asset Retirement Obligation	(22,257)	-	(22,257)
17	Deferred Liabilities	(9,036)	-	(9,036)
18	Customer Deposits	(137,297)	-	(137,297)
19	Customer Advances	(63,444)	-	(63,444)
20	Total	<u>\$ 6,369,232</u>	<u>\$ 409,465</u>	<u>\$ 6,778,697</u>

Commonwealth Edison Company

Jurisdictional Rate Base Summary by ICC Account - 2013 Filing Year (1)

December 31, 2012

(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional (D)	Unadjusted Delivery Services Rate Base (3)	Supporting Schedule / Workpaper (F)
	(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	(477,943)	1,495,878	WPB-1
4	Subtotal		<u>\$ 16,146,463</u>	<u>\$ -</u>	<u>\$ 15,668,520</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)	223,681	(696,474)	WPB-1
8	Subtotal		<u>\$ (6,346,694)</u>	<u>\$ 223,681</u>	<u>\$ (6,123,013)</u>	
9	Construction Work in Progress	107	\$ 278,858	\$ (278,858)	\$ -	B-7
10	Cash Working Capital	-	-	4,344	4,344	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)	1,538,948	(2,691,721)	B-9
13	Regulatory Assets	182.3	994,691	(974,750)	19,941	B-10
14	Deferred Costs	186	3,969,845	(3,941,198)	28,647	B-10
15	Operating Reserves	228	(583,400)	244,586	(338,814)	B-10
16	Asset Retirement Obligation	230	(99,213)	76,956	(22,257)	B-10
17	Deferred Liabilities	253	(80,415)	71,379	(9,036)	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>\$ (3,083,246)</u>	<u>\$ 6,369,232</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.
- (3) Before projected plant additions and adjustments.

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)	\$ -	\$ -	\$ -
3	General and Intangible Plant	-	-	(14,671)	-	-
4	Subtotal	<u>\$ (12,277)</u>	<u>\$ (3,269)</u>	<u>\$ (14,671)</u>	<u>\$ -</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,516	\$ 234	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	7,962	-	-
8	Subtotal	<u>\$ 1,516</u>	<u>\$ 234</u>	<u>\$ 7,962</u>	<u>\$ -</u>	<u>\$ -</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	828	382	2,762	-	-
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>\$ (3,947)</u>	<u>\$ -</u>	<u>\$ -</u>

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

Commonwealth Edison Company
Summary of Utility Adjustments To Test Year Rate Base - 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	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ (15,327)
3	General and Intangible Plant	-	-	(3,351)	-	-	(18,022)
4	Subtotal	<u>\$ -</u>	<u>\$ 219</u>	<u>\$ (3,351)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,349)</u>
5	Accumulated Depreciation & Amortization						
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750
7	General and Intangible Plant	-	-	2,291	-	-	10,253
8	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,003</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	438	-	-	4,410
12	Regulatory Assets	83,329	-	-	-	-	83,329
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>\$ 83,329</u>	<u>\$ 219</u>	<u>\$ (622)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 66,393</u>

Commonwealth Edison Company
Summary of Utility Adjustments To Test Year Rate Base - 2013 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (12,277)	\$ (3,269)	\$ -	\$ 772,892	\$ -
3	General and Intangible Plant	-	-	(14,671)	145,553	-
4	Subtotal	<u>\$ (12,277)</u>	<u>\$ (3,269)</u>	<u>\$ (14,671)</u>	<u>\$ 918,445</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,516	\$ 234	\$ -	\$ 60,370	\$ (355,847)
7	General and Intangible Plant	-	-	7,962	3,585	(104,403)
8	Subtotal	<u>\$ 1,516</u>	<u>\$ 234</u>	<u>\$ 7,962</u>	<u>\$ 63,955</u>	<u>\$ (460,250)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	828	382	2,762	(179,078)	-
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>\$ (3,947)</u>	<u>\$ 803,322</u>	<u>\$ (460,250)</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 - 2013 Filing 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)
1	Plant-in-Service						
2	Distribution Plant	\$ -	\$ 219	\$ -	\$ -	\$ -	\$ 757,565
3	General and Intangible Plant	-	-	(3,351)	-	-	127,531
4	Subtotal	<u>\$ -</u>	<u>\$ 219</u>	<u>\$ (3,351)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 885,096</u>
5	Accumulated Depreciation & Amortization						
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (293,727)
7	General and Intangible Plant	-	-	2,291	-	-	(90,565)
8	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,291</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (384,292)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	438	-	-	(174,668)
12	Regulatory Assets	83,329	-	-	-	-	83,329
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>\$ 83,329</u>	<u>\$ 219</u>	<u>\$ (622)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 409,465</u>

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

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Total (1) (B)	ICC Acct (C)
1	<u>Removal of PORCB</u>		
2	Gross Plant	\$ (14,671)	101/106
3	Accumulated Depreciation	7,962	108
4	Deferred Income Taxes	<u>2,762</u>	283
5	Reduction to Rate Base	<u>\$ (3,947)</u>	
6	Amortization Expense Reduction	<u>\$ 4,401</u>	403

Note:
(1) Details on page 2.

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

Witness: Fruehe

Line No.	Description (A)	Calculation (B)	Jurisdictional Rate Base Adjustment (C)
1	Total In Service	\$ (16,503)	
2	Jurisdictional Wages and Salaries Allocator	<u>88.90%</u>	
3	Gross Plant	<u>\$ (14,671)</u>	\$ (14,671)
4	Total Book Amortization	\$ 8,956	
5	Jurisdictional Wages and Salaries Allocator	<u>88.90%</u>	
6	Jurisdictional Amortization 12-31-2012	<u>\$ 7,962</u>	\$ 7,962
7	Tax Depreciation Rate	100.00%	
8	Tax Rate	41.175%	
9	Annual Tax Depreciation	\$ 14,671	
10	Deferred Taxes ((Line 9 - Line 6) * Line 8)	2,762	<u>\$ 2,762</u>
11	Reduction to Rate Base		<u>\$ (3,947)</u>
12	Test Year Book Depreciation	\$ 4,401	

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	145,553	WPB-2.4	
5	Total	<u>\$ 918,445</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 60,370	WPB-2.4	
8	General and Intangible Plant - Removal Costs	3,584	WPB-2.4	
9	Total	<u>\$ 63,954</u>		108
10	Amount Included in Rate Base	<u>\$ 982,399</u>		
11	Accumulated Deferred Income Taxes	<u>\$ (179,078)</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	(95,500)	(8,903)	(104,403)	
4	Total	<u>\$ (436,142)</u>	<u>\$ (24,108)</u>	<u>\$ (460,250)</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
Removal of Incentive Compensation - Capital
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2012 Actual (C)	(D)	(E)	Allocator (1) (F)	Jurisdictional (G)
1	<u>BSC Embedded Employee 2012 AIP Related to Net Income Goal (2):</u>				Removal of NI Related AIP		
2	Plant (See Schedule C-2.5)	107/108			\$ (67)	78.24%	\$ (52)
3	<u>BSC 2012 AIP Allocated to ComEd related to EPS (3):</u>			% Related Net Inc. Goal	Removal of NI Related AIP		
4	Plant (See Schedule C-2.5)	107/108	\$ 2,406	71.3%	\$ -	78.24%	\$ -
5	<u>Normalization of Retention Awards (4):</u>			Inc/(Dec) to Award	Capital Portion		
6	Plant (See Schedule C-2.6)	107/108		\$ 800	\$ 399	78.24%	\$ 312
7	<u>50% Reduction to Performance Awards (5):</u>			2012 Capital Portion	50% Reduction		
8	Plant (See Schedule C-2.6)	107/108		\$ 102	\$ (51)	78.24%	\$ (40)
9	<u>2012 ComEd Annual Incentive Plan (6):</u>		2012 Actual @ 115%	AIP Capped @ 102.9%	Difference from 115% to 102.9%		
10	Plant (See Schedule C-2.7)	107/108	\$ 23,952	\$ 21,432	\$ -	78.24%	\$ -
11	Total Jurisdictional Capital Removed:						\$ 220
12	<u>Income Tax Effects of Above Adjustments:</u>						
13	State Income Taxes						\$ (21)
14	Federal Income Taxes						(70)
15	Deferred Income Taxes						-
16							\$ (91)

Notes:

- (1) Allocation to jurisdictional based on 2012 Net Plant allocation factor (see WPA-5, Page 2).
- (2) Certain ComEd employees participated in the Exelon BSC AIP in 2012. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (3) Represents the Net Income goal related BSC AIP that is allocated down to ComEd.
- (4) Retention Awards are normalized over 4 years. Current year is increased/(decreased) based on 4 year average.
- (5) Performance rewards are reduced to 50%.
- (6) ComEd's AIP is limited to a 102.9% cap per final ruling in ICC Dkt. 11-0721.

Commonwealth Edison Company
2012 Supply Administration Intangible Assets
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Jurisdictional (2) (C)	ICC Acct (D)
1	<u>Adjustment to Intangible Plant (1)</u>			
2	Plant in Service as of 12-31-2012	\$ (3,769)	\$ (3,351)	101
3	Accumulated Reserve as of 12-31-2012	2,576	2,291	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>493</u>	<u>438</u>	
5	Net Plant Reduction	<u>\$ (700)</u>	<u>\$ (622)</u>	
6	2012 Amortization Expense Adjustment	<u>\$ (481)</u>	<u>\$ (428)</u>	

Notes:

- (1) Represents software assets recovered through Rider PE.
- (2) Unadjusted amount multiplied by the Wages and Salaries allocator 88.48%.

Commonwealth Edison Company

Cash Working Capital
Calendar Year 2012
(In Thousands)

Line No.	Item	Amount	Lag (Lead)	CWC Requirement		Column (B) Source
				CWC Factor (C) / 365 (D)	(B) x (D) (E)	
	(A)	(B)	(C)	(D)	(E)	(F)
1	Receipts	\$ 1,317,258	51.25	0.14041	\$ 184,957	WPB-8, Line 9, Column B
2	Collection of Pass-Through Taxes:					
3	Energy Assistance/Renewable Energy	46,252	0.00	0.00000	-	Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	249,794	0.00	0.00000	-	Schedule C-18, Page 1, Line 20, Column B
5	Illinois Excise Tax	259,512	36.04	0.09874	25,624	Schedule C-18, Page 1, Line 21, Column B
6	Infrastructure Maintenance Fee	90,982	36.04	0.09874	8,984	Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>1,963,798</u>			<u>\$ 219,565</u>	
8	Base Payroll and Withholdings	\$ 280,351	(15.05)	(0.04123)	\$ (11,560)	WPB-8, Line 32, Column B
9	Vacation Pay Expense	-	(15.05)	(0.04123)	-	WPB-8, Line 30, Column B
10	Incentive Compensation Expense	21,644	(228.50)	(0.62603)	(13,550)	WPB-8, Line 31, Column B
11	Employee Benefits - Pension and OPEB	149,573	0.00	0.00000	-	WPB-8, Line 17, Column B
12	Employee Benefits - Other	53,032	(4.95)	(0.01356)	(719)	WPB-8, Line 18, Column B
13	Inter Company Billings - Less Pass Thrus	89,517	(45.55)	(0.12479)	(11,171)	WPB-8, Line 15, Column B
14	Inter Company Billings - Pass Thrus	31,595	(45.55)	(0.12479)	(3,943)	WPB-8, Line 16, Column B
15	Property Leases	38,455	(6.33)	(0.01734)	(667)	WPB-8, Line 24, Column B
16	Other O&M Expense	345,043	(66.82)	(0.18307)	(63,167)	WPB-8, Line 25, Column B
17	Property/Real Estate Taxes	17,092	(339.12)	(0.92910)	(15,880)	Schedule C-18, Page 1, Line 5, Column C
18	FICA Contributions	21,442	(15.05)	(0.04123)	(884)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
19	Federal Unemployment Tax	144	(75.63)	(0.20721)	(30)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
20	State Unemployment Tax	777	(75.63)	(0.20721)	(161)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
21	Electricity Distribution Tax	101,175	(30.13)	(0.08255)	(8,352)	Schedule C-18, Page 1, Line 6, Column C
22	State Franchise Tax	1,580	(190.67)	(0.52238)	(825)	Schedule C-18, Page 1, Line 12, Column C
23	State Public Utility Fund	3,788	(37.67)	(0.10321)	(391)	Schedule C-18, Page 1, Line 8, Column C
24	Illinois Sales and Use Tax	656	(2.66)	(0.00729)	(5)	Schedule C-18, Page 1, Line 10, Column C
25	Chicago Sales and Use Tax	68	(37.46)	(0.10263)	(7)	Schedule C-18, Page 1, Line 11, Column C
26	Interest Expense	191,581	(91.13)	(0.24967)	(47,832)	Schedule C-5.4, Page 1, Line 3
27	Current State Income Tax	-	(37.88)	(0.10378)	-	Schedule C-1, Page 1, Line 20, Column G
28	Current Federal Income Tax	(30,253)	(37.88)	(0.10378)	3,140	Schedule C-1, Page 1, Line 21, Column G
29	Payment of Pass-Through Taxes:					
30	Energy Assistance/Renewable Energy	46,252	(40.69)	(0.11148)	(5,156)	From line 3 above
31	Gross Receipts/Municipal Utility Tax	249,794	(36.02)	(0.09868)	(24,651)	From line 4 above
32	Illinois Excise Tax	259,512	(4.12)	(0.01129)	(2,929)	From line 5 above
33	Infrastructure Maintenance Fee	90,982	(26.00)	(0.07123)	(6,481)	From line 6 above
34	Total Outlays	<u>\$ 1,963,800</u>			<u>\$ (215,221)</u>	
35	Receipts Less Outlays	<u>(S2)</u>				
36	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ 4,344</u>	

Commonwealth Edison Company
 Accumulated Deferred Income Taxes
 2012
 (In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
Summary							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 102)						\$ (2,691,721)
2	ADIT Associated with Pension Asset						\$ (417,241)
3	<u>Account 190 - Current (EPS Accts. 283350 & 283450) --</u>						
4	Accrued Holiday	\$ (625)	\$ (188)	\$ (813)	Wages & Salaries	88.90%	\$ (723)
5	Accrued Vacation	14,939	4,481	19,420	Non DST	0%	-
6	Obsolete Materials	498	149	647	Net Plant	78.26%	507
7	Provision for Bad Debt	19,352	5,804	25,156	DST	100.00%	25,156
8	Damage To Company Property	1,896	569	2,465	Net Plant	78.26%	1,929
9	Taxes Other Than Income Taxes	2,550	765	3,315	Net Plant	78.26%	2,594
10	Incentive Compensation Plan	19,999	5,998	25,997	Non DST	0%	-
11	Liability for Severance Plans	1,074	322	1,396	Wages & Salaries	88.90%	1,241
12	CPS Energy Efficiency Fund	1,704	511	2,215	Non DST	0%	-
13	Other Accrued Expenses	2,396	719	3,114	Non DST	0%	-
14	Regulatory (Asset)/Liab: Transmission	(3,981)	(1,194)	(5,175)	Non DST	0%	-
15	Management Deferred Compensation - Current	243	73	317	Wages & Salaries	88.90%	281
16	Interest on Projected Tax Deficiencies	2	1	3	Non DST	0%	-
17	Use Tax Adjustment	1,039	312	1,351	Net Plant	78.26%	1,057
18	Other Current - Cell phone Reserve	158	47	205	Wages & Salaries	88.90%	183
19	FIN48 Interest - Current	(16,949)	(5,084)	(22,033)	Non DST	0%	-
20	Federal NOL DTA	31,939	-	31,939	Net Plant	78.26%	24,996
21	Revenue Subject To Refund	13,108	3,932	17,040	Non DST	0%	-
22	Total Account 190 - Current	\$ 89,342	\$ 17,216	\$ 106,558			\$ 57,221
23	<u>Account 190 - Noncurrent (EPS Accts. 283150 & 283250) --</u>						
24	Chicago Equity Fund Partnerships	\$ 312	\$ 75	\$ 387	Non DST	0%	\$ -
25	Deferred Rental Income - Lincoln Center Subleases	2,075	498	2,573	Wages & Salaries	88.90%	2,288
26	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	2,178	523	2,701	DST	100%	2,701
27	Executive Uninsured Death Benefits after Retirement	799	192	991	Wages & Salaries	88.90%	881
28	Deferred on Unamortized ITC	12,874	3,090	15,965	Non DST	0%	-
29	Incentive Compensation Deferred Stock Bonus Plan	52	12	64	Wages & Salaries	88.90%	57

Commonwealth Edison Company
Accumulated Deferred Income Taxes
2012
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
30	FAS 123R - Stock Options; Other Equity Based Compensation	2,841	862	3,703	Wages & Salaries	88.90%	3,292
31	Workers Compensation Reserve	17,273	4,146	21,420	Wages & Salaries	88.90%	19,042
32	Long-Term Debt - Revaluation of Discount	(1,422)	(341)	(1,763)	Non DST	0%	-
33	Management Deferred Compensation Plan	11,995	2,879	14,874	Wages & Salaries	88.90%	13,223
34	Manufactured Gas Plants - Provision	78,146	23,438	101,584	Non DST	0%	-
35	Merger Costs	(671)	(161)	(833)	Non DST	0%	-
36	Post Retirement Health Care Liability	86,706	20,578	107,284	Wages & Salaries	88.90%	95,376
37	Restricted Stock Awards	666	160	826	Wages & Salaries	88.90%	734
38	Share Awards Program Provision	817	196	1,013	Wages & Salaries	88.90%	900
39	Supplemental Employee Retirement Plan	4,803	1,153	5,956	Non DST	0%	-
40	Long-Term Incentive Cash	758	182	940	Wages & Salaries	88.90%	835
41	Midwest Generation Settlement	4,619	1,109	5,727	Non DST	0%	-
42	Interest on projected tax deficiencies - noncurrent	(16,894)	(5,067)	(21,961)	Non DST	0%	-
43	Regulatory (Asset)/Liab: Docket No 07-0566	(1,671)	(401)	(2,072)	DST	100%	(2,072)
44	Charitable Contribution on Land	1,343	322	1,666	Non DST	0%	-
45	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(384)	1,097	713	Non DST	0%	-
46	Regulatory (Asset)/Liab: Medicare Part D (expense)	(2,368)	(710)	(3,078)	Non DST	0%	-
47	Total Account 190 - Noncurrent	\$ 204,847	\$ 53,832	\$ 258,679			\$ 137,257
	Total Account 190						
48	(FERC Form 1, Page 111, Line 82)	\$ 294,189	\$ 71,049	\$ 365,238			\$ 194,478
49	<u>Account 282 - Liberalized Deprec. - Plant & Equip.</u>						
50	<u>(EPS Accts. 282000 & 282200) --</u>						
51	Total Account 282 - Liberalized Depreciation	\$ (2,320,440)	\$ (501,729)	\$ (2,822,170)	Net Plant	78.26%	\$ (2,208,630)
52	<u>Account 282 - Other Property (EPS Accts. 282100 & 282300) --</u>						
53	Competitive Transition Charge (CTC)	\$ (51,564)	\$ (12,135)	\$ (63,699)	Non DST	0%	\$ -
54	AFUDC Plant & Equip Borrowed	(21,723)	(5,112)	(26,835)	Net Plant	78.26%	(21,001)
55	Deferred Gain - Like Kind Exchange	(259,294)	(61,354)	(320,647)	Non DST	0%	-
56	FIN 47	1,227	289	1,516	Net Plant	78.26%	1,187
57	Section 263A - Capitalized Interest	76,018	17,890	93,908	Net Plant	78.26%	73,493
58	Software Costs Capitalized - Rev Bk	(60,593)	(14,260)	(74,853)	Net Plant	78.26%	(58,580)

Commonwealth Edison Company
Accumulated Deferred Income Taxes
2012
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
59	Overheads Capitalized (Sales & Use Tax)	(246,841)	(58,091)	(304,932)	Net Plant	78.26%	(238,640)
60	Pension Cost Capitalized on Books	228,726	53,828	282,554	Net Plant	78.26%	221,126
61	CIAC	152,799	35,959	188,758	Net Plant	78.26%	147,722
62	CIAC with Tax Gross Up	(10,459)	(2,461)	(12,920)	Non DST	0%	-
63	Revaluation of Property	4,528	1,066	5,594	Non DST	0%	-
64	Real Estate Taxes Capitalized	381	90	471	Net Plant	78.26%	368
65	Repair Allowance	(45,896)	(10,801)	(56,698)	Net Plant	78.26%	(44,372)
66	Repairs - Distribution	(347,412)	(81,759)	(429,171)	DST	100%	(429,171)
67	Repairs - Transmission	(13,140)	(3,092)	(16,232)	Non DST	0%	-
68	Transmission Upgrade - East/West	24,003	5,649	29,652	Non DST	0%	-
69	Accelerated Depr AMI - Related to Reg Assets	1,435	(4,101)	(2,666)	DST	100%	(2,666)
70	Regulatory (Asset)/Liab: ASC 740 - Tax Rate Changes	(53,965)	(12,700)	(66,665)	Non DST	0%	-
71	Total Account 282 - Other Property	<u>\$ (621,769)</u>	<u>\$ (151,097)</u>	<u>\$ (772,866)</u>			<u>\$ (350,534)</u>
	Total Account 282						
72	(FERC Form 1, Page 113, Line 63)	<u>\$ (2,942,209)</u>	<u>\$ (652,827)</u>	<u>\$ (3,595,036)</u>			<u>\$ (2,559,164)</u>
	<u>Account 283</u>						
73	<u>- Other - Current (EPS Accts. 283300 & 283400) --</u>						
74	Regulatory (Asset)/Liab: AAF	\$ (266)	\$ (80)	\$ (346)	Non DST	0%	\$ -
75	Deferred Revenue - Fiber Optics Lease - Current	664	199	863	Comm Equip	52.19%	450
76	Total Account 283 - Current	<u>\$ 398</u>	<u>\$ 119</u>	<u>\$ 517</u>			<u>\$ 450</u>
	<u>Account 283</u>						
77	<u>- Other - Noncurrent (EPS Accts. 283100 & 283200) --</u>						
78	Chicago Arbitration Settlement	\$ (8,907)	\$ (2,138)	\$ (11,045)	Non DST	0%	\$ -
79	Deferred Gain - Sale of Easements	(3,850)	(924)	(4,774)	Net Plant	78.26%	(3,736)
80	Incentive Compensation Capitalized (Global Settlement)	(2,549)	(612)	(3,161)	DST	100%	(3,161)
81	Loss On Reacquired Debt	(17,490)	(5,246)	(22,736)	Net Plant	78.26%	(17,793)
82	Midwest Generation Settlement	(9,506)	(2,282)	(11,788)	Non DST	0%	-
83	Other Comprehensive Income (EPS 284000 & 284100)	147	35	183	Net Plant	78.26%	143
84	Pension Contribution - Net of Book Provision - 9.5%	(217,362)	(65,191)	(282,554)	Wages & Salaries	88.90%	(251,190)
85	Prepaid Pension contribution (shareholder-funded)	(328,008)	(95,189)	(423,197)	Non DST	0%	-
86	PJM Start-up Costs	(1,056)	(253)	(1,309)	Non DST	0%	-

Commonwealth Edison Company
Accumulated Deferred Income Taxes
2012
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
87	Swap and Hedging Transactions	(3,498)	(840)	(4,338)	Net Plant	78.26%	(3,395)
88	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(76,785)	(23,029)	(99,815)	Non DST	0%	-
89	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(11,985)	(2,877)	(14,862)	Wages & Salaries	88.90%	(13,212)
90	State Income Taxes - Temporary	(25,966)	-	(25,966)	Non DST	0%	-
91	Regulatory (Asset)/Liab: Rider UF	32	8	40	Non DST	0%	-
92	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(2,847)	(683)	(3,530)	Non DST	0%	-
93	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(1,720)	(413)	(2,133)	DST	100%	(2,133)
94	Regulatory (Asset)/Liab: AMP - other costs	(242)	(58)	(300)	Non DST	0%	-
95	Regulatory (Asset)/Liab: Distribution Formula Rate	(34,077)	(10,220)	(44,297)	Non DST	0%	-
96	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(18,308)	(5,491)	(23,799)	DST	100%	(23,799)
97	Regulatory (Asset)/Liab: Distribution - Merger Costs	(10,512)	-	(10,512)	DST	100%	(10,512)
97	Regulatory (Asset)/Liab: ASC 740_2011 IL State Tax Rate Change	6,873	(19,638)	(12,765)	Non DST	0%	-
98	Deferred Revenue - Fiber Optics Lease - Non Current	(1,344)	3,841	2,497	Comm Equip	52.19%	1,303
99	Regulatory (Asset)/Liab: PORCB	661	(1,889)	(1,228)	Non DST	0%	-
100	Total Account 283 - Noncurrent	<u>\$ (768,299)</u>	<u>\$ (233,089)</u>	<u>\$ (1,001,388)</u>			<u>\$ (327,485)</u>
	Total Account 283						
101	(FERC Form 1, Page 113, Line 64)	<u>\$ (767,901)</u>	<u>\$ (232,970)</u>	<u>\$ (1,000,871)</u>			<u>\$ (327,035)</u>
102	Total ADIT	<u>\$ (3,415,921)</u>	<u>\$ (814,748)</u>	<u>\$ (4,230,669)</u>			<u>\$ (2,691,721)</u>

Commonwealth Edison Company
Deferred Assets in Rate Base
2012 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description	Time Period Costs Were Accreted		Amortization Period	ICC Docket Number (if any)	Balance at Beginning of 2012	2012 Activity		Balance at End of 2012	Jurisdictional Rate Base (2)
		From	To				Amortization / Accretion	Other Changes (1)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	<u>Regulatory Assets (182.3)</u>									
2	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423 (3)	\$ 8,198	\$ (242)		\$ 7,956	\$ 7,956
3	AMI Pilot- Retired Meters	1/1/2009	5/31/2010	3 Years		\$ 4,882	\$ (705)		\$ 4,177	\$ 4,177
4	AMI Pilot- Pre-2010 Costs	1/1/2009	12/31/2009	3 Years		\$ 1,435	\$ (285)		\$ 1,150	\$ 1,150
5	Accel. Depreciation AMI	1/1/2012	12/31/2012	5 Years		\$ -	\$ (113)	\$ 6,771	\$ 6,658	\$ 6,658
6	Total Regulatory Assets					<u>\$ 14,515</u>	<u>\$ (1,345)</u>	<u>\$ 6,771</u>	<u>\$ 19,941</u>	<u>\$ 19,941</u>
7	<u>Deferred Debits (186)</u>									
8	Cook County Forest Preserve District Fees	1/1/2007	12/31/2012	10 Years	(4)	\$ 1,240	\$ (365)	\$ 1,108	\$ 1,983	\$ 1,983
9	Long-Term Receivable from MBA Plan	1/1/2007	12/31/2012	Varies	(5)	2,788		(40)	2,748	\$ 2,443
10	Insurance Recoveries Related to Third-Party Claims	1/1/2011	12/31/2012	Varies		898		2,893	3,791	\$ 3,370
11	Vacation Pay Pending Accounting Distribution	pre-2001	12/31/2012	Varies		23,355		1,197	24,552	\$ 20,851
12	Total Deferred Debits					<u>\$ 28,281</u>	<u>\$ (365)</u>	<u>\$ 5,158</u>	<u>\$ 33,074</u>	<u>\$ 28,647</u>

Notes:

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

Commonwealth Edison Company

Deferred Liabilities in Rate Base

2012 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2012 (F)	2012 Activity		Balance at End of 2012 (I)	Jurisdictional Rate Base (2) (J)
		From (B)	To (C)				Amort. / Accretion (G)	Other Changes (1) (H)		
1	<u>Operating Reserves (228)</u>									
2	Accumulated Provision for Injuries & Damages	Pre 1990	12/31/2012	Not applicable	99-0117	\$ (52,759)		\$ (1,132)	\$ (53,891)	\$ (47,909)
3	Accumulated Provision for Pensions & Benefits	Pre 1990	12/31/2012	Varies by acct.	99-0117	(317,415)		(2,173)	(319,588)	(284,114)
4	Accumulated Miscellaneous Operating Provisions	(3) Pre 1990	12/31/2012	Varies by acct.	99-0117	(126,920)		(83,001)	(209,921)	(6,791)
5	Total Operating Reserves					<u>\$ (497,094)</u>	<u>\$ -</u>	<u>\$ (86,306)</u>	<u>\$ (583,400)</u>	<u>\$ (338,814)</u>
6	<u>Asset Retirement Obligations (230)</u>									
7	Asset Retirement Obligations (ARO)	(4) 1/1/2003	12/31/2012	Varies by asset	(5)	\$ (89,040)		\$ (10,173)	\$ (99,213)	\$ (22,257)
8	<u>Deferred Credits (253)</u>									
9	Deferred Rents	(6) 6/30/2001	12/31/2012	Varies		\$ (8,435)	\$ 1,932		\$ (6,503)	\$ (5,781)
10	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(947)	947		-	-
11	Deferred Revenues	(7) 12/1/1998	4/30/2000	30 Years		(6,619)	383		(6,236)	(3,255)
12	Total Deferred Credits					<u>\$ (16,001)</u>	<u>\$ 3,262</u>	<u>\$ -</u>	<u>\$ (12,739)</u>	<u>\$ (9,036)</u>

Commonwealth Edison Company

Deferred Liabilities in Rate Base

2012 Actual

(In Thousands)

Witness: Fruehe

Notes:

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

Commonwealth Edison Company
Adjustments of Deferred Assets in Rate Base
2012 Actual
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2012		Jurisdictional Allocation		Jurisdictional 2012 (G)
			Balance (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Regulatory Assets (182.3)</u>						
2	182.3	Capitalized incentive costs	\$ 7,956	\$ -	(2)	100%	\$ 7,956
3	182.3	AMI Pilot- Retired Meters	4,177	-		100%	4,177
4	182.3	AMI Pilot- Pre-2010 Costs	1,150	-		100%	1,150
5	182.3	Accel. Depreciation AMI	6,658			100%	6,658
6		Total Regulatory Asset	<u>\$ 19,941</u>	<u>\$ -</u>			<u>\$ 19,941</u>
7	<u>Deferred Debits (186)</u>						
8	186	Cook County Forest Preserve District Fees	\$ 1,983	\$ -		100%	\$ 1,983
9	186	Long-Term Receivable from MBA Plan	2,748	-	Wages & Salaries	88.90%	2,443
		Insurance Recoveries Related to Third-Party					
10	186	Claims	3,791		Wages & Salaries	88.90%	3,370
		Vacation Pay Pending Accounting					
11	186	Distribution	24,552	(1,097) (3)	Wages & Salaries	88.90%	20,851
12		Total Deferred Debits	<u>\$ 33,074</u>	<u>\$ (1,097)</u>			<u>\$ 28,647</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Distribution only - Authorized in ICC Docket No. 01-0423.
- (3) The average 2012 balance is allowed in rate base. The adjustment brings the year-end balance to the average balance.

Commonwealth Edison Company
Adjustments of Deferred Liabilities in Rate Base
2012 Actual
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2012		Jurisdictional Allocation		Jurisdictional 2012 (G)
			Actual (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Operating Reserves (228)</u>						
2	228.2	Accumulated Provision for Injuries & Damages	\$ (53,891)	\$ -	Wages & Salaries	88.90%	\$ (47,909)
3	228.3	Accumulated Provision for Pensions & Benefits	(319,588)	-	Wages & Salaries	88.90%	(284,114)
4	228.4	Accumulated Miscellaneous Operating Provisions	<u>(209,921)</u>	<u>203,130</u> (2)		100.00%	<u>(6,791)</u> (3)
5		Total Operating Reserves	<u>\$ (583,400)</u>	<u>\$ 203,130</u>			<u>\$ (338,814)</u>
6	<u>Asset Retirement Obligations (230)</u>						
7	230000	Asset Retirement Obligations (ARO)	<u>\$ (99,213)</u>	<u>\$ 73,043</u> (4)			<u>\$ (22,257)</u> (5)
8	<u>Deferred Credits (253)</u>						
9	253900	Deferred Rents	\$ (6,503)		Wages & Salaries	88.90%	\$ (5,781)
10	253700	Deferred Revenues	(6,236)	(6)	Commun. Equip	52.19%	(3,255)
11		Total Deferred Credits	<u>\$ (12,739)</u>	<u>\$ -</u>			<u>\$ (9,036)</u>

Notes:

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

Commonwealth Edison Company
 Deferred Assets in Rate Base
2009 - 2011
 (In Thousands)

Witness: Fruhe

Line No.	Description (A)	Time Period Costs Were Accreted		Amort. Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2008 (F)	2009 Net Change		Actual Balance at 12/31/2009 (I)
		From	To				Amort./ Accretion	Other	
		(B)	(C)				(G)	(H)	
1	<u>Regulatory Assets (182.3)</u>								
2	Capitalized Incentive Costs	(1) 1/1/2000	12/31/2000	41 Years	01-0423	\$ 8,922	\$ (241)	\$ -	\$ 8,681
3	AMI Pilot- Retired Meters								
4	AMI Pilot- Pre-2010 Costs								
5	Total Regulatory Assets					<u>\$ 8,922</u>	<u>\$ (241)</u>	<u>\$ -</u>	<u>\$ 8,681</u>
6	<u>Deferred Debits (186)</u>								
7	Cook County Forest Preserve District Fees	1/1/2007	12/31/2011	10 Years	(2)	600	(147)	543	996
8	Long-term Receivable from MBA Plan	1/1/2007	12/31/2011	Varies	(3)	2,350	-	313	2,663
9	Total Deferred Debits					<u>\$ 2,950</u>	<u>\$ (147)</u>	<u>\$ 856</u>	<u>\$ 3,659</u>

Notes:

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

Commonwealth Edison Company
Deferred Assets in Rate Base
2009 - 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2010 Net Change		Actual Balance at 12/31/2010 (L)	2011 Net Change		Actual Balance at 12/31/2011 (O)
		Amort./ Accretion (J)	Other (K)		Amort./ Accretion (M)	Other (N)	
1	<u>Regulatory Assets (182.3)</u>						
2	Capitalized Incentive Costs	\$ (242)	\$ -	\$ 8,439	\$ (241)	\$ -	\$ 8,198
3	AMI Pilot- Retired Meters				(352)	5,234	4,882
4	AMI Pilot- Pre-2010 Costs				(347)	1,782	1,435
5	Total Regulatory Assets	<u>\$ (242)</u>	<u>\$ -</u>	<u>\$ 8,439</u>	<u>\$ (940)</u>	<u>\$ 7,016</u>	<u>\$ 14,515</u>
6	<u>Deferred Debits (186)</u>						
7	Cook County Forest Preserve District Fees	(136)	594	1,454	(329)	115	1,240
8	Long-term Receivable from MBA Plan	-	282	2,945	-	(157)	2,788
9	Total Deferred Debits	<u>\$ (136)</u>	<u>\$ 876</u>	<u>\$ 4,399</u>	<u>\$ (329)</u>	<u>\$ (42)</u>	<u>\$ 4,028</u>

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2009 - 2011
(In Thousands)

Witness: Fruehe

Line No.	Description	Time Period Credits Were Accreted		Amortization Period	ICC Docket Number (if any)	Actual Balance at 12/31/2008	2009 Net Change		Actual Balance at 12/31/2009
		From	To				Amortization/ Accretion	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	<u>Operating Reserves (228)</u>								
2	Accum Provision for Injuries & Damages	Pre 1990	12/31/2011	Not Applicable	99-0117	\$ (63,307)	\$ -	\$ 10,279	\$ (53,028)
3	Accum Provision for Pensions & Benefits	Pre 1990	12/31/2011	Varies by account	99-0117	(249,388)	-	(38,940)	(288,328)
4	Accum Miscellaneous Operating Provisions (1)	Pre 1990	12/31/2011	Varies by account	99-0117	(89,080)	-	(23,569)	(112,649)
5	Total Operating Reserves					<u>\$ (401,775)</u>	<u>\$ -</u>	<u>\$ (52,230)</u>	<u>\$ (454,005)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>								
7	Asset Retirement Oblig (2)	1/1/2003	12/31/2011	Varies by asset	RM02-7-000 (3)	\$ (173,971)	\$ (8,148)	\$ 87,411	\$ (94,708)
8	<u>Deferred Credits (253)</u>								
9	Deferred rents (4)	6/30/2001	12/31/2011	Varies	05-0597	\$ (13,964)	\$ 1,716	\$ -	\$ (12,248)
10	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(3,786)	947	-	(2,839)
11	Deferred Revenues (5)	12/1/1998	4/30/2000	30 Years		(7,766)	382	-	(7,384)
12	Total Deferred Credits					<u>\$ (25,516)</u>	<u>\$ 3,045</u>	<u>\$ -</u>	<u>\$ (22,471)</u>

Notes:

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

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2009 - 2011
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2010 Net Change		Actual Balance at 12/31/2010 (L)	2011 Net Change		Actual Balance at 12/31/2011 (O)
		Amortization/ Accretion (J)	Other (K)		Amortization/ Accretion (M)	Other (N)	
1	<u>Operating Reserves (228)</u>						
2	Accum Provision for Injuries & Damages	\$ -	\$ (642)	\$ (53,670)	\$ -	\$ 911	\$ (52,759)
3	Accum Provision for Pensions & Benefits	-	(26,274)	(314,602)	-	(2,813)	(317,415)
4	Accum Miscellaneous Operating Provisions	-	(7,912)	(120,561)	-	(6,359)	(126,920)
5	Total Operating Reserves	<u>\$ -</u>	<u>\$ (34,828)</u>	<u>\$ (488,833)</u>	<u>\$ -</u>	<u>\$ (8,261)</u>	<u>\$ (497,094)</u>
6	<u>Asset Retirement Obligations (ARO) (23)</u>						
7	Asset Retirement Oblig	\$ (10,228)	\$ -	\$ (104,936)	\$ (2,920)	\$ 18,816	\$ (89,040)
8	<u>Deferred Credits (253)</u>						
9	Deferred rents	\$ 1,835	\$ -	\$ (10,413)	\$ 1,978	\$ -	\$ (8,435)
10	Deferred Benefits - ACRS deduction sold	946	-	(1,893)	946	-	(947)
11	Deferred Revenues	383	-	(7,001)	382	-	(6,619)
12	Total Deferred Credits	<u>\$ 3,164</u>	<u>\$ -</u>	<u>\$ (19,307)</u>	<u>\$ 3,306</u>	<u>\$ -</u>	<u>\$ (16,001)</u>

Commonwealth Edison Company
Jurisdictional Operating Statement - 2012 Recon 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	\$ 131,666	\$ 2,161,659
2	Other Revenues	126,605	-	126,605	-	126,605
3	Total Operating Revenues	\$ 2,156,598	\$ -	\$ 2,156,598	\$ 131,666	\$ 2,288,264
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	409,805	(2,073)	407,732	-	407,732
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	437,306	(137)	437,169	-	437,169
13	Depreciation & Amortization Expense	436,142	-	436,142	-	436,142
14	Taxes Other Than Income	146,722	-	146,722	-	146,722
15	Reg Asset and Other Expense Adjustments	24,515	(42,657)	(18,142)	-	(18,142)
16	Pension Asset Funding Cost	-	59,067	59,067	-	59,067
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,661,321	\$ 14,200	\$ 1,675,521	\$ -	\$ 1,675,521
19	Income Taxes					
20	State Income Taxes	\$ (4,041)	\$ (5,577)	\$ (9,618)	\$ 12,508	\$ 2,890
21	Federal Income Taxes	(56,258)	(18,599)	(74,857)	41,705	(33,152)
22	Deferred Taxes	183,872	17,519	201,391	-	201,391
23	ITC's Net(One time Adjustments	(4,118)	-	(4,118)	-	(4,118)
24	Total Income Taxes	\$ 119,455	\$ (6,657)	\$ 112,798	\$ 54,213	\$ 167,011
25	Net Utility Operating Income	\$ 375,822	\$ (7,543)	\$ 368,279	\$ 77,453	\$ 445,732

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

Commonwealth Edison Company
Jurisdictional Operating Statement by ICC Account - 2012 Recon 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>126,605</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 5,489,773</u>	<u>\$ 2,156,598</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	437,306	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	531,397	436,142	Schedule C-12
14	Taxes Other Than Income	408.1	293,151	146,722	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>\$ 1,661,321</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ 6,690	\$ (4,041)	Sch. C-5, Pg. 4
21	Federal Income Taxes	409.2	(37,579)	(56,258)	Sch. C-5, Pg. 4
22	Deferred Taxes	410/411	269,450	183,872	Sch. C-5.2
23	ITC's Net/One time Adjustments	411	<u>(2,314)</u>	<u>(4,118)</u>	Sch. C-5, Pg. 4
24	Total Income Taxes		<u>\$ 236,247</u>	<u>\$ 119,455</u>	
25	Net Utility Operating Income		<u><u>\$ 676,462</u></u>	<u><u>\$ 375,822</u></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
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	\$ 187,502	\$ 2,217,495
2	Other Revenues	126,605	-	126,605	-	126,605
3	Total Operating Revenues	\$ 2,156,598	\$ -	\$ 2,156,598	\$ 187,502	\$ 2,344,100
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	409,805	(2,073)	407,732	-	407,732
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	437,306	(137)	437,169	-	437,169
13	Depreciation & Amortization Expense	436,142	24,108	460,250	-	460,250
14	Taxes Other Than Income	146,722	-	146,722	-	146,722
15	Reg Asset and Other Expense Adjustments	24,515	(42,657)	(18,142)	-	(18,142)
16	Pension Asset Funding Cost	-	59,067	59,067	-	59,067
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,661,321	\$ 38,308	\$ 1,699,629	\$ -	\$ 1,699,629
19	Income Taxes					
20	State Income Taxes	\$ (3,995)	\$ (8,835)	\$ (12,830)	\$ 17,813	\$ 4,983
21	Federal Income Taxes	(56,119)	(29,462)	(85,581)	59,391	(26,190)
22	Deferred Taxes	183,872	17,519	201,391	-	201,391
23	ITC's Net	(4,118)	-	(4,118)	-	(4,118)
24	Total Income Taxes	\$ 119,640	\$ (20,778)	\$ 98,862	\$ 77,204	\$ 176,066
25	Net Utility Operating Income	\$ 375,637	\$ (17,530)	\$ 358,107	\$ 110,298	\$ 468,405

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>126,605</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 5,489,773</u>	<u>\$ 2,156,598</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	437,306	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	531,397	436,142	Schedule C-12
14	Taxes Other Than Income	408.1	293,151	146,722	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>\$ 1,661,321</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ 6,690	\$ (3,995)	Sch. C-5, Pg. 5
21	Federal Income Taxes	409.2	(37,579)	(56,119)	Sch. C-5, Pg. 5
22	Deferred Taxes	410/411	269,450	183,872	Sch. C-5.2
23	ITC's Net	411	<u>(2,314)</u>	<u>(4,118)</u>	Sch. C-5, Pg. 5
24	Total Income Taxes		<u>\$ 236,247</u>	<u>\$ 119,640</u>	
25	Net Utility Operating Income		<u>\$ 676,462</u>	<u>\$ 375,637</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 Recon 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	Expenses Greater than \$10 Million Schedule C-2.2	Funding Costs Schedule C-2.3	Remove Long Term Incentive Compensation Schedule C-2.4	Comp Related to Net Income Schedule C-2.5	Perqs and Awards Schedule C-2.6	AIP > 102.9% Schedule C-2.7	of Conversion Expenses Schedule C-2.8	Synchronization Effect of Rate Base Adjustments Schedule C-5.4	Jurisdictional Proposed Adjustments Schedule C-5.4
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses										
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(1,953)	(78)	(42)	-	-	-	(2,073)
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
10	Customer Service and Informational Exp.	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(321)	(16)	200	-	-	-	(137)
13	Depr & Amort Expenses	-	-	-	-	-	-	-	-	-	-
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
15	Reg Asset and Other Expense Adjustments	-	(42,546)	-	-	-	-	-	(111)	-	(42,657)
16	Pension Asset Funding Costs	-	-	59,067	-	-	-	-	-	-	59,067
17	Accretion Expense	-	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ -	\$ (42,546)	\$ 59,067	\$ (2,274)	\$ (94)	\$ 158	\$ -	\$ (111)	\$ -	14,200
19	Income Taxes										
20	State Income Taxes	\$ -	\$ -	\$ (5,611)	\$ 216	\$ 9	\$ (15)	\$ -	\$ 11	\$ (187)	(5,577)
21	Federal Income Taxes	-	-	(18,709)	720	30	(50)	-	35	(625)	(18,599)
22	Deferred Taxes	-	17,519	-	-	-	-	-	-	-	17,519
23	ITC's Net	-	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ -	\$ 17,519	\$ (24,320)	\$ 936	\$ 39	\$ (65)	\$ -	\$ 46	\$ (812)	(6,657)
25	Net Utility Operating Income	\$ -	\$ 25,027	\$ (34,747)	\$ 1,338	\$ 55	\$ (93)	\$ -	\$ 65	\$ 812	(7,543)

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	Expenses Greater than \$10 Million Schedule C-2.2	Funding Costs Schedule C-2.3	Remove Long Term Incentive Compensation Schedule C-2.4	Comp Related to Net Income Schedule C-2.5	Perqs and Awards Schedule C-2.6	AIP > 102.9% Schedule C-2.7	of Conversion Expenses Schedule C-2.8	Synchronization Effect of Rate Base Adjustments Schedule C-5.4	Jurisdictional Proposed Adjustments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses										
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(1,953)	(78)	(42)	-	-	-	(2,073)
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
	Customer Service and										
10	Informational Exp.	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(321)	(18)	200	-	-	-	(139)
13	Depr & Amort Expenses	24,108	-	-	-	-	-	-	-	-	24,108
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
	Reg Asset and Other Expense										
15	Adjustments	-	(42,547)	-	-	-	-	-	(111)	-	(42,658)
16	Pension Asset Funding Costs	-	-	59,067	-	-	-	-	-	-	59,067
17	Accretion Expense	-	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ 24,108	\$ (42,547)	\$ 59,067	\$ (2,274)	\$ (96)	\$ 158	\$ -	\$ (111)	\$ -	38,305
19	Income Taxes										
20	State Income Taxes	\$ (2,290)	\$ -	\$ (5,611)	\$ 216	\$ 9	\$ (15)	\$ -	\$ 11	\$ (1,155)	(8,835)
21	Federal Income Taxes	(7,636)	-	(18,709)	720	30	(50)	-	35	(3,852)	(29,462)
22	Deferred Taxes	-	17,519	-	-	-	-	-	-	-	17,519
23	ITC's Net	-	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ (9,926)	\$ 17,519	\$ (24,320)	\$ 936	\$ 39	\$ (65)	\$ -	\$ 46	\$ (5,007)	(20,778)
25	Net Utility Operating Income	\$ (14,182)	\$ 25,028	\$ (34,747)	\$ 1,338	\$ 57	\$ (93)	\$ -	\$ 65	\$ 5,007	(17,527)

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	3,095		WPC-2.1
4	General Plant - Acct 397	1,234	644		WPC-2.1
5	Intangible Plant	5,809	5,164		WPC-2.1
6	Jurisdictional Depreciation Expense	<u>\$ 25,730</u>	<u>\$ 24,108</u>	403	
7	<u>Income Tax Effects of Above Adjustments:</u>				
8	State Income Taxes		\$ (2,290)	409.2	
9	Federal Income Taxes		(7,636)	409.2	
10	Deferred Income Taxes		-	410/411	
11			<u>\$ (9,926)</u>		

Note:

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

Commonwealth Edison Company
2012 Pension Funding Costs
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Source (B)	Total Company (C)
1	Pension Asset	FERC Form 1 (1)	\$ 1,661,482
2	Associated Accumulated Deferred Income Tax	B-9 (2)	<u>\$ (417,241)</u>
3	Pension Asset Funding net of ADIT	Line 1 + Line 2	\$ 1,244,241
4	Wages and Salaries Allocator	WPA-5 (3)	<u>88.90%</u>
5	Jurisdictional Pension Asset net of ADIT	Line 3 x Line 4	\$ 1,106,131
6	Cost of Long-term Debt	Schedule D-1 (4)	5.34%
7	Pension Funding Cost	Line 5 x Line 6	<u><u>\$ 59,067</u></u>

Notes:

- (1) 2012 FERC Form 1, Page 233, Line 25, Column f.
- (2) B-9, Page 1, Line 2, Column G.
- (3) WPA-5, Page 1, Line 9, Column D.
- (4) Schedule D-1, Line 2, Column D.

Commonwealth Edison Company
Removal of Long Term Incentive and Other Compensation
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2012 Actual (C)	Removal % (D)	Non-Recoverable LTI \$'s (E)	Allocator (F)	Jurisdictional (G)
1	<u>ComEd 2012 LTPSA (1):</u>						
2	Non-Utility Expenses	416,426	\$ 13	50%	(2) \$ (6)	0%	\$ -
3	Production	555-557	17	50%	(2) (8)	0%	-
4	Transmission	560-573	326	50%	(2) (163)	0%	-
5	Distribution/Customer	580-909	2,656	50%	(2) (1,328)	100%	(1,328)
6	Gen & Admin Expense	920-935	490	50%	(2) (245)	88.90%	(3) (218)
7			<u>\$ 3,502</u>		<u>\$ (1,751)</u>		<u>\$ (1,546)</u>
8	<u>ComEd Stock Option Awards (4):</u>						
9	Non-Utility Expenses	416,426	\$ 3	100%	(5) \$ (3)	0%	\$ -
10	Production	555-557	4	100%	(5) (4)	0%	-
11	Transmission	560-573	77	100%	(5) (77)	0%	-
12	Distribution/Customer	580-909	625	100%	(5) (625)	100%	(625)
13	Gen & Admin Expense	920-935	115	100%	(5) (115)	88.90%	(3) (103)
14			<u>\$ 824</u>		<u>\$ (824)</u>		<u>\$ (727)</u>
15	<u>ComEd RSU for VP's and Above (4):</u>						
16	Non-Utility Expenses	416,426	\$ 5	100%	(5) \$ (5)	0%	\$ -
17	Production	555-557	6	100%	(5) (6)	0%	-
18	Transmission	560-573	118	100%	(5) (118)	0%	-
19	Distribution/Customer	580-909	-	100%	(5) -	100%	-
20	Gen & Admin Expense	920-935	-	100%	(5) -	88.90%	(3) -
21			<u>\$ 129</u>		<u>\$ (129)</u>		<u>\$ -</u>
22	<u>ComEd RSU for Key Managers (4):</u>						
23	Non-Utility Expenses	416,426	\$ 15	100%	(5) \$ (15)	0%	\$ -
24	Production	555-557	20	100%	(5) (20)	0%	-
25	Transmission	560-573	386	100%	(5) (386)	0%	-
26	Distribution/Customer	580-909	-	100%	(5) -	100%	-
27	Gen & Admin Expense	920-935	-	100%	(5) -	88.90%	(3) -
28			<u>\$ 420</u>		<u>\$ (420)</u>		<u>\$ -</u>
29		Subtotals:	<u>\$ 4,875</u>		<u>\$ (3,124)</u>		
30	Total Jurisdictional Expense Removed:						<u>\$ (2,273)</u>
31	<u>Income Tax Effects of Above Adjustments:</u>						
32	State Income Taxes						\$ 216
33	Federal Income Taxes						720
34	Deferred Income Taxes						-
35							<u>\$ 936</u>

Notes:

- (1) LTIP is awarded annually and typically accrued over 3 years. ComEd's Cash LTIP plan was discontinued in 2012. There was no Cash LTIP awarded in 2010. ComEd's 2011 Cash LTIP had no goals related to Net Income, and thus no 2nd year adjustment required. 2012 Long Term Profit Sharing Awards comprises of an Exelon plan for executives.
- (2) 2012 LTPSA has roughly 1/6 of its metrics directly related to Financial goals. ComEd has chosen to remove 50% of this plan.
- (3) Allocation to jurisdictional based on 2012 Wages & Salaries allocation factor (see WPA-5, Page 1).
- (4) 100% of the Stock Options and Restricted Stock plans are now Exelon Plans and not ComEd specific. They do not have defined goals, and thus ComEd has chosen to remove 100% of those plans from the revenue requirement.
- (5) Both the 2012 Stock Option and 2012 RSU have no defined metrics. ComEd has chosen to remove 100% of these plans.

Commonwealth Edison Company
Removal of Net Income Goal Related Incentive Compensation
 (In Thousands)

Witness: Fruehe

Line No.	Description	FERC Account	2012 Actual	% Related Net Inc. Goal	Removal of NI Related AIP	Allocator	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>BSC Embedded Employee 2012 AIP Related to Net Income Goal (1):</u>						
2	Plant	107/108			\$ (67)		See B-2.6
3	Handling/Clearing/Misc	Various (2)			(18)	78.24% (3)	(14)
4	Non-Utility Expenses	416/426			(1)	0%	-
5	Production	500-557			(0)	0%	-
6	Transmission	560-573			(8)	0%	-
7	Distribution/Customer	580-908			(64)	100%	(64)
8	Gen & Admin Expense	920-935			(20)	88.90% (4)	(18)
9	Total				<u>\$ (178)</u>		<u>\$ (96)</u>
10	<u>BSC 2012 AIP Allocated to ComEd related to EPS (5):</u>						
11	Plant	107/108	\$ 2,406	71.30%	\$ -		See B-2.6
12	Gen & Admin Expense	920-935	8,029	71.30%	-	88.90% (4)	-
13	Total				<u>\$ -</u>		<u>\$ -</u>
14		Subtotal:			<u>\$ (178)</u>		
15	Total Jurisdictional Expense Removed:						<u><u>\$ (96)</u></u>
16	<u>Income Tax Effects of Above Adjustments:</u>						
17	State Income Taxes						\$ 9
18	Federal Income Taxes						30
19	Deferred Income Taxes						-
20							<u><u>\$ 39</u></u>

Notes:

- (1) Certain ComEd employees participated in the Exelon BSC AIP in 2012. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (2) Includes FERC Accounts 163, 184 and 186.
- (3) Allocation to jurisdictional based on 2012 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2012 Wages & Salaries allocation factor (see WPA-5, Page 1).
- (5) Represents the Net Income goal related BSC AIP that is allocated down to ComEd.

Commonwealth Edison Company
Adjustments to Perquisites and Awards
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	Total (C)	Expense (D)	Capital (E)	Allocator (F)	Jurisdictional (G)
1	<u>Normalization of Retention Awards:</u>						
2	2009 Awards		\$ 1,425				
3	2010 Awards		4,280				
4	2011 Awards		2,078				
5	2012 Awards		1,528	\$ 765	\$ 763		
6	4 Year Average		<u>\$ 2,328</u>				
7	Total Increase/(Decrease) to 2012 Retention Awards (Col C, Line 6 - Line 5):						
	Plant						
8	(Col C, Line 10 * (Col E, Line 5 / Col C, Line 5))	107/108			\$ 399	78.26% (1)	See B-2.6
	Gen & Admin Expense						
9	(Col C, Line 10 * (Col D, Line 5 / Col C, Line 5))	920-935		\$ 401		88.90% (2)	356
10	Total		<u>\$ 800</u>	<u>\$ 401</u>	<u>\$ 399</u>		<u>\$ 356</u>
11	<u>50% Reduction to Performance Awards:</u>						
			2012	50% Reduction	50% Reduction		
12	Plant	107/108	\$ 102	\$ (51)	\$ (51)	78.26% (1)	See B-2.6
13	Distribution/Customer	580-908	83	(42)		100%	\$ (42)
14	Gen & Admin Expense	920-935	352	(176)		88.90% (2)	(156)
15	Total		<u>\$ 537</u>	<u>\$ (218)</u>	<u>\$ (51)</u>		<u>\$ (198)</u>
16	Total Jurisdictional Expense Removed:			\$ 183	\$ 348		\$ 158
17	<u>Income Tax Effects of Above Adjustments:</u>						
18	State Income Taxes						\$ (15)
19	Federal Income Taxes						(50)
20	Deferred Income Taxes						-
21							<u>\$ (65)</u>

Notes:

- (1) Allocation to jurisdictional based on 2012 Net Plant allocation factor (see WPA-5, Page 2).
- (2) Allocation to jurisdictional based on 2012 Wages & Salaries allocation factor (see WPA-5, Page 1).

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>126,605</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,156,598</u>
5	O&M Expense (Schedule C-1, page 2, column D, lines 8-12)	\$ (1,053,942)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(436,142)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(146,722)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(24,515)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,661,321)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(189,166)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 306,111</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	88.90%	510
2	Amort of Premiums on Reacqd Debt	13,229	Net Plant Allocator	78.26%	10,353
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
7	Corporate-owned Life Insurance Premiums	2	Wages & Salaries Allocator	88.90%	2
8	Deferred Compensation	839	Wages & Salaries Allocator	88.90%	746
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	88.90%	121
11	FIN 48 Interest - Noncurrent	(6,753)	Excluded from Jurisdictional	0.00%	-
12	Fuel Tax - Add Back of Credit	123	Net Plant Allocator	78.26%	96
13	Incentive Compensation Capitalized (Global Settlement)	241	100% to Jurisdictional	100.00%	241
14	Incentive Pay	(8,731)	Wages & Salaries Allocator	88.90%	(7,762)
15	Interest Rate Swap and Hedging Transaction - Prior Year	427	Net Plant Allocator	78.26%	335
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	88.90%	(510)
19	Manufactured Gas Plants - Provision	132,829	Excluded from Jurisdictional	0.00%	-
20	Meals and Entertainment	123	Wages & Salaries Allocator	88.90%	109
21	Midwest Generation Settlement	1,729	Excluded from Jurisdictional	0.00%	-
22	Overheads Capitalized	11,163	Net Plant Allocator	78.26%	8,736
23	Pension Costs Capitalized - Books	(36,356)	Net Plant Allocator	78.26%	(28,452)
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	88.90%	22,531
27	Sports Facilities	461	Excluded from Jurisdictional	0.00%	-
28	Software Costs Capitalized - Books	7,576	Net Plant Allocator	78.26%	5,929
29	Taxes Other Than Income - Adj To Actual	1,182	Net Plant Allocator	78.26%	925
30	Vacation Pay Change in Provision	3,018	Wages & Salaries Allocator	88.90%	2,683
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	78.26%	71,416
35	Total Income Tax Additions	\$ 268,597			\$ 87,758

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	88.90%	3,467
2	Add'l Compensation To Employees - Disposal of Stock	440	Wages & Salaries Allocator	88.90%	391
3	AFUDC -Interest Capitalized	1,875	Net Plant Allocator	78.26%	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	Def'd Stock Bonus Trust Provision	(54)	Wages & Salaries Allocator	88.90%	(48)
10	Deferred Rents - Lincoln Center	(1,932)	Wages & Salaries Allocator	88.90%	(1,718)
11	Company Match 401K Plan	3,172	Wages & Salaries Allocator	88.90%	2,820
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	798	100% to Jurisdictional	100.00%	798
13	FIN 47	112	Net Plant Allocator	78.26%	87
14	FIN 48 Interest - Current	(76,970)	Excluded from Jurisdictional	0.00%	-
15	Holiday Pay	(118)	Wages & Salaries Allocator	88.90%	(105)
16	Obsolete Materials Provision	509	Net Plant Allocator	78.26%	399
17	Other Plant Basis Differences	(40,473)	Net Plant Allocator	78.26%	(31,674)
18	Penalties and Fines	353	Excluded from Jurisdictional	0.00%	-
19	Pension Expense Provision - (7.3% State Rate)	(119,617)	Wages & Salaries Allocator	88.90%	(106,340)
20	Pension Expense Provision - (9.5% State Rate)	155,829	Wages & Salaries Allocator	88.90%	138,532
21	Post Retirement Benefit Provision - (7.3% State Rate)	116,274	Wages & Salaries Allocator	88.90%	103,368
22	Post Retirement Benefit Provision - (9.5% State Rate)	(116,040)	Wages & Salaries Allocator	88.90%	(103,160)
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	78.26%	(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	78.26%	(891)
36	Severance Payments- Change in Position	1,356	Wages & Salaries Allocator	88.90%	1,206
37	State Tax Deduction	(12,763)	Net Plant Allocator	0.00%	-
38	Tax Depreciation - Plant and Equipment	(492,915)	Net Plant Allocator	78.26%	(385,755)
39	Overheads Capitalized - Use Tax Adj	(4,866)	Net Plant Allocator	78.26%	(3,808)
40	Workers Compensation Reserve	1,131	Wages & Salaries Allocator	88.90%	1,006
41	Accelerated Depreciation AMI	(6,658)	100% to Jurisdictional	100.00%	(6,658)
42					
43	Total Income Tax Deductions	\$ (977,828)			\$ (558,204)
44					
45	Net Adds and Deductions (Page 2, Line 35, + Page 3, Line 43)	\$ (709,231)			\$ (470,446)

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	\$ 193,699
2	Add back Federal NOL (page 2, line 34)	(91,254)	Net Plant Allocator	(71,416)
3	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E + Page 4, Lines 1 + 2, Col. D)			(42,052)
4	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(3,995)
5	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E - Page 4, Line 4, Col. D)			<u>\$ (160,340)</u>
6	Federal Income Tax Liability @ 35% (Line 5 x 0.35)			<u>\$ (56,119)</u>
7	Total Current Income Tax Expense (Federal (Line 6) + Illinois (Line 4))			<u>\$ (60,114)</u>
8	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 24, Col. E)			\$ 183,872
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>\$ 122,267</u>
	<u>One time adjustments:</u>			
12	P&L related to Involuntary Conversion Settlement	(4,676)	Net Plant Allocator	(3,656)
13	Disposition of Stock: Return to Accrual	226	Wages & Salaries Allocator	201
14	Disposition of Stock: IRS QAR Adjustment	932	Wages & Salaries Allocator	829
15	Total Income Tax Expense (Lines 11 through 14)			<u>\$ 119,640</u>
16	Electric Operating Income After All Income Taxes			
17	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 375,637</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>\$ (4,118)</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%.

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

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional Present Rates</u>
	(A)	(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>126,605</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,156,598</u>
5	O&M Expense (Schedule C-1, page 2, column D, lines 8-12)	\$ (1,053,942)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(436,142)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(146,722)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(24,515)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,661,321)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(189,608)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 305,669</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	88.90%	510
2	Amort of Premiums on Reacqd Debt	13,229	Net Plant Allocator	78.26%	10,353
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
7	Corporate-owned Life Insurance Premiums	2	Wages & Salaries Allocator	88.90%	2
8	Deferred Compensation	839	Wages & Salaries Allocator	88.90%	746
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	88.90%	121
11	FIN 48 Interest - Noncurrent	(6,753)	Excluded from Jurisdictional	0.00%	-
12	Fuel Tax - Add Back of Credit	123	Net Plant Allocator	78.26%	96
13	Incentive Compensation Capitalized (Global Settlement)	241	100% to Jurisdictional	100.00%	241
14	Incentive Pay	(8,731)	Wages & Salaries Allocator	88.90%	(7,762)
15	Interest Rate Swap and Hedging Transaction - Prior Year	427	Net Plant Allocator	78.26%	335
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	88.90%	(510)
19	Manufactured Gas Plants - Provision	132,829	Excluded from Jurisdictional	0.00%	-
20	Meals and Entertainment	123	Wages & Salaries Allocator	88.90%	109
21	Midwest Generation Settlement	1,729	Excluded from Jurisdictional	0.00%	-
22	Overheads Capitalized	11,163	Net Plant Allocator	78.26%	8,736
23	Pension Costs Capitalized - Books	(36,356)	Net Plant Allocator	78.26%	(28,452)
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	88.90%	22,531
27	Sports Facilities	461	Excluded from Jurisdictional	0.00%	-
28	Software Costs Capitalized - Books	7,576	Net Plant Allocator	78.26%	5,929
29	Taxes Other Than Income - Adj To Actual	1,182	Net Plant Allocator	78.26%	925
30	Vacation Pay Change in Provision	3,018	Wages & Salaries Allocator	88.90%	2,683
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	78.26%	71,416
35	Total Income Tax Additions	<u>\$ 268,597</u>			<u>\$ 87,758</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	88.90%	3,467
2	Add'l Compensation To Employees - Disposal of Stock	440	Wages & Salaries Allocator	88.90%	391
3	AFUDC -Interest Capitalized	1,875	Net Plant Allocator	78.26%	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	Def'd Stock Bonus Trust Provision	(54)	Wages & Salaries Allocator	88.90%	(48)
10	Deferred Rents - Lincoln Center	(1,932)	Wages & Salaries Allocator	88.90%	(1,718)
11	Company Match 401K Plan	3,172	Wages & Salaries Allocator	88.90%	2,820
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	798	100% to Jurisdictional	100.00%	798
13	FIN 47	112	Net Plant Allocator	78.26%	87
14	FIN 48 Interest - Current	(76,970)	Excluded from Jurisdictional	0.00%	-
15	Holiday Pay	(118)	Wages & Salaries Allocator	88.90%	(105)
16	Obsolete Materials Provision	509	Net Plant Allocator	78.26%	399
17	Other Plant Basis Differences	(40,473)	Net Plant Allocator	78.26%	(31,674)
18	Penalties and Fines	353	Excluded from Jurisdictional	0.00%	-
19	Pension Expense Provision - (7.3% State Rate)	(119,617)	Wages & Salaries Allocator	88.90%	(106,340)
20	Pension Expense Provision - (9.5% State Rate)	155,829	Wages & Salaries Allocator	88.90%	138,532
21	Post Retirement Benefit Provision - (7.3% State Rate)	116,274	Wages & Salaries Allocator	88.90%	103,368
22	Post Retirement Benefit Provision - (9.5% State Rate)	(116,040)	Wages & Salaries Allocator	88.90%	(103,160)
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	78.26%	(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	78.26%	(891)
36	Severance Payments- Change in Position	1,356	Wages & Salaries Allocator	88.90%	1,206
37	State Tax Deduction	(12,763)	Net Plant Allocator	0.00%	-
38	Tax Depreciation - Plant and Equipment	(492,915)	Net Plant Allocator	78.26%	(385,755)
39	Overheads Capitalized - Use Tax Adj	(4,866)	Net Plant Allocator	78.26%	(3,808)
40	Workers Compensation Reserve	1,131	Wages & Salaries Allocator	88.90%	1,006
41	Accelerated Depreciation AMI	(6,658)	100% to Jurisdictional	100.00%	(6,658)
42					
43	Total Income Tax Deductions	\$ (977,828)			\$ (558,204)
44					
45	Net Adds and Deductions (Page 2, Line 35, + Page 3, Line 43)	\$ (709,231)			\$ (470,446)

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	(71,416)
3	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E + Page 4, Lines 1 + 2, Col. D)			(42,539)
4	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(4,041)
5	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E - Page 4, Line 4, Col. D)			<u>\$ (160,736)</u>
6	Federal Income Tax Liability @ 35% (Line 5 x 0.35)			<u>\$ (56,258)</u>
7	Total Current Income Tax Expense (Federal (Line 6) + Illinois (Line 4))			<u>\$ (60,299)</u>
8	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 24, Col. E)			\$ 183,872
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>\$ 122,082</u>
	<u>One time adjustments:</u>			
12	P&L related to Involuntary Conversion Settlement	(4,676)	Net Plant Allocator	(3,656)
13	Disposition of Stock: Return to Accrual	226	Wages & Salaries Allocator	201
14	Disposition of Stock: IRS QAR Adjustment	932	Wages & Salaries Allocator	829
15	Total Income Tax Expense (Lines 11 through 14)			<u>\$ 119,455</u>
16	Electric Operating Income After All Income Taxes			
17	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 375,822</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>\$ (4,118)</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%.

Commonwealth Edison Company
2012 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	2012 Total Deferred Taxes	Assignment/Allocation Method	Jurisdictional	
				%	\$
	(A)	(B)	(C)	(D)	(E)
1	Acct. 190- Deferred Tax Assets				
2	Accrued Holiday Pay	\$ 49	Wages & Salaries Allocator	88.90%	\$ 43
3	Accrued Vacation Pay	(1,243)	Wages & Salaries Allocator	88.90%	(1,105)
4	FIN 48 Interest - Current	31,692	Excluded from Jurisdictional	0.00%	-
5	Obsolete Materials	(210)	Net Plant Allocator	78.26%	(164)
6	Provision for Bad Debt / Damage to Company Property	3,160	Revenue Allocator	45.10%	1,425
7	Taxes Other Than Income Taxes	(487)	Net Plant Allocator	78.26%	(381)
8	Charitable Contributions	6,191	Excluded from Jurisdictional	0.00%	-
9	CPS Energy Efficiency Fund	308	Excluded from Jurisdictional	0.00%	-
10	Deferred Compensation Plan	(336)	Wages & Salaries Allocator	88.90%	(299)
11	Deferred Rents - Lincoln Center	774	Wages & Salaries Allocator	88.90%	688
12	Environmental Cleanup Costs	(319)	100% to Jurisdictional	100.00%	(319)
13	Executive Uninsured Death Benefits after Retirement	(55)	Wages & Salaries Allocator	88.90%	(49)
14	Stock Option Expense (FAS 123R) 9.5%	(236)	Wages & Salaries Allocator	88.90%	(210)
15	FIN 48 Interest - Noncurrent - 7.75%	2,780	Excluded from Jurisdictional	0.00%	-
16	Deferred Stock Bonus Trust/Restricted Stock	21	Wages & Salaries Allocator	88.90%	19
17	Incentive Compensation Plan	3,595	Wages & Salaries Allocator	88.90%	3,196
18	Long-Term Debt	(436)	Excluded from Jurisdictional	0.00%	-
19	Long-Term Incentive - Noncurrent	230	Wages & Salaries Allocator	88.90%	204
20	Manufactured Gas Plants	(53,910)	Excluded from Jurisdictional	0.00%	-
21	Other Equity Based Compensation	(1,606)	Wages & Salaries Allocator	88.90%	(1,428)
22	Post Retirement Benefits - 7.3%	(46,213)	Wages & Salaries Allocator	88.90%	(41,084)
23	Post Retirement Benefits - 9.5%	47,779	Wages & Salaries Allocator	88.90%	42,476
24	Medicare Part D Amortization - Recovery Docket 10-0467	3,104	100% to Jurisdictional	100.00%	3,104
25	Regulatory Asset - Docket 07-0566	(1,472)	100% to Jurisdictional	100.00%	(1,472)
26	Regulatory Liability - Transmission	9,312	Excluded from Jurisdictional	0.00%	-
27	Other Accrued Expenses	(1,306)	Wages & Salaries Allocator	88.90%	(1,161)
28	Revenue Subject to Refund	(306)	Excluded from Jurisdictional	0.00%	-
29	Severance Payments Change in Provision	(558)	Wages & Salaries Allocator	88.90%	(496)
30	Federal NOL DTA	(31,939)	Net Plant Allocator	78.26%	(24,996)
31	PSHP INC/LOSS - REVERSE BOOK	(13)	Excluded from Jurisdictional	0.00%	-
32	Workers Compensation Reserve	(453)	Wages & Salaries Allocator	88.90%	(403)
30	Total Account 190 - Deferred Tax Assets	\$ (32,103)			\$ (22,412)

Commonwealth Edison Company
2012 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	2012 Total Deferred Taxes (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Acct. 282 -Property, Plant & Equip. (EPS Accts. 282000 & 282200)				
2	AFUDC - Interest Capitalized	(550)	Net Plant Allocator	78.26%	(430)
3	Contributions In Aid of Construction	(4,476)	Net Plant Allocator	0.00%	-
4	Deferred Gain - Like Kind Exchange	(12,925)	Excluded from Jurisdictional	0.00%	-
5	Depreciation- Fed Tax	169,866	Net Plant Allocator	78.26%	132,937
6	Depreciation- State Tax	15,770	Net Plant Allocator	78.26%	12,341
7	Competitive Transition Charge (CTC)	(7,135)	Excluded from Jurisdictional	0.00%	-
8	FIN 47 - Asset Retirement Obligation	(45)	Net Plant Allocator	78.26%	(35)
9	Revaluation of Property	298	Net Plant Allocator	0.00%	-
10	Repairs - Distribution	67,832	Net Plant Allocator	100.00%	67,832
11	Repairs - Transmission	4,114	Net Plant Allocator	0.00%	-
12	Other Plant Basis Difference	16,161	Net Plant Allocator	78.26%	12,648
13	Overheads Capitalized	(5,111)	Net Plant Allocator	78.26%	(4,000)
14	Pension Cost Capitalized on Books	14,455	Net Plant Allocator	78.26%	11,312
15	Real Estate Taxes Capitalized	1,946	Net Plant Allocator	78.26%	1,523
16	Section 263A - Interest Capitalized	193	Net Plant Allocator	78.26%	151
17	Software Costs Capitalized	(2,986)	Net Plant Allocator	78.26%	(2,337)
18	AFUDC - Equity	3	Excluded from Jurisdictional	0.00%	-
19					
20	Total Account 282 - Property, Plant, & Equipment	<u>\$ 257,411</u>			<u>\$ 231,942</u>

Commonwealth Edison Company
2012 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	2012 Total Deferred Taxes (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Account 283 - Other Deferred Tax Liabilities				
2	Chicago Arbitration Settlement	(1,381)	Excluded from Jurisdictional	0.00%	-
3	Incentive Compensation Capitalized (Global Settlement)	(97)	100% to Jurisdictional	100.00%	(97)
4	Loss On Reacquired Debt	(5,447)	Net Plant Allocator	78.26%	(4,263)
5	Midwest Generation Settlement	(692)	Excluded from Jurisdictional	0.00%	-
6	Pension Expense Provision - 7.3%	47,542	Wages & Salaries Allocator	88.90%	42,265
7	Pension Expense Provision - 9.5%	(64,163)	Wages & Salaries Allocator	88.90%	(57,041)
7	PJM Start-up Costs	(602)	Excluded from Jurisdictional	0.00%	-
8	Reg Asset Rider UF	-	Excluded from Jurisdictional	0.00%	-
9	Regulatory Asset	4,238	100% to Jurisdictional	0.00%	-
10	Regulatory Asset - Distribution Formula Rate	44,199	100% to Jurisdictional	0.00%	-
11	Regulatory Asset - AAF	(18,966)	Excluded from Jurisdictional	0.00%	-
12	Regulatory Asset - AMP	(750)	Excluded from Jurisdictional	100.00%	(750)
13	Regulatory Asset - Severance Cost	(10,147)	Wages & Salaries Allocator	88.90%	(9,021)
14	Regulatory Asset - FIN 47, Docket 07-0566	-	100% to Jurisdictional	100.00%	-
15	Regulatory Asset - Rate Case Expenses	53,530	100% to Jurisdictional	0.00%	-
16	State Income Taxes-Current	4,467	Net Plant Allocator	0.00%	-
17	Swap and Hedging Transactions	(171)	Net Plant Allocator	78.26%	(134)
18	Accelerated Depreciation AMI	2,666	100% to Jurisdictional	100.00%	2,667
19	Deferred Revenue - Current	40	Communication Equip	52.19%	21
20	Deferred Revenue - Non Current	153	Communication Equip	52.19%	80
21	IL Rate Change Reg Asset - Amortization	658	Specific Identification Allocator	93.37%	615
22					-
23	Total Account 283 - Other Deferred Tax Liabilities	<u>\$ 55,078</u>			<u>\$ (25,658)</u>
24	Total 2012 Deferred Tax Expense	<u>\$ 280,385</u>			<u>\$ 183,872</u>

Commonwealth Edison Company
Interest Synchronization - 2012 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Test Year Amount</u>
	(A)	(B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,384,108
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>2.97%</u>
3	Synchronized Interest	\$ 189,608

Note:

(1) Includes cost of debt 2.92% plus an additional amount for credit facility costs of .05%

Commonwealth Edison Company
 Interest Synchronization - 2012 Recon Year
Effect of Rate Base Adjustments
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 6,450,501
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>2.97%</u>
3	Synchronized Interest	\$ 191,580
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>189,608</u>
6	(1)Change in Interest-Electric for Tax Calculation	<u>\$ 1,972</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (1,972)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (187)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (625)</u>

Note:

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

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

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Test Year Amount</u>
	(A)	(B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,369,232
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>2.97%</u>
3	Synchronized Interest	\$ 189,166

Note:

(1) Includes cost of debt 2.93% plus an additional amount for credit facility costs of .05%

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)	\$ 6,778,697
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>2.97%</u>
3	Synchronized Interest	\$ 201,327
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>189,166</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 12,161</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (12,161)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (1,155)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (3,852)</u>

Note:

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

Commonwealth Edison Company
2012 Jurisdictional Depreciation and Amortization Expense
(In Thousands)

Witness: Fruehe

Line No.	Description	Distribution	General and Intangible Plant			Total
			Depreciable - Other	Depreciable - Acct 397	Amortized	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
1	2012 Depreciation Expense (1)	\$ 339,803	\$ 29,939	\$ 40,718	\$ -	
2	2012 Amortization Expense (2)	-	-	-	58,461	
3	<u>Adjustments</u>					
4	Deprec Exp Related To Asset Retirement Costs (3)	1,172	1	-	-	
5	Deprec Exp Related To Supply Admin Costs	-	-	-	(481)	
6	Costs Excluded from Previous Cases (Sch B-2.1)	(284)	-	-	-	
7	Rider EDA Depreciation (B-2.2)	(49)	-	-	-	
8	Deprec Exp Related To PORCB (Sch B-2.3, p 2)	-	-	-	(4,401)	
9	Sub Total 2012 Depreciation Expense	\$ 340,642	\$ 29,940	\$ 40,718	\$ 53,579	
10	Jurisdictional Percentage (4)	100.00%	88.90%	52.19%	88.90%	
11	Jurisdictional Deprec and Amortization Expense	<u>\$ 340,642</u>	<u>\$ 26,617</u>	<u>\$ 21,251</u>	<u>\$ 47,632</u>	<u>\$ 436,142</u>

Notes:

- (1) From Page 2.
- (2) Amortization expense from 2012 FERC Form 1, Page 336, Column (d) excluding Transmission.
- (3) Represents removal portion of depreciation exp that was charged to Account 407 following 2006 adoption of FIN 47.
- (4) For General Plant jurisdictional percentage calculation, see WPB-1, page 1.

Commonwealth Edison Company

Depreciation Expense

2012 Actual (1)

(In Thousands)

Witness: Fruehe

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (D)
1	Total Transmission Plant	\$ 3,219,990	1.94%	<u>\$ 62,468</u>
2	Distribution Plant:			
3	High Voltage	\$ 9,961,634	2.31%	
4	Line Transformers	2,264,147	2.46%	
5	Meters	1,147,974	3.30%	
6	AMI Meters	345,282	5.95%	
7	All Other	25,658	6.67%	
8	Total Distribution Plant	\$ 18,825	2.31%	<u>\$ 339,803</u>
9	General Plant (2):			
10	Structures & Improvements	\$ 257,761	2.35%	
11	Computer Equipment	66,834	23.29%	
12	Furniture & Equipment	22,761	3.99%	
13	Office Machines	1,830	9.78%	
14	Stores Equipment	4,176	10.24%	
15	Tools, Shop and Garage Equip.	148,756	3.76%	
16	Laboratory Equipment	8,154	4.07%	
17	Power Operated Equipment	8,376	6.18%	
18	Communication Equipment	665,334	6.12%	
19	Miscellaneous Equipment	2,109	5.58%	
20	Total General Plant			<u>\$ 70,657</u>

Notes:

- (1) From 2012 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense

2011 Actual (1)

(In Thousands)

Witness: Fruehe

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

Notes:

(1) From 2011 FERC Form 1, Pages 336 - 337.

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

(3) Excludes depreciation expense for asset retirement costs .

Commonwealth Edison Company

Depreciation Expense
2010 Actual (1)
 (In Thousands)

Witness: Fruehe

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

Notes:

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

Commonwealth Edison Company

Depreciation Expense
2009 Actual (1)
(In Thousands)

Witness: Fruehe

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

Notes:

- (1) From 2009 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2012 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Total Company (B)	Jurisdictional Allocator (C)	Jurisdictional (1) (D)
1	<u>Taxes Other Than Income Taxes - Account 236</u>			
2	Infrastructure Maintenance Fee	(2) \$ 90,982	0%	\$ -
3	Rider RCA - Low Income Assistance	(3) 41,892	0%	-
4	Rider RCA - Renewable Energy	(3) 4,359	0%	-
5	Property Taxes	(4) 21,840	78.26%	17,092
6	Illinois Electricity Distribution Tax - 2012	(5) 104,700	100%	104,700
7	Illinois Electric Distribution Tax - 2011	(6) (3,525)	100%	(3,525)
8	Illinois Electric Distribution Tax - 2010	(6) 911	0%	-
9	Public Utilities Fund - Base Maintenance Contribution	3,788	100%	3,788
10	Payroll Taxes	(7) 25,312	88.90%	22,502
11	State Use Tax on Purchases	(8) 821	78.26%	643
12	Chicago Sales and Use Taxes	(8) 19	78.26%	15
13	State Franchise Tax	(8) 2,019	78.26%	1,580
14	Vehicle Licenses	(9) 18	78.26%	14
15	Miscellaneous	(10) 15	78.26%	11
16	Total - Account 236	<u>\$ 293,151</u>		<u>\$ 146,820</u>
17	Payroll Taxes Recovered Under Rider PE	(109)	88.90%	(98)
18	Total Jurisdictional Taxes Other than Income			<u>\$ 146,722</u>
19	<u>Taxes Other Than Income Taxes - Account 241</u>			
20	Municipal Utility Tax	(11) \$ 249,794		
21	Electricity Excise Tax	(12) 259,512		
22	Total - Account 241	<u>\$ 509,306</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 primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (5) Amount shown is actual 2012 IEDT less estimated 2011 IEDT credit.
- (6) Adjustment for prior years' accruals of 2010 and 2011 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 Net Plant 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

2012

(In Thousands)

Witness: Fruehe

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts	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	\$ 90,982	\$ 90,982	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	37,824	41,892	-	-	(4,068)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,359	4,359	-	-	-
5	Illinois Electric Distribution Tax -2012	(6) Miscellaneous	104,700	104,700	-	-	-
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	(2,614)	(2,614)	-	-	-
7	Public Utility Fund	Miscellaneous	3,788	3,788	-	-	-
8	Property Taxes	Real Estate	22,041	21,840	-	-	201
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	46	162	-	(116)	-
10	Federal Insurance Contributions Tax (FICA)	Payroll	44,716	24,228	-	20,488	-
11	State Unemployment Insurance Tax (SUTA)	Payroll	1,961	874	-	1,087	-
12	Chicago Employers' Expense Tax	Payroll	48	48	-	-	-
13	Federal Heavy Vehicle Use Tax	Use Tax	18	18	-	-	-
14	State Use Tax on Purchases	Use Tax	7,019	821	-	-	6,198
15	Chicago Sales and Use Taxes	Use Tax	578	19	-	-	559
16	Chicago Transaction Tax	Miscellaneous	203	4	-	-	199
17	State Franchise Tax	Miscellaneous	2,019	2,019	-	-	-
18	Chicago Dark Fiber Revenue Tax	Miscellaneous	-	-	-	-	-
19	Vehicle Licenses	Miscellaneous	1,928	-	-	-	1,928
20	Municipal Taxes	Miscellaneous	-	11	(11)	-	-
21	Total - Account 236		<u>\$ 319,616</u>	<u>\$ 293,151</u>	<u>\$ (11)</u>	<u>\$ 21,459</u>	<u>\$ 5,017</u>
22	<u>Taxes Other Than Income Taxes - Account 241</u>						
23	Municipal Utility Tax	(8) kWh based	\$ 249,794				
24	Electricity Excise Tax	(9) kWh based	<u>259,512</u>				
25	Total - Account 241		<u>\$ 509,306</u>				

Notes:

- (1) Totals for account 236 were taken from 2012 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 2012 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2012 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 2011 (\$3,525) and 2010 \$911
- (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

2011

(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	\$ 89,783	\$ 89,783	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) customer	37,555	41,225	-	-	(3,670)
4	Rider RCA - Renewable Energy	(5) 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: Fruehe

Line No.	Description (A)	Type of Tax (B)	Total Company (1) (C)	Operating Expense (2) (D)	Clearing Accounts (3) (E)	Construction (3) (F)	Other (3) (G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 91,819	\$ 91,819	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) customer	41,994	41,994	-	-	-
4	Rider RCA - Renewable Energy	(5) 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	<u>247,941</u>				
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	\$ -	\$ -	\$ -
		Charge per					
3	Rider RCA - Low Income Assistance	(5) customer	4,297	4,297	-	-	-
		Charge per					
4	Rider RCA - Renewable Energy	(5) customer	37,544	37,544	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	101,745	101,745	-	-	-
6	Public Utility Fund	Miscellaneous	3,848	3,848	-	-	-
7	Property Taxes	Real Estate	19,978	19,840	-	-	138
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	364	195	-	168	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	40,088	21,694	-	18,394	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	712	383	-	329	-
11	Chicago Employers' Expense Tax	Payroll	64	-	-	64	-
12	Federal Heavy Vehicle Use Tax	Use Tax	14	14	-	-	-
13	State Use Tax on Purchases	Use Tax	623	491	-	-	132
14	Chicago Sales and Use Taxes	Use Tax	373	373	-	-	-
15	Chicago Transaction Tax	Use Tax	10	10	-	-	-
16	State Franchise Tax	Miscellaneous	2,201	2,201	-	-	-
17	Chicago Dark Fiber Revenue Tax	Miscellaneous	79	79	-	-	-
18	Vehicle Licenses	Miscellaneous	1,748	-	1,748	-	-
19	Total - Account 236		<u>\$ 301,386</u>	<u>\$ 280,413</u>	<u>\$ 1,748</u>	<u>\$ 18,956</u>	<u>\$ 269</u>
20	<u>Taxes Other Than Income Taxes - Account 241</u>						
21	Municipal Utility Tax	(7) kWh based	\$ 209,867				
22	Electricity Excise Tax	(8) kWh based	251,725				
23	Total - Account 241		<u>\$ 461,592</u>				

Notes:

- (1) Totals for account 236 were taken from 2009 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2009 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2009 FERC Form 1, Page 262, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) 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

Property Taxes
2012 Actual
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)	<u>Jurisdictional (1)</u> (C)
1	Real Estate Taxes - Account 408.1	<u>\$ 21,840</u>	<u>\$ 17,092</u>

Note:

(1) Real estate taxes are allocated using the net plant allocator.

Commonwealth Edison Company

Property Taxes
2009 - 2011
(In Thousands)

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Actual</u> <u>2011</u> (B)	<u>Actual</u> <u>2010</u> (C)	<u>Actual</u> <u>2009</u> (D)
1	Real Estate Taxes - Account 408.1	<u>\$ 21,749</u>	<u>\$ 19,323</u>	<u>\$ 19,840</u>

Commonwealth Edison Company
Miscellaneous Operating Revenues
2012 Actual
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Account Description</u>	<u>ICC Account</u>	<u>Adjusted Total Company (1)</u>	<u>Jurisdictional (1)</u>
	(A)	(B)	(C)	(D)
1	Forfeited Discounts	450	\$ (31,729)	\$ (26,515)
2	Miscellaneous Service Revenues	451	(9,937)	(9,744)
3	Rent from Electric Property	454	(71,778)	(61,845)
4	Other Electric Revenues	456	(4,212)	(2,557)
5	Transmission of Electricity to Others	456.1	(505,083)	(4,299)
6	Other Revenue Adjustments		<u>(50,040)</u>	<u>(21,645)</u>
7	Total Miscellaneous Operating Revenues		<u>\$ (672,779)</u>	<u>\$ (126,605)</u>

Note:

(1) See WPC-23 for additional information.

Commonwealth Edison Company
Miscellaneous Operating Revenues
2009 - 2011 Actual
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Account</u> (A)	<u>ICC Account</u> (B)	<u>2011</u> (C)	<u>2010</u> (D)	<u>2009</u> (E)
1	Forfeited Discounts	450	\$ (37,753)	\$ (36,125)	\$ (30,575)
2	Miscellaneous Service Revenues	451	(9,426)	(8,446)	(4,976)
3	Rent from Electric Property	454	(78,424)	(68,079)	(70,806)
4	Other Electric Revenues	456	(1,684)	652	5,071
5	Transmission of Electricity to Others	456.1	<u>(465,518)</u>	<u>(448,000)</u>	<u>(451,246)</u>
6	Total Miscellaneous Operating Revenues		<u>\$ (592,805)</u>	<u>\$ (559,998)</u>	<u>\$ (552,533)</u>

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	0.21%	0.50%	0.00%
2	Long-Term Debt	\$ 5,560,874	54.61%	5.34%	2.92%
3	Common Equity	<u>\$4,600,732</u>	<u>45.18%</u>	8.72% (2)	3.94%
4	Credit Facility Costs (3)				<u>0.05%</u>
5	Total Capital	<u><u>\$10,182,833</u></u>	<u><u>100.00%</u></u>		<u><u>6.91%</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)	\$5,676,549	54.72%	\$115,675	\$5,560,874
2	Common Equity	<u>\$4,696,435 (2)</u>	<u>45.28%</u>	<u>\$95,703</u>	<u>\$4,600,732</u>
3	Total Capital	<u><u>\$10,372,984</u></u>	<u><u>100.00%</u></u>	<u><u>\$211,378</u></u>	<u><u>\$10,161,606</u></u>

Notes:

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

(2) Amount Calculated:

Commonwealth Edison Company
 Embedded Cost of Long-term Debt
 Year Ending December 31, 2012

Witness: Fruehe

Line No.	Debt, Issue Type Coupon Rate	Date Issued	Maturity Date	Days Outstanding Factor	Principal Amount	Face Amount Outstanding	Unamortized Discount or (Premium)	Unamortized Debt Expense	Carrying Value (H)=(E)-(F)-(G)	Annual Coupon Interest (I) ³	Annual Amortization of Discount (Prem)	Annual Amortization of Debt Expense (K) ²	Annual Interest Expense (L)=(I)+(J)+(K)
	(A) ¹	(B) ¹	(C) ¹		(D) ¹	(E) ¹	(F) ²	(G) ²	(H)	(I)	(J) ²	(K) ²	(L)
1	First Mortgage Bonds												
2	7.625% Series 92	04/28/93	04/15/13		220,000,000	125,000,000	20,785	2,098	124,977,117	9,531,250	73,147	7,381	9,611,778
3	7.500% Series 94	07/07/93	07/01/13		150,000,000	127,000,000	63,736	2,315	126,933,949	9,525,000	128,881	4,682	9,658,563
4	5.850% 1994C	01/25/94	01/15/14		20,000,000	17,000,000	6,340	3,360	16,990,300	994,500	6,122	3,244	1,003,866
5	6.150% Series 98	03/13/02	03/15/12		400,000,000	-	-	-	-	-	44,931	5,775	50,706
6	6.150% Series 98	06/20/02	03/15/12		200,000,000	-	-	-	-	-	(46,426)	3,333	(43,093)
7	5.875% Series 100	01/22/03	02/01/33		350,000,000	253,600,000	733,761	1,735,395	251,130,844	14,899,000	36,608	86,850	15,022,458
8	4.700% Series 101	04/07/03	04/15/15		395,000,000	260,000,000	171,595	359,233	259,469,172	12,220,000	75,305	157,649	12,452,954
9	5.900% Series 103	03/06/06	03/15/36		325,000,000	325,000,000	1,579,555	2,704,101	320,716,344	19,175,000	68,222	116,792	19,360,014
10	5.950% Series 104	08/28/06	08/15/16		300,000,000	300,000,000	150,361	1,078,303	298,771,336	17,850,000	41,628	298,531	18,190,159
11	5.950% Series 104B	10/02/06	08/15/16		115,000,000	115,000,000	(854,125)	329,966	115,524,159	6,842,500	(236,467)	91,352	6,697,385
12	5.900% Series 103B	03/22/07	03/15/36		300,000,000	300,000,000	9,954,108	840,087	289,205,805	17,700,000	429,928	36,285	18,166,213
13	6.150% Series 106	09/10/07	09/15/17		425,000,000	425,000,000	562,882	1,905,797	422,531,321	26,137,500	119,916	406,008	26,663,424
14	6.450% Series 107	01/16/08	01/15/38		450,000,000	450,000,000	1,134,257	3,733,154	445,132,589	29,025,000	45,395	149,408	29,219,803
15	5.800% Series 108	03/27/08	03/15/18		700,000,000	700,000,000	701,169	3,320,873	695,977,958	40,600,000	135,139	640,042	41,375,181
16	4.000% Series 109	08/02/10	08/01/20		500,000,000	500,000,000	90,986	3,412,323	496,496,691	20,000,000	12,026	451,033	20,463,059
17	1.625% Series 110	01/18/11	01/15/14		600,000,000	600,000,000	301,674	1,085,274	598,613,052	9,750,000	291,327	1,048,049	11,089,376
18	1.950% Series 111	09/07/11	09/01/16		250,000,000	250,000,000	-	1,339,789	248,660,211	4,875,000	-	366,216	5,241,216
19	3.400% Series 112	09/07/11	09/01/21		350,000,000	350,000,000	100,235	2,357,762	347,542,003	11,900,000	11,591	272,651	12,184,242
	3.800% Series 113	10/01/12	10/01/42		350,000,000	350,000,000	617,769	3,485,491	345,896,740	13,300,000	5,231	28,458	13,333,689
20					6,400,000,000	5,447,600,000	15,335,088	27,695,321	5,404,569,591	264,324,750	1,242,504	4,173,739	269,740,993
24	Notes												
25	6.950%	07/16/98	07/15/18		225,000,000	140,000,000	507,989	8,680	139,483,331	9,730,000	91,966	1,572	9,823,538
26	Subordinated Deferrable Interest Debt												
27	6.350%	03/17/03	03/15/33		206,186,000	206,186,000	125,237	1,518,795	204,541,968	13,092,811	6,212	75,342	13,174,365
28	Settled Interest Rate Swaps				-	-	-	-	-	-	48,434	-	48,434
29	Debt to be Issued ²				-	-	-	-	-	-	-	-	-
30					\$ 6,831,186,000	\$ 5,793,786,000	\$ 15,968,314	\$ 29,222,796	\$ 5,748,594,890	\$ 287,147,561	\$ 1,389,116	\$ 4,250,653	\$ 292,787,330

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

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

Witness: Fruehe

Line No.	Adjusted Cost of Long-term Debt (A)	Amount (B)
1	Interest on long-term debt (1)	\$ 287,147,561
2	+ Amortization of discount (premium) (2)	1,389,116
3	+ Amortization of debt expense (3)	4,250,653
4	+ Amortization of loss on reacquired debt (4)	10,414,945
5	+ Amortization of gain on reacquired debt (5)	(40,389)
6	Cost of long-term debt	<u>\$ 303,161,886</u>

Adjusted Long-term Debt Balance (C)	Amount (D)
Total long-term debt balance (6)	\$ 5,793,786,000
Less Unamortized discount (premium) (7)	15,968,314
Less Unamortized debt expense (8)	29,222,796
	<u>\$ 72,194,588</u>
Less Unamortized loss on reacquired debt (9)	(148,819)
Less Unamortized gain on reacquired debt (10)	
Balance of long-term debt	<u>\$ 5,676,549,121</u>

EMBEDDED COST OF LONG TERM DEBT (E)	Amount (F)
Cost of long-term debt	\$ 303,161,886
Balance of long-term debt	<u>\$ 5,676,549,121</u>
COST OF LONG-TERM DEBT	5.34%

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