

Commonwealth Edison Company
Adjustments to 2012 Customer Accounts O&M
Expenses To Exclude Non-Jurisdictional Costs
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Total Customer Accounts Expense	(1) \$ 229,512
2	Less: Non-Jurisdictional Portion of Uncollectible Accounts Expense	(2) (42,320)
3	Less: Non-Jurisdictional Portion of Outside Collection Agency Costs	(3) <u>(1,077)</u>
4	Net Delivery Services Customer Accounts Expense	(4) <u><u>\$ 186,115</u></u>

Notes:

(1) From WPC-1a, Page 1, Line 28.

(2) Account 904, Uncollectable accounts has been removed and are recovered through Rider UF.

(3) From Schedule C-16, Page 1, Line 2, Column (E).

(4) See Schedule C-1, Page 2, Line 9, Column (D).

Commonwealth Edison Company

Adjustment to Operating Expenses to Exclude Supply Administration Expenses
Recovered Through Rider PE
Year 2012
(In Thousands)

Line No.	Description (A)	FERC Account (B)	Supply Admin Expense (C)	Total (D)
1	Production	557	(1) \$ 2,906	\$ -
2	Transmission	560	-	-
3	Distribution	580	-	-
4	Customer Accounts	903. 908	-	-
5	Admin & General	920, 923, 926	(2) 832	832
6	Taxes Other Than Income	408.1	109	109
7	Other	419, 431	(1) 240	-
8	Total Supply Administration Expenses		<u>\$ 4,087</u>	
9	Operating Expense Adjustment			<u>\$ 941</u>

Note:

(1) Accounts not included in revenue requirement thus no reduction is necessary.

(2) Excludes \$4,751,181.68 of Supply related costs reflecting the Salaries & Wages Allocator adopted in the Final Order in ICC Docket 11-0721 & Allocated CTA Costs to Supply.

Commonwealth Edison Company
Executive Compensation Exclusion (1)
Year 2012
(In Dollars)

Line No.	Description (A)	ComEd (B)	ComEd (C)	BSC (D)	BSC (E)	BSC (F)	BSC (G)	BSC (H)	BSC (I)	BSC (J)	BSC (K)	BSC (L)	BSC (M)	BSC (N)	BSC (O)	BSC (P)	Total (Q)
1	Salary	\$ -	\$ -	\$ 561,231	\$ 1,078,750	\$ 893,269	\$ 685,577	\$ 686,923	\$ 500,000	\$ 584,615	\$ 525,000	\$ 463,154	\$ 334,615	\$ 145,231	\$ 365,481	\$ 303,504	\$ 7,127,351
2	Annual Incentive for 2012	68,424	415,973	101,909	413,883	413,883	178,449	216,294	175,450	130,872	124,307	94,021	124,845	26,744	53,095	41,328	2,579,477
3	Perquisites	996	14,200	593,115	92,988	45,965	15,506	10,000	119,660	14,001	15,558	73,476	13,230	730	3,000	57,824	1,070,249
4	LTPSA/RstStk/StkOptions	52,990	274,868	2,446,908	5,558,579	5,538,033	1,941,570	1,908,538	1,312,516	1,216,441	887,843	886,023	445,514	860,581	395,578	385,771	24,111,754
5	Benefits and Payroll Taxes	-	-	176,976	596,058	489,963	397,382	354,694	284,188	317,597	283,713	271,556	197,940	44,581	200,047	167,743	3,782,438
6	All Other	1,455,348	18,095	19,703,222	97,580	26,919	51,832	40,999	8,859	45,074	450,105	43,702	4,904	650,003	22,292	59,820	22,678,755
7	Subtotal	\$ 1,577,758	\$ 723,137	\$ 23,583,360	\$ 7,837,838	\$ 7,408,032	\$ 3,270,317	\$ 3,217,449	\$ 2,400,673	\$ 2,308,601	\$ 2,286,526	\$ 1,831,932	\$ 1,121,048	\$ 1,727,870	\$ 1,039,492	\$ 1,015,990	\$ 61,350,024
8	ComEd Percentage (2)	100%	100%	20.25%	20.25%	20.25%	20.25%	51.34%	20.25%	20.25%	20.25%	20.25%	20.25%	20.25%	20.25%	20.25%	
9	Total	\$ 1,577,758	\$ 723,137	\$ 4,775,630	\$ 1,587,162	\$ 1,500,126	\$ 662,239	\$ 1,651,838	\$ 486,136	\$ 467,492	\$ 463,021	\$ 370,966	\$ 227,012	\$ 349,894	\$ 210,497	\$ 205,738	\$ 15,258,649
10	2012 Wages & Salaries Allocator																88.48%
11	2012 Total Jurisdictionalized Exclusion																\$ 13,500,852

Notes:

- (1) Represents Exelon Executive Committee compensation cost allocated to ComEd and certain ComEd Executives.
- (2) The exclusion for Exelon BSC Executives was based on amounts allocated to ComEd based primarily using the Modified Massachusetts Formula. All incentives, awards, and perquisites for the two ComEd executives were excluded from operating expenses.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Customer Assistance EIMA Costs
Year 2012
(In Thousands)

Line				Adjustment To Exclude EIMA Customer Assistance Program Expenditures
No.	Description (A)	Account (B)	Total EIMA Customer Assistance Programs Expense (C)	(D)
1	Total Program Customer Credits	(1) Revenue	\$ 9,063	\$ -
2	Customer Assistance Expenses	908	594	(594)
3	General Advertising Expenses	(2) 930.1	281	-
4	Donations	(3) 426.1	65	-
	Total		<u>10,003</u>	<u>(594)</u>

Note:

- (1) Total 2012 Program costs are the total bill credits and expenditures applied for 2012 and are not recoverable through customer rates.
- (2) Amount removed from expense in advertising. See WPC 1a, line 11 and C-8.
- (3) Account excluded from revenue requirement.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Residential Real Time Pricing (RRTP) Program Expenses
Recovered Through Rider RCA
2012
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Outside Services Employed Expense	(1) (2) <u>\$ (1,427)</u>

Notes:

- (1) RRTP costs are recorded in account 923.
- (2) Includes only incremental outside services to administer the program which are recovered through Rider RCA.

Commonwealth Edison Company

Adjustments to 2012 Customer Accounts O&M

To Exclude Non-Jurisdictional Costs-Energy Efficiency Program Expenses

(In Thousands)

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
	(A)	(B)
1	Total Customer Accounts Expense (1)	<u>\$ (142,457)</u>

Note:

(1) EDA Costs Incurred and recorded in the year 2012 recovered through Rider EDA.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Other Customer Communications
2012
(In Thousands)

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Customer Assistance Expenses	(1) <u>\$ (134)</u>

Notes:

(1) Costs are recorded in account 908.

Commonwealth Edison Company
Adjustment to Operating Expenses to Identify
Regulatory Commission Expenses (Account 928) Related to Delivery Service
Year 2012
(In Dollars)

Line No.	Docket Numbers (A)	Description (B)	Amount (C)
1	Total Regulatory Expenses Charged to Account 928		(1) <u><u>\$8,401,463</u></u>
2	<u>Distribution Related Matters:</u>		
3	Numerous	Various Complaint and Petition Matters	\$297,536
4	11-0289, 11-0588, 11-0662	Petition to determine applicability of Section 16-125(e) liability related to storms.	938,044
5	07-0566	Remand of 07-0566	157,171
6	10-0091	On Bill Financing Program	5,389
7	11-0609	Rider UF Revenue Reconciliation	21,245
8	10-0467	General Rate Increase	133,542
9	11-0618	Affiliated Interest Matters (2)	27,384
10	11-0721	Formula Rate Filing	1,322,865
11	11-0497	Rate Design	645,804
12	11-0459	Petition for Reconciliation under Rider AMP	9,334
13	11-0711	Rate Case Expense Rulemaking	60,595
14	11-0772	Approval of Multi-Year Performance Metrics	181,395
15	12-0298	Approval of Smart Grid Advanced Metering Infrastructure Deployment Plan	1,857,899
16	12-0365	Investigation Capacity Charges	30,943
17	Numerous	Discovery Expenses	111,640
18	Numerous	Miscellaneous Expenses	32,180
19	12-0456	Development - Adoption of Rules Concerning Municipal Aggregation	88,310
20	12-0484	Petition for Approval of Tariffs Implementing ComEd's Proposed Peak Time Rebate Program	64,642
21	12-0321	Annual Formula Rate Update and Revenue Requirement Reconciliation	<u>2,292,292</u>
22	Total Delivery Service Related Matters		\$8,278,210
23	Adjustments for ratemaking purposes		
24	Remove rate case expenses related to docket 11-0721 that were disallowed in Dkt. 12-0321		(1,322,865)
25	Remove certain amounts charged to Dkt. 12-0321 as discussed in the direct testimony of Ms. O'Brien, ComEd Ex. 4.0		(316)
26	Add legal fees and expenses charged to Dkt. 11-0721 instead of AMI Plan Dkt. 12-0298 (amortization expense has been adjusted accordingly)		50,588
27	Total Delivery Service Regulatory Commission Expenses included in the Revenue Requirement		<u><u>\$7,005,617</u></u> (3)

Notes:

(1) FERC Form 1, Page 323, Line 189, Account 928.

(2) Affiliated Interest Matters total \$35,000 allocated to Delivery Service using the Net Plant allocator (78.24%).

(3) See WPC-1a, Page 1, Line 31, Column J.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
PORCB AOC's (On-going Administrative) Expenses
Recovered Through Rider
Year 2012
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Customer Service and Informational Expense	(1) \$ <u><u>(1,350)</u></u>

Note:

(1) PORCB on-going costs were recorded in accounts 903 and 908.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
50% of Corporate Jet Expense
Year 2012
(In Thousands)

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Exclusion of 50% of Corporate Jet Expenses	<u>\$ (415)</u>

Commonwealth Edison Company
Adjustments to 2012 FERC Account 923
To Exclude Legal Costs Related to an IRS Dispute
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Legal Cost of IRS Dispute, recorded in Account 923 (1)	<u>\$ (872)</u>

Note:

(1) Legal costs relating to an IRS dispute associated with the gain on the sale of the fossil generating units included in 2012 operating expenses.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Incremental Photovoltaic Pilot Costs
Year 2012
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)
1	Incremental Photovoltaic Costs	<u>\$ 500</u>

Note:

(1) Photovoltaic Pilot costs recorded in Account 908,
Customer Assistance Expenses.

Commonwealth Edison Company
Adjustment to Operating Expenses to Include
Interest on Customer Deposits
Year 2012
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)
1	Interest on Customer Deposits	<u>\$ 77</u>

Note:

(1) Interest on Customer Deposits is recorded in Account 431,
Other Interest Expense.

Commonwealth Edison Company

Projected Plant Additions Depreciation and Amortization Expense - 2013 Filing Year

2013

(In Thousands)

Line No.	Description	Source	Wtd Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class Col (G) (Ln 17) thru (Ln 19)	Depreciation Expense
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(G)
Projected Change in Depreciation Expense							
1	Distribution Plant	Lines 36, 10 and 18	\$ 745,525	\$ (142,139)	\$ 603,386	2.52%	\$ 15,205
2	General Plant - Non Acct 397	Lines 37, 11 and 35	\$ 104,886	\$ (34,694)	\$ 70,192	4.96%	\$ 3,482
3	General Plant - Acct 397	Lines 38 and 35	\$ 24,878		\$ 24,878	4.96%	\$ 1,234
4	Intangible Plant	Lines 39, 12 and 6	\$ 60,079	\$ (16,336)	\$ 43,743	13.28%	\$ 5,809
5	Total Projected Depreciation Expense Change	(Ln 1) + (Ln 2) + (Ln 3) + (Ln 4)					\$ 25,730
Plant in Service Balance							
Intangible Plant Depreciation Rate Calculation							
			Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate
			(\$ in 000s)	(\$ in 000s)	((C) + (D)) / 2 (\$ in 000s)	by Functional Class (\$ in 000s)	(F) / (E) %
6	Intangible Plant	(1), (2), (3)	437,031	410,461	423,746	56,275	13.28%
			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
7	Distribution Plant	FERC Fm 1 Pgs 205, 207	\$ 228,237	\$ 75,954	\$ 126,939	\$ 113,038	\$ 166,527
8	General Plant	FERC Fm 1 Pgs 205, 207	42,214	32,537	33,422	31,033	34,265
9	Intangible Plant	FERC Fm 1 Pgs 205, 207	-	725	10,552	6,358	64,046
5 Year Average Retirements							
10	Distribution Plant	Avg of Col (C) thru Col (G) Ln 7					\$ 142,139
11	General Plant	Avg of Col (C) thru Col (G) Ln 8					\$ 34,694
12	Intangible Plant	Avg of Col (C) thru Col (G) Ln 9					\$ 16,336
Total							
			(\$ in 000s)	(5) %	Total (C) * (D) (\$ in 000s)	Estimated Depreciation Rate by Functional Class (E) / (C) %	
13	Excl HVD, Transf&Meters	FERC Fm 1 Pg 337	\$ 9,961,634	2.31%	\$ 230,114		
14	High Voltage Distrib	FERC Fm 1 Pg 337	2,264,147	2.46%	55,698		
15	Line Transformers	FERC Fm 1 Pg 337	1,147,974	3.30%	37,883		
16	Non AMI Meters	FERC Fm 1 Pg 337	345,282	5.95%	20,544		
17	AMI Meters	FERC Fm 1 Pg 337	25,658	6.67%	1,711		
18	Meters Other	FERC Fm 1 Pg 338	18,825	2.31%	435		
19	Total		\$ 13,763,520		\$ 346,385	2.52%	
20	General Plant						
21	Structures & Improvements	FERC Fm 1 Pg 337	\$ 257,761	2.35%	\$ 6,057		
22	Computer Equipment	FERC Fm 1 Pg 337	66,834	23.29%	15,566		
23	Furniture & Equipment	FERC Fm 1 Pg 337	22,761	3.99%	908		
24	Office Machines	FERC Fm 1 Pg 337	1,830	9.78%	179		
25	Passenger Cars (6)	FERC Fm 1 Pg 337	8,628				
26	Tractor Trailers (6)	FERC Fm 1 Pg 337	3,149				
27	Trailers (6)	FERC Fm 1 Pg 337	12,427				
28	Light-duty Trucks (6)	FERC Fm 1 Pg 337	51,463				
29	Heavy-duty Trucks (6)	FERC Fm 1 Pg 337	157,768				
30	Stores Equipment	FERC Fm 1 Pg 337	4,176	10.24%	428		
31	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	148,756	3.76%	5,593		
32	Laboratory Equipment	FERC Fm 1 Pg 337	8,154	4.07%	332		
33	Power Operated Equip.	FERC Fm 1 Pg 337	8,376	6.18%	518		
34	Communications Equip.	FERC Fm 1 Pg 337	665,334	6.12%	40,718		
35	Miscellaneous Equip.	FERC Fm 1 Pg 337	2,109	5.58%	118		
36	Total		\$ 1,419,526		\$ 70,417	4.96%	
Average Additions							
			Projected (\$ in 000s)	Current Year (\$ in 000s)	((C) + (D))/2 (\$ in 000s)		
37	Distribution Plant	WPB 2.4, FERC Fm 1 Pg 206 Col C	\$772,892	\$ 718,158	\$ 745,525		
38	General Plant - Non Acct 397	WPB 2.4, FERC Fm 1 Pg 206 Col C	86,404	123,368	104,886		
39	General Plant - Acct 397	WPB 2.4, FERC Fm 1 Pg 206 Col C	2,017	47,739	24,878		
40	Intangible Plant	WPB 2.4, FERC Fm 1 Pg 204 Col C Ln 5	76,138	44,019	60,079		

Notes:

- (1) FERC Fm 1 Pg 204 Col B Ln 5
- (2) FERC Fm 1 Pg 205 Col G Ln 5
- (3) FERC Fm 1 Pg 336 Col F Ln 8, Ln 10, and Ln 1
- (4) (-1.0) * (Col G), (Ln 10) thru (Ln 12)
- (5) If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC.
- (6) Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.

Commonwealth Edison Company
Adjustments to 2012 Unusual Operating Expenses Greater than \$10M (1)
2012
(In Thousands)

Line No.	Description (A)	Amount (B)	Total (C)
1	<u>Incremental Distribution Costs for Storms Greater than \$10 Million</u>		
2	July 1st Storm	\$ 10,301	Various Distribution Accounts
3	July 24th Storm	10,970	Various Distribution Accounts
4	2012 Merger A&G Expenses (2)	<u>31,912</u>	Various A&G Accounts
5	Total of 2012 Storms and Merger Greater than \$10M	\$ 53,183	= Line 2 + Line 3 + Line 4
6	Number of Years of Amortization	<u>5</u>	
7	Annual Amortization	\$ 10,636	= Line 5 / Line 6
8	Expense adjustment	\$ (53,183)	= Line 5 * -1
9	Amortization adjustment	<u>10,636</u>	= Line 7
10	Net expense adjustment	<u>\$ (42,547)</u>	= Line 8 + Line 9
	<u>Deferred Debit - Asset (3)</u>		
11	2011 Storms	\$ 40,782	
12	2012 Storms	<u>17,017</u>	
13	Total Storms	\$ 57,799	
14	2012 Merger Costs	<u>\$ 25,530</u>	
15	Total Deferred Debits	<u>\$ 83,329</u>	

Notes:

- (1) Schedule to reflect the deferral and test year amortization of unusual operating expense adjustments greater than \$10M
- (2) Amount is representative of distribution allocated to A&G
- (3) Deferred Debit amounts as disclosed in ComEd's 2012 FERC Form 1, page 232.1. Amounts are included in App 5, lines 31 -33.

Commonwealth Edison Company
Informational and Instructional Advertising Expenses

Charged to Account 909

2012 Actual
(In Dollars)

Line No.	Topic (A)	Advertising (B)	Ad Component (C)	Total Media Cost (D)	Total Production Cost (E)
1	Public Health and Safety	Electric Contact Mitigation	Print Advertising	\$ -	\$ 20,000
2	Conservation of Energy	Media Sponsorship for Radio and Television	Billboards; Radio Tips/Live & Recorded Reads; TV Vignettes, Terrariums; Print Ads	41,667	-
3	Conservation of Energy	Energy Efficiency Campaign	Print, Radio, TV and OOH (Out of Home) advertising	102,600	96,475
4	Customer Information	Billing Assistance and Bill Management	Print, Radio, Transit Advertising	(64,895)	64,574
5	Customer Information	Smart Grid/Smart Meter Program	Digital, video, print , and OOH (Out of Home)	212,718	36,010
6	Total Jurisdictional Media and Production Costs Informational and Educational Advertising Expense - Account 909			\$509,149	
7	Payroll and related benefit charges of certain Marketing Department employees				40,650
8	Agency fees for Informational and Educational Advertising Expenses - Account 909			2,048,409	
					<u>\$2,598,208</u>

2012 Safety Campaign

General Market Outdoor Advertising

CALL 811 NOW
—NOT 911 LATER—

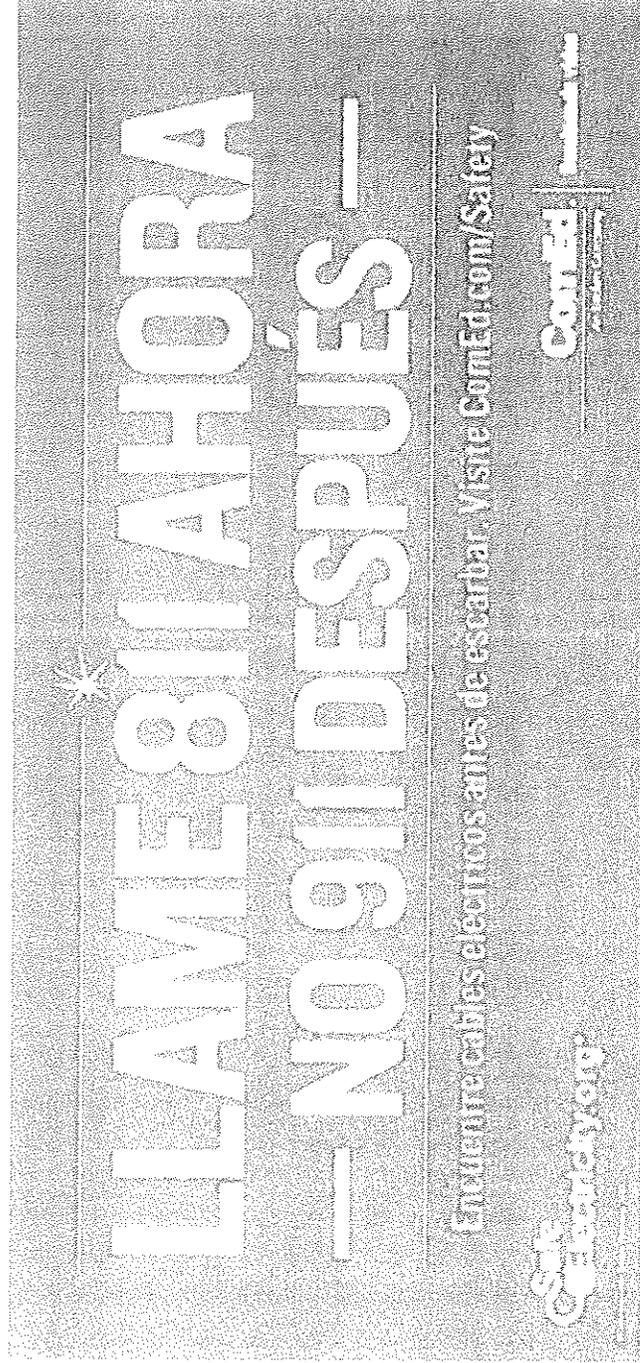
Find power lines before you dig. Visit ComEd.com/Safety

Be Safe Electricity.org

ComEd. powering lives

2012 Safety Campaign

Hispanic Outdoor Advertising



LLAME 811 AHORA
— NO 911 DESPUÉS —

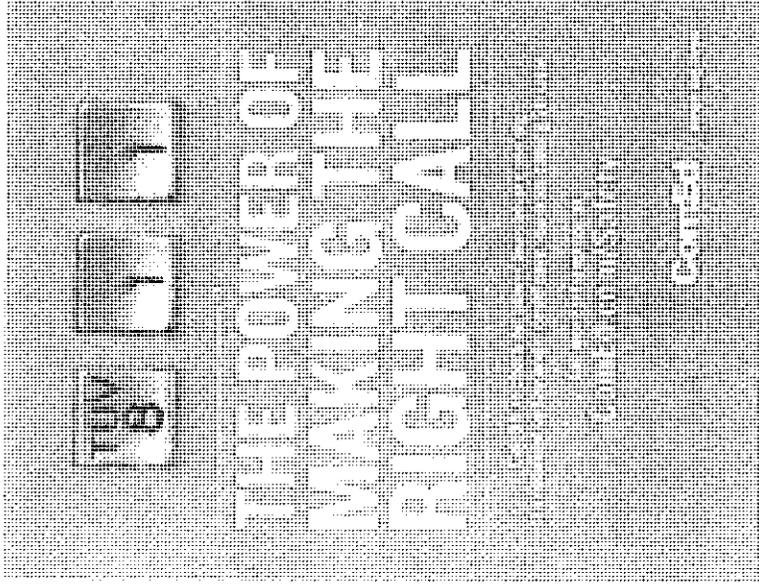
Encuentre cables electrónicos antes de escarbar. Visite ComEd.com/Safety

Safe
Electrify.org

ComEd
COMMERCIAL ELECTRICITY DELIVERY

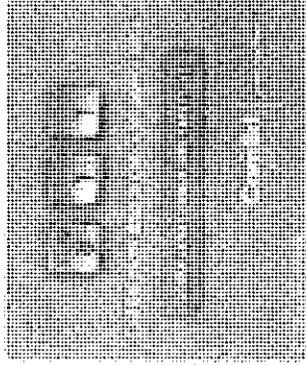
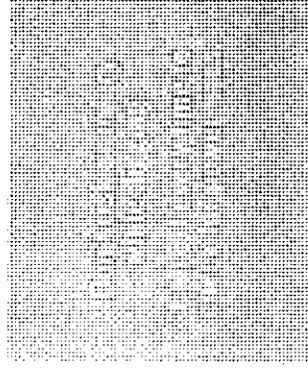
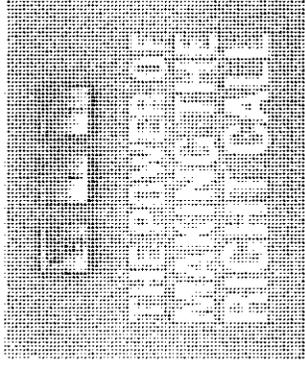
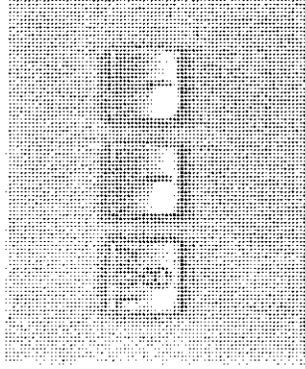
2012 Safety Campaign

Newspaper Advertising



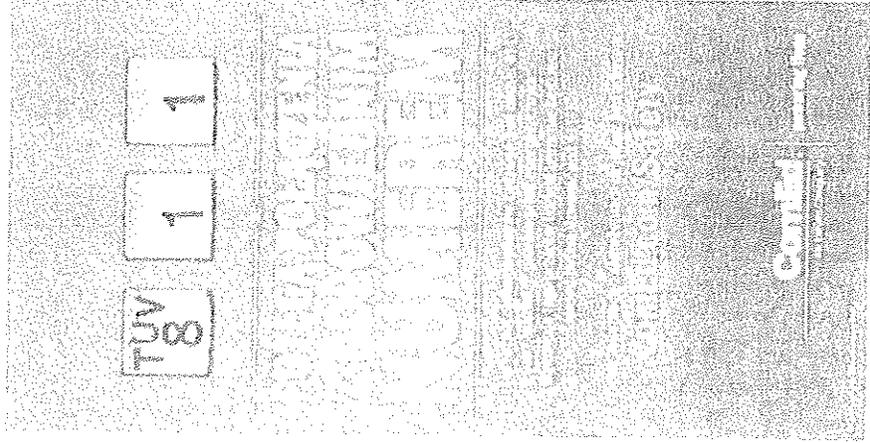
2012 Safety Campaign

Online Digital Advertising



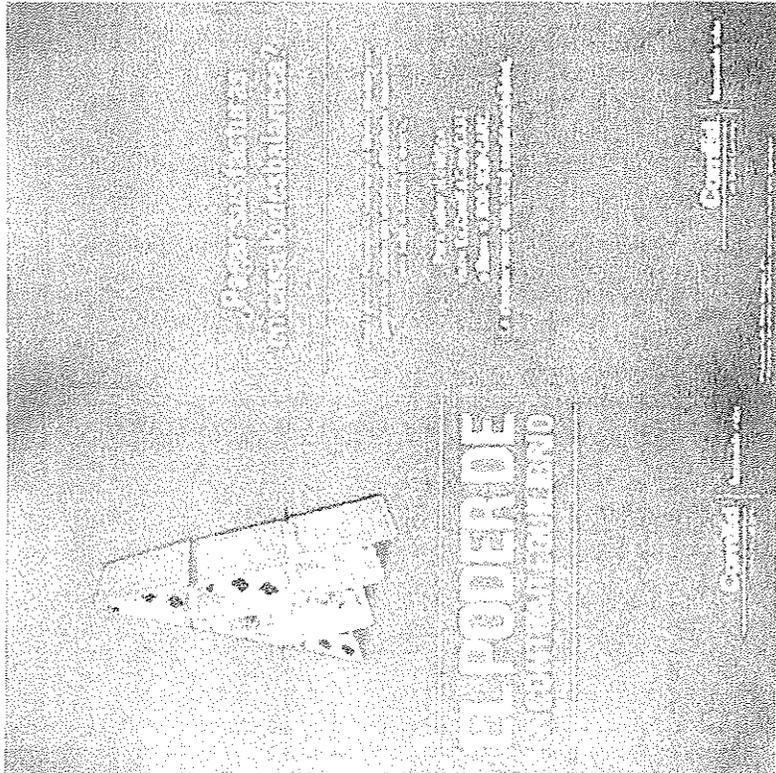
2012 Safety Campaign

Polish Newspaper Advertising



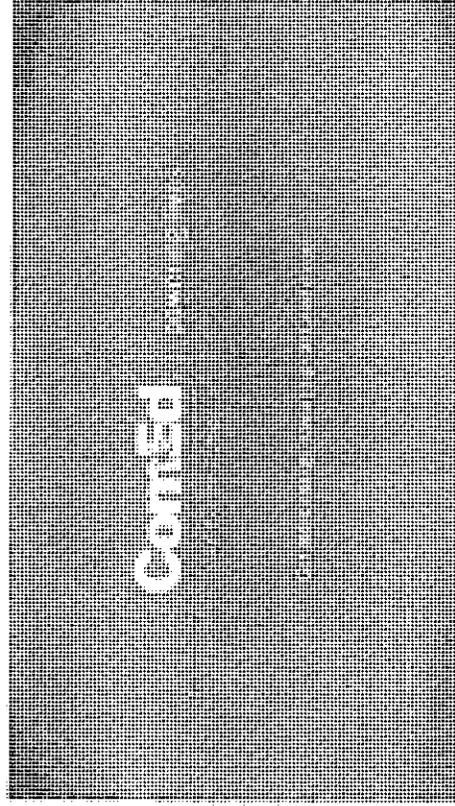
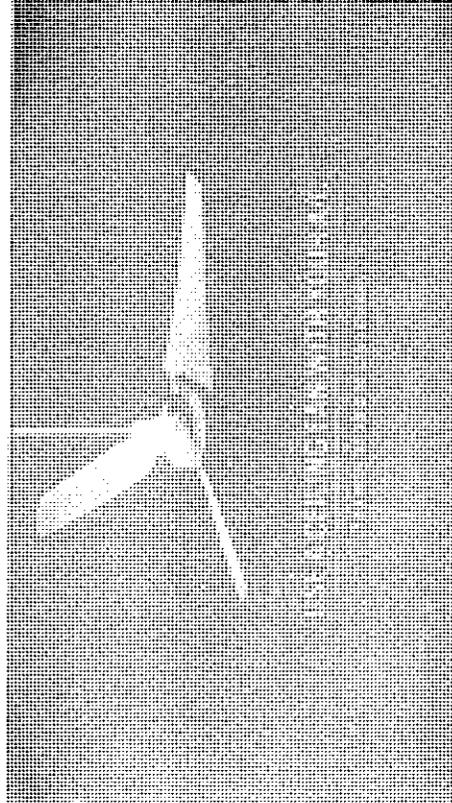
2012 Customer Assistance

Hispanic Newspaper Advertising



2012 Customer Assistance

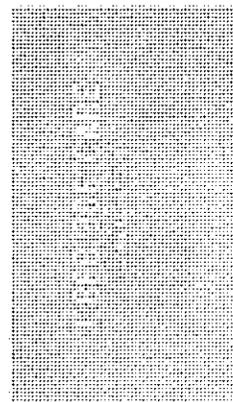
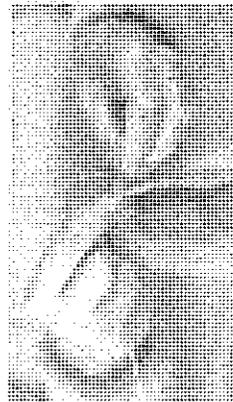
:10 'ceiling fan'



VO: "ComEd presents the power of working the room. If you use a ceiling fan along with your AC, you may be able to save money. ComEd. Powering lives."

2012 Customer Assistance

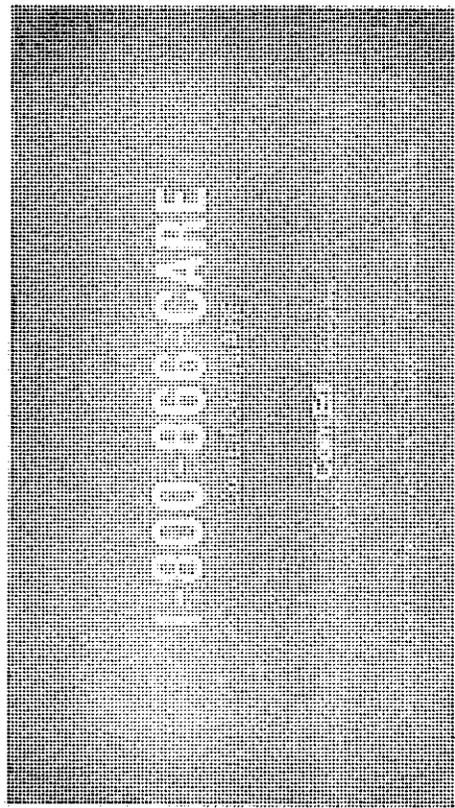
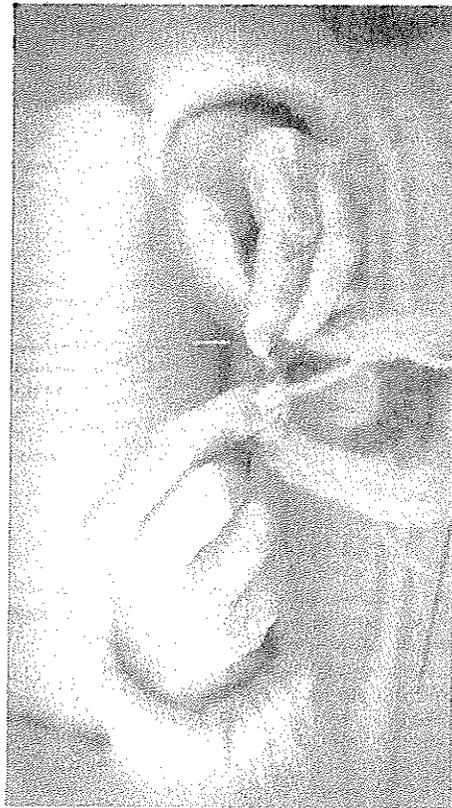
10-Second Television (WTTW) Advertising



10/10/12

2012 Customer Assistance

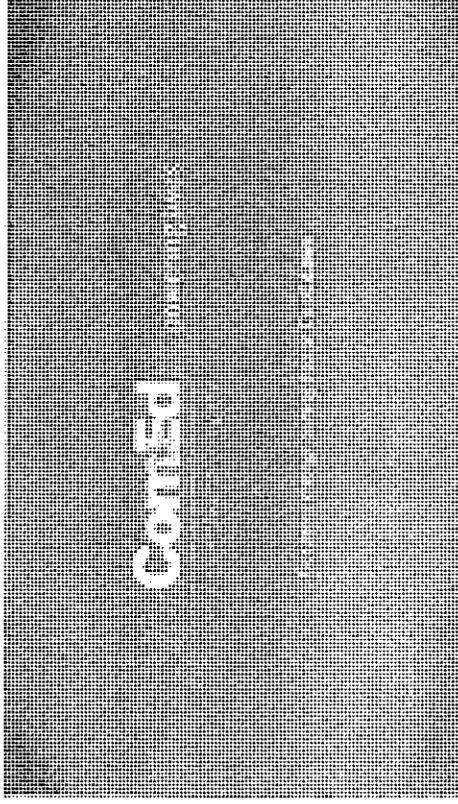
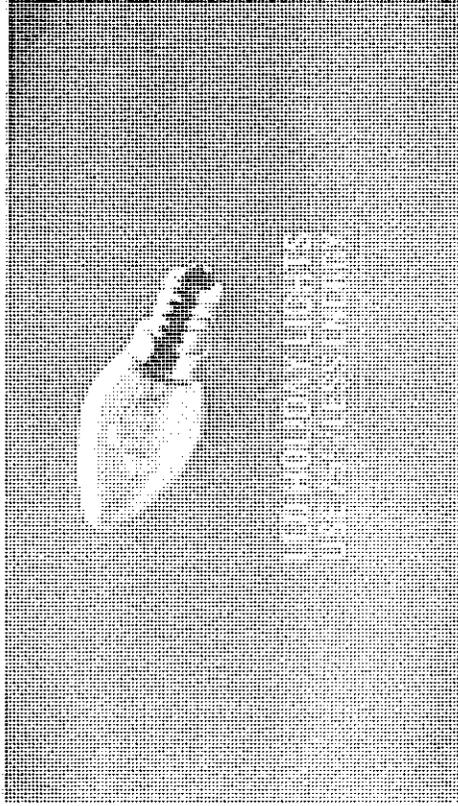
:10 'Doing your best'



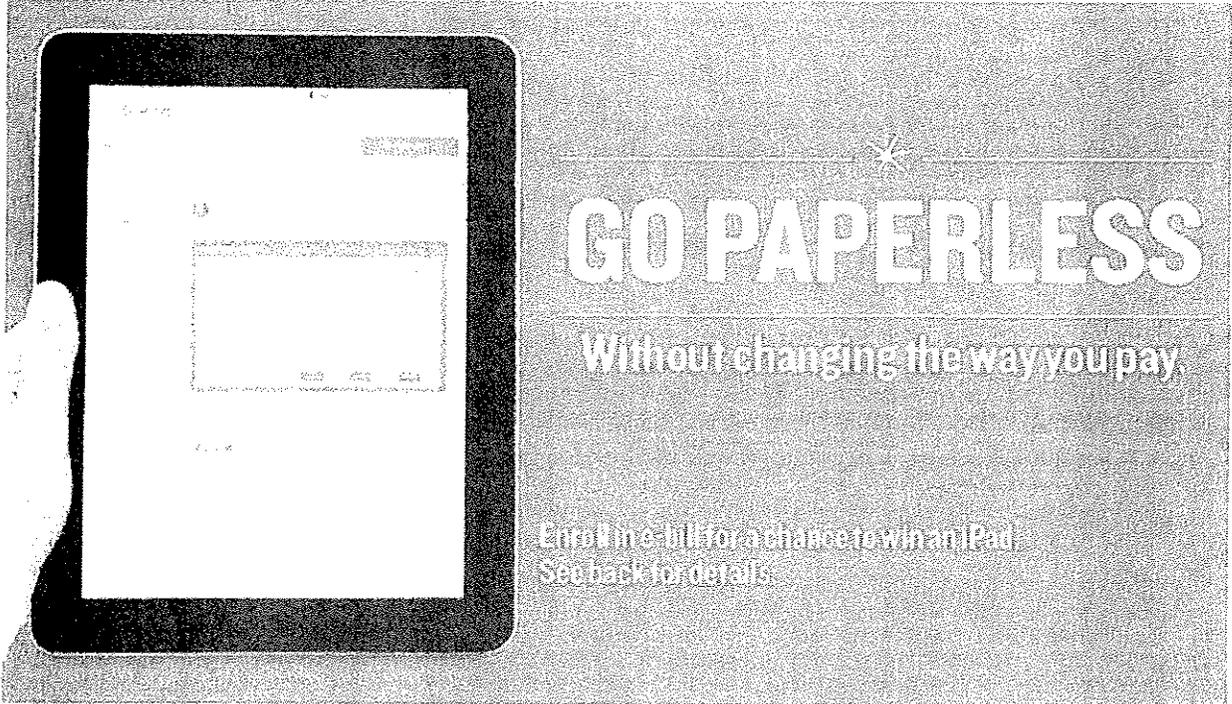
VO: "You're doing your best to take care of your family. So if you need help with your electric bill...just ask. We'll do our best to take care of you."

2012 Customer Assistance

:10 'LED'



VO: "ComEd presents the power of a shiny new toy. By switching to LED holiday lights this season, you could use up to 75% less energy. ComEd. Powering lives."



GO PAPERLESS

Without changing the way you pay.

Enroll in e-bill for a chance to win an iPad.
See back for details.

SAY GOODBYE TO PAPER BILLS

It's a big moment when you shift from a paper bill to an e-bill. You'll save time and money. You'll also be able to pay your bill online.

Now you can pay your bill online. You'll be able to pay your bill online. You'll be able to pay your bill online.

It's a big moment when you shift from a paper bill to an e-bill. You'll save time and money. You'll also be able to pay your bill online.

Now you can pay your bill online. You'll be able to pay your bill online. You'll be able to pay your bill online.



CHOOSE BILL FOR
YOUR CHANCE TO WIN

WIN A NEW IPAD



Enroll in e-bill for a chance to win an iPad. See back for details.

Sample A. Sample
1234 Main Street
Your Town, IL 12345-6789



ENERGY@WORK

July 2012



ComEd's SMART GRID

Improving service and reliability
while saving your business money

In the same way that today's "smart phone" technology merged the power of computers with cellular phones, smart grid technology merges the power of computers with the electric utility grid. ComEd is modernizing its electric system and installing new, smarter technologies to create a **Smart Grid**. These improvements mean better service, more choices and greater control over the cost of electricity for your business.

Continued on back



An Exponent Company

Powering Plans

benefits to you.

BENEFITS OF A SMART GRID INCLUDE:

- Fewer outages due to equipment improvements, including the replacement of thousands of miles of underground cable and thousands of utility poles that will improve the reliability of ComEd's vast distribution system.
- New digital technology that, when the smart grid is complete, automatically reroutes power in the event of an outage and detects problems faster - this reduces the number of outages your business experiences and shortens the length of outages when they do occur.
- The Smart Grid will deliver higher "quality" power, reducing sags and spikes.
- More information about your business' electricity use, and tools that can save money by giving you greater control over your business' energy usage, once smart meters are installed.
- Easier integration of renewable energy sources - such as wind and solar power - into ComEd's electric system.
- The creation of approximately 2,000 full-time equivalent jobs at the initiative's peak investment period to support our local economy.

For more information about improvements being made, and when these benefits will be available to your business, visit www.comed.com/smartgrid.

Questions? Comments? Concerns? Visit ComEd.com

or call us at 800.366.2263, Chicago 800.888.6616



You

ComEd
A The Company

powering lives



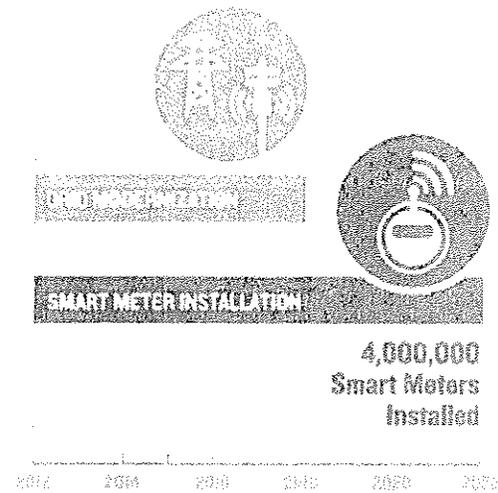
ComEd's Smart Grid Initiative

WE'RE TRANSFORMING THE WAY WE SERVE OUR CUSTOMERS.

We are committed to accelerating the progress of our construction of a digital smart grid. The smart grid project has two major components for every home and business in Illinois: grid modernization and smart meters. You will be seeing up information about these improvements on a regular basis.

THE SMART GRID Modernizing to serve you better.

SMART GRID TIMELINE



In October 2011, ComEd received approval to upgrade and modernize the electrical system. Over the next 10 years, we will transform the analog system of today to a digital smart grid of tomorrow.

Please visit ComEd.com/SmartGrid for more information about our Smart Grid project.



ComEd's Smart Grid Initiative

RELIABILITY IMPROVEMENTS

Already underway are reliability improvements that include:

- Replacing thousands of miles of underground cable
- Replacing thousands of utility poles
- Adding digital technology to substation equipment
- Adding automation to our electricity distribution system

SMARTER TECHNOLOGY

In the same way that today's "smart phone" technology merged the power of computers with cellular phones, smart grid technology merges the power of computers with the electric grid.

Distribution automation, digital devices installed on the grid, will help us to monitor the flow of power over the lines and automatically reroute power during an outage to minimize the number of customers impacted.



TODAY

- Manual meter reading at property
- Monthly tracking of electricity use on bills
- Manual service and outage notification



TOMORROW

- Improved reliability
- Reduced outages
- More efficient operations translating to customer savings
- Customer access to electricity use information 24/7
- Enhanced customer service
- Residential rebate programs for reducing energy use at peak times
- Innovative products to help manage electricity use

Smart meters will provide more control for you and better information to ComEd. Because of the two-way communication between meters and our network operations center, ComEd will know when power has been lost, enabling us to respond to outages more quickly and efficiently. Smart meters will allow us to provide you with more detailed information about your energy use, giving you greater control over your electricity bill.

Better service for you.

- Outages can be automatically detected for more effective outage management -- you won't have to call us once the grid is complete.
- Power will be more reliable with fewer outages.
- Power will be restored more quickly.
- You will know how much energy you use and how much it costs.
- Access to energy usage and cost information is available 24/7.
- Rebates for residential customers for energy reduction on peak days will be available, regardless of which retail provider is used.

WANT TO LEARN MORE? Visit ComEd.com/SmartGrid for more details.

COMISION TRAFICANTE DE ENERGIA REGULADA DEL ESTADO DE NUEVA YORK

El objetivo de esta presentación es proporcionar información sobre la implementación de una red inteligente en el sistema eléctrico de Nueva York. El plan de implementación de la red inteligente se divide en tres etapas: 1) implementación de medidores inteligentes para todos los hogares y negocios; 2) implementación de medidores inteligentes para empresas e industrias; 3) implementación de medidores inteligentes para vehículos eléctricos. La implementación de la red inteligente permitirá a ComEd mejorar la eficiencia y la confiabilidad del sistema eléctrico.

CONSTRUCCIÓN DE LA RED INTELIGENTE

INSTALACION DE MEDIDORES INTELIGENTES

4,000,000
DE MEDIDORES
INTELIGENTES

El plan de implementación de la red inteligente se divide en tres etapas: 1) implementación de medidores inteligentes para todos los hogares y negocios; 2) implementación de medidores inteligentes para empresas e industrias; 3) implementación de medidores inteligentes para vehículos eléctricos.

ComEd.com SmartGrid
1-800-368-3636



Iniciativa de Red Inteligente de ComEd

LA RED INTELIGENTE

Nos modernizamos para servirle mejor.

En octubre de 2011, ComEd recibió la aprobación para mejorar y modernizar el sistema eléctrico. En el transcurso de los siguientes 10 años, vamos a pasar del sistema analógico de hoy a la red digital inteligente del mañana.



Iniciativa de Red Inteligente de ComEd

MEJORANDO LA CONFIABILIDAD

Ya están en marcha mejoras en la confiabilidad que incluyen:

- La sustitución de miles de millas de cables subterráneos
- La sustitución de miles de postes eléctricos
- La incorporación de tecnología digital al equipo de subestación
- La incorporación de elementos de automatización a nuestro sistema de distribución eléctrica

TECNOLOGÍA MÁS INTELIGENTE

Así como la unión de la tecnología de "teléfono inteligente" combinó la potencia de las computadoras con los teléfonos celulares, la tecnología de red inteligente combina la potencia de las computadoras con la red eléctrica.

La automatización de la distribución, los dispositivos digitales instalados en la red, nos ayudarán a monitorizar el flujo de electricidad en las líneas y reducirán automáticamente la electricidad durante una interrupción del servicio para minimizar el número de clientes afectados.

Los medidores inteligentes proveerán un mayor control para el cliente y una mejor información para ComEd. Gracias a la comunicación entre los medidores y a nuestro centro de operaciones de red, ComEd sabrá cuándo sucede una pérdida de energía, lo que hará posible que respondamos a las interrupciones de servicio con mayor rapidez y eficiencia. Los medidores inteligentes nos permitirán proveerle información más detallada sobre su consumo de energía, dándole un mayor control sobre su factura eléctrica.

Un mejor servicio para usted.

- Las interrupciones del servicio se pueden detectar automáticamente para mejorarlos con mayor efectividad. En cuanto la red esté terminada, usted ya no tendrá que llamarnos.
- La electricidad será más confiable con menos interrupciones del servicio.
- La electricidad se restablecerá con mayor rapidez.
- Usted sabrá cuánto electricidad consume y cuánto cuesta.
- Acceso las 24 horas a información sobre consumo de energía y costos.
- Los clientes residenciales tendrán a su disposición reembolso por la reducción del consumo de energía en días pico, independientemente del proveedor municipal que tengan.



HOY



MAÑANA



- Lectura manual del medidor en la propiedad
- Seguimiento manual del consumo de electricidad en las facturas
- Servicio manual y notificación de interrupciones de servicio

- Mayor confiabilidad
- Menos interrupciones del servicio
- Operaciones más eficientes que se traducen en ahorros para el cliente
- Información sobre el consumo de electricidad disponible a clientes las 24 horas

- Mejor servicio al cliente
- Programas de reembolso a clientes residenciales por reducir su consumo de energía en horas pico
- Productos innovadores para ayudar a manejar el consumo de electricidad

¿Quiere saber más? Visite ComEd.com/SmartGrid para conocer más detalles.

Commonwealth Edison Company
Taxes Other Than Income Taxes Expense - Electric
2012 Actual
(In Thousands)

Line No.	Description (A)	Operating	Transmission (C)	Distribution (D)	Other (E)	Jurisdictional Portion		
		Expense (1) (B)				Amount (F)	Percent (G)	
1	Infrastructure Maintenance Fee	\$ 90,982	\$ -	\$ -	\$ 90,982	\$ -	0%	(2)
2	Rider RCA - Low Income Assistance	41,892	-	-	41,892	-	0%	(2)
3	Rider RCA - Renewable Energy	4,359	-	-	4,359	-	0%	(2)
4	Illinois Electricity Distribution Tax- 2010	911	-	-	911	-	0%	(3)
	Illinois Electricity Distribution Tax- 2011	(3,525)	-	(3,525)	-	(3,525)	100%	(4)
5	Illinois Electricity Distribution Tax- 2012	104,700	-	104,700	-	104,700	100%	(4)
6	Public Utilities Fund - Base Maintenance Contribution	3,788	-	3,788	-	3,788	100%	(4)
7	Payroll Taxes	25,312	2,916	22,396	-	22,396	88.48%	(5)
8	Real Estate Taxes	21,840	8,494	13,346	-	13,346	61.11%	(6)
9	Vehicle Taxes	18	4	14	-	14	78.24%	(7)
10	Miscellaneous	15	3	12	-	12	78.24%	(7)
11	State Franchise Tax	2,019	439	1,580	-	1,580	78.24%	(7)
12	Chicago Dark Fiber Tax	-	-	-	-	-	78.24%	(7)
13	State Use Tax on Purchases	821	179	642	-	642	78.24%	(7)
14	Chicago Sales and Use Tax	19	4	15	-	15	78.24%	(7)
15	Subtotal FERC Account 408 - Taxes Except Income	<u>\$ 293,151</u>	<u>\$ 12,039</u>	<u>\$ 142,968</u>	<u>\$ 138,144</u>	<u>\$ 142,968</u>		
16	Adjustment for Payroll Taxes for Supply Administration					(97)		
17						<u>\$ 142,871</u>		

Notes:

- (1) Totals taken from 2012 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1.
- (2) These taxes are collected under separate riders. These taxes are recorded as "pass through" balance sheet transactions. Therefore, none are Jurisdictional.
- (3) Adjustment for prior years' accrual of credits for IEDT cap.
- (4) Assigned 100% to jurisdictional.
- (5) Allocated based on 2012 Salaries and Wages Allocator.
- (6) Real estate taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (7) Allocated based on 2012 Net Plant Allocator.

Commonwealth Edison Company
Balance of Accrued Property Taxes (1)
2009-2012
(In Thousands)

Line No.	Balance Month Ended (A)	Actual 2012 (1) (B)	Actual 2011 (1) (C)	Actual 2010 (1) (D)	Actual 2009 (1) (E)
1	Previous December	\$ 22,895	\$ 22,496	\$ 24,256	\$ 31,567
2	January	24,888	24,067	25,969	34,269
3	February	18,188	26,022	15,633	23,234
4	March	20,181	19,118	17,735	25,778
5	April	22,175	21,046	19,838	28,322
6	May	21,717	20,676	19,003	28,023
7	June	23,017	21,715	20,753	30,189
8	July	17,166	23,632	22,777	32,502
9	August	16,410	22,509	21,919	32,055
10	September	18,003	24,437	24,021	34,600
11	October	19,989	18,958	26,124	37,144
12	November	21,353	20,824	25,665	27,422
13	December	23,199	22,895	22,496	24,256
14	Average Balance	<u>\$ 20,706</u>	<u>\$ 22,184</u>	<u>\$ 22,015</u>	<u>\$ 29,951</u>

Note:

(1) EPS **Subaccount** 236200 - Property Taxes Payable.

Commonwealth Edison Company
Summary of Miscellaneous Revenues
2012 Summary
(In Thousands)

Line No.	Description (A)	Distribution (B)	Transmission (C)	Other (D)	Total Company (E)
1	Account 450 - Forfeited Discounts (WPC-23, Page 2)	\$ (26,515)	\$ (2,526)	\$ (2,690)	\$ (31,729)
2	Account 451 - Miscellaneous Service Revenues (WPC-23, Page 3)	\$ (9,744)	(191)	(2)	(9,937)
3	Account 454 - Rent for Electric Property (WPC-23, Page 4)	\$ (61,822)	(9,862)	(93)	(71,778)
4	Account 456 - Other Electric Revenues (WPC-23, Page 5)	\$ (2,557)	(3,456)	1,800	(4,212)
5	Account 456.1 - Transmission of Electricity to Others (WPC-23, Page 6)	\$ (4,299)	(500,784)	-	(505,083)
6	Other Revenue Adjustments (WPC-23, Page 8)	\$ (21,645)	-	(28,395)	(50,040)
7	Total	<u>\$ (126,582)</u>	<u>\$ (516,819)</u>	<u>\$ (29,380)</u>	<u>\$ (672,779)</u>

Commonwealth Edison Company
Account 450 - Forfeited Discounts
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Distribution (C)	Transmission (1) (D)	Other (E)	Total (F)
1	410000	Late Payment Fees - Electric Service	\$ (22,157)	\$ (2,111)	\$ -	\$ (24,268)
2	410000	Lare Payment Fees - Electric Service - PORCB	-	-	(2,690)	(2,690)
3	410000	Late Payment Fees - Non Standard Service	131	12	-	143
4	410000	Real Estate Review Fee	(1)	(0)	-	(2)
5	410000	Earned Finance Charge on Deferred Payment Agreements	(4,483)	(427)	-	(4,910)
6	410000	Late Payment Fees - Past due amounts billed under the Rider Residential Rate Stablization plan	(3)	(0)	-	(4)
7			<u>\$ (26,515)</u>	<u>\$ (2,526)</u>	<u>\$ (2,690)</u>	<u>\$ (31,729)</u>

Notes:

(1) Total operating revenues - 2012 (Total Sales of Electricity Revenue)

Per 2012 FERC Form 1, page 300, line 27:

\$ 5,489,773

Amounts based on 2012 Transmission Filing

Transmission Revenue Requirement (2012 Forecast from 2012 Filing)

\$ 450,217 8.20%

Schedule 1A Revenue Credit (2012 Forecast from 2012 Filing)

24,141 0.44%

PJM start up cost - annual amortization

(i) 3,184 0.06%

\$ 477,542 8.70%

(i) Per settlement orders (Dockets ER03-1335; ER 04- 367; and EL 05-74).

Amortization will continue through March 31, 2015.

Commonwealth Edison Company
Account 451 - Miscellaneous Service Revenues
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Distribution (1) (C)	Transmission (D)	Other (E)	Total (F)
1	410050	Return Check Charges	(2) \$ (847)	\$ (81)	\$ -	\$ (927)
2	410090	Reconnection Fees	(1,284)	-	-	(1,284)
3	412000	Call Center Referral Revenue	(68)	-	-	(68)
4	412000	Fees from real estate lease applications	(3) (11)	(110)	(2)	(123)
5	412000	Temporary Services	(2,788)	-	-	(2,788)
6	412000	Electric Choice Fees (interval data request services - special meter readings)	(511)	-	-	(511)
7	412000	Meter Tampering	(4,200)	-	-	(4,200)
8	412000	Meter Services	(3)	-	-	(3)
9	412000	Interconnection Application Fee	(33)	-	-	(33)
10			<u>\$ (9,744)</u>	<u>\$ (191)</u>	<u>\$ (2)</u>	<u>\$ (9,937)</u>

Notes:

- (1) Except as noted below, all miscellaneous service revenues are assigned 100% to Distribution & Customer due to the nature of the product/service.
- (2) Represents the portion allocated to transmission revenues. See calculation used in ComEd's 2012 Transmission Formula Rate Filing as shown on Schedule WPC-23, Page 2.
- (3) Represents the income from 3rd party fees for lease applications. Allocated based on direct assignment ratio of rental income earned to plant account classification of leased parcels.

Commonwealth Edison Company
 Account 454 - Rent from Electric Property
2012 Actual
 (In Thousands)

Line No.	Subaccount (A)	Description (B)	Distribution (C)	Transmission (D)	Other (E)	Total (F)
1	411000	Rental of Distribution Equipment - Special Contract	\$ (226)	\$ -	\$ -	\$ (226)
2	411000	Rent from land	(1) (405)	(4,197)	(93)	(4,695)
3	411000	Distribution Equipment Rentals (Rider NS)	(2) (33,120)	-	-	(33,120)
4	411000	Meters (Rider ML)	(14,135)	-	-	(14,135)
5	411000	Tower Attachments	-	(2,234)	-	(2,234)
6	411000	One time easement sales	(3) (15)	(58)	-	(74)
7	411000	Rent from Annual Easements/Right of Ways	(3) (388)	(1,484)	-	(1,873)
8	411000	Real Estate Taxes included in rent from land easements	(3) (80)	(307)	-	(387)
9	412000	Sublease of Office Space	(4) (17)	(2)	-	(19)
10	412000	Pole Attachments	(7,498)	-	-	(7,498)
11	412000	3rd Party Use of Fiber Optic Cable	(5) (1,027)	(941)	-	(1,968)
12		Sub Total per general ledger	\$ (56,913)	\$ (9,223)	\$ (93)	\$ (66,229)
13		Adjustments for FERC Form 1				
14		Rent from affiliates	(6) (2,722)	(354)	\$ -	\$ (3,076)
15		Facility costs billed to affiliates from Account 421	(6) (2,188)	(285)	-	(2,473)
16		Total per FERC Form 1	\$ (61,822)	\$ (9,862)	\$ (93)	\$ (71,778)

Notes:

- (1) Allocated based on direct assignment ratio of rental income earned to plant account classification of leased properties.
- (2) Represents rentals under Rider NS (Optional or Non-Standard Facilities). Generally the property being rented is transformers and switch gear for a second or third point of service option.
- (3) This allocation is based on the total amount of easements at 12/31/12. See Schedule WPA-5, Page 6 for calculation of the Easement allocator.
- (4) Represents rent from subleasing of office space. The allocation is based on 2012 Wages and Salaries. See Schedule WPA-5, Page 1.
- (5) Represents the income from 3rd party use of fiber optic cable. Allocated using the Communications Equipment Study allocator.
- (6) In 2012, rent billings to associated companies and revenues associated with the leasing of electric plant to third parties were recorded as "Rent from Electric Properties". The Allocation based on 2012 Wages and Salaries - Note (4).

Commonwealth Edison Company
Account 456 Other Electric Revenues
2012
(In Thousands)

Subaccount (A)	Description (B)	Distribution (C)	Transmission (D)	Other (E)	Total (F)
412000	IPP Elec Gen Studies and Other IPP Services (1)	\$ (15)	\$ (3,456)	\$ -	\$ (3,470)
412000	Fees earned for phone/credit card payments	(1,106)	-	-	(1,106)
412000	Engineering studies	(973)	-	-	(973)
412000	Rate Relief payment to City of Chicago	-	-	2,000	2,000
416000	PORCB Implementation Revenue	-	-	(200)	(200)
416000	Revenue from Exelon Generation for use of distribution equipment/meters	(463)	-	-	(463)
		<u>\$ (2,557)</u>	<u>\$ (3,456)</u>	<u>\$ 1,800</u>	<u>\$ (4,212)</u>

Notes:

(1) Represents a reimbursement for IPP generation studies and other IPP services. The reimbursements are allocated between transmission and distribution in direct relation to the costs incurred in completing the work.

Commonwealth Edison Company
Account 456.1 Revenues from the Transmission of Electricity of Others
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Product Code (C)	Description (D)		Distribution (E)	Transmission (F)	Other (G)	Total (H)
1	412500	Transmission Revenues	115 / 210	Network Transmission (1)	\$	(4,299)	\$ -	\$ -	\$ (4,299)
2	412500	Transmission Revenues	210	Network Transmission (2)		-		-	-
3	412500	Transmission Revenues	210	Network Transmission (3)		-	(500,784)	-	(500,784)
4	412500	Transmission Revenues		Network Transmission (4)		-		-	-
5	412500	Transmission Revenues	210	Network Transmission (5)		-		-	-
6		Total			\$	<u>(4,299)</u>	\$ <u>(500,784)</u>	\$ -	\$ <u>(505,083)</u>

Notes:

- (1) Represents "Other Support Facilities Credit" on monthly billing received from PJM. This credit relates to wholesale use of distribution facilities. See WPC-23, Page 7.
- (2) Represents "Transmission Owner Scheduling System Control and Dispatch Service Credits" on monthly billing received from PJM.
- (3) Represents "Network Integration Transmission Service Credits" on monthly billing received from PJM.
- (4) Represents "PJM Start-Up Costs" and "Expansion Cost Recovery" credits on monthly billing received from PJM.
- (5) Estimated under recovery of transmission revenue related to transmission formula rate true ups.

Commonwealth Edison Company
 Account 456.1 Revenues from the Transmission of Electricity of Others
Determination of 2012 Credit for Wholesale Distribution Revenue
 (In Thousands)

Line No.	Municipality (A)	Charge (B)	2012 Annual Charge (C)	Adjustments (D)	2012 PJM Invoice (E)
1	City of Geneva	Service	\$ 1,075	\$ -	\$ 1,075
2	City of Naperville	Service	702	-	702
3	City of Rochelle	Meter	1	-	1
4	City of Rock Falls	Service	166	-	166
5		Meter	10	-	10
6	City of St. Charles	Service	2,178	-	2,178
7	Village of Winnetka	Service	164	-	164
8		Meter	3	-	3
9	Total		<u>\$ 4,299</u>	<u>\$ -</u>	<u>\$ 4,299</u>

Commonwealth Edison Company
Other Revenue Adjustments
2012
(In Thousands)

Line No.	Description (A)	Distribution (B)	Transmission (C)	Other (D)	Total (E)
1	Additional Lighting Facilities Charges	(1) \$ (7,507)	\$ -	\$ -	\$ (7,507)
2	Estimated Cost of Franchise Service	(2) (7,008)	-	(28,395)	(35,403)
3	Central Air Conditioning Cycling	(3) 624	-	-	624
4	Accounting fees collected under Rider TAX	(4) (7,558)	-	-	(7,558)
5	Single Bill Option Credit	(5) 230	-	-	230
6	Revenue collected under Rider AMP	(6) <u>(426)</u>	<u>-</u>	<u>-</u>	<u>(426)</u>
7	Total	<u>\$ (21,645)</u>	<u>\$ -</u>	<u>\$ (28,395)</u>	<u>\$ (50,040)</u>

Notes:

- (1) Charges billed for Additional Lighting Facilities are included in Sales to Ultimate Consumer.
- (2) See WPC 23, Page 9 for details on the Estimated Revenue Effect Related to Service Provided Under Franchise Agreements.
- (3) Under the Central Air Conditioning Cycling Program, \$1,426,797 in incentives (bill credits) were paid and \$2,401,650 in PJM capacity payments were received related to non-Rider EDA customers. The net revenue for 2011 was \$974,853. Rider EDA capacity payments and bill credits are not reflected in these amounts as they are included in Rider EDA.
- (4) Fee for reimbursement of administrative expenses (e.g. accounting, mailing, etc.) incurred in connection with the collection of municipal taxes. These fees are required to be reported on Schedule C-25, Page 4 for further details.
- (5) Credit paid to RES customers billed from their alternative retail electric supplier.
- (6) Revenue received related to recovery of plant in service costs from Jan through May 2011.

Commonwealth Edison Company
Estimated Revenue Effect Related to Service Provided Under Franchise Agreements
2012
(In Thousands)

Line No.	Description (A)	Amount (B)
1	2012 Actual FERC Account 927000 - Franchise Requirements - Electricity Supplied Without Charge	(1) \$ 35,403
2	2012 Actual FERC Account 929000 - Franchise Requirements - Electricity Supplied Without Charge	<u>(35,403)</u>
3	Net Free Service Expenses Included in A&G Accounts	<u>\$ -</u>
4	Estimated Revenue Effect Related To Service Provided Under Franchise Agreements	(2) <u>\$ 7,008</u> (3)

Notes:

- (1) Represents the value of electricity supplied to municipal and other governmental units without reimbursement in compliance with franchise ordinances. Such amounts are billed to the ComEd's customers in the respective municipality using a franchise cost addition percentage, as defined by municipality in Rider FCA. The amounts, by municipality are shown on pages 608a through 608h of Form 21 ILCC.
- (2) See WPC-23, Pages 10 and 11.
- (3) Used in Revenue Adjustment for Account 456, Other Electric Revenue (See WPC-23, Page 8).

Commonwealth Edison Company
Computation of Delivery Service Value for Franchise Service Accounts
Based on Charges in Rate RDS - Retail Delivery Service
2012

Line No.	Delivery Classes (A)	2012 Free Service Billing Units (B)	Current Rate RDS Charges filed 12/21/2012 (C)	Computed DS Value (B * C) (D)	2012 Franchise Service Billed kWh (E)	Computed DS Value in \$/kWh (D / E) (F)
1	Watt-Hour Delivery Class					
2	Customer Charge	9,899	\$7.50	\$74,243		
3	Standard Metering Service Charge	9,899	\$2.49	\$24,649		
4	DFC (kWh)	1,938,766	\$0.02309	\$44,766		
5	IEDT (kWh)	1,938,766	\$0.00120	\$2,327		
6	Total			\$145,985	1,938,766	\$0.0753
7	Small Load Delivery Class					
8	Customer Charge	21,144	\$10.77	\$227,721		
9	Standard Metering Service Charge	21,144	\$8.79	\$185,856		
10	Secondary Voltage DFC (kW)	371,830	\$4.85	\$1,803,376		
11	Primary Voltage DFC (kW)	300	\$2.15	\$645		
12	Primary Voltage Transformer Charge (kW)	0	\$0.90	\$0		
13	IEDT (kWh)	127,733,587	\$0.00120	\$153,280		
14	Total			\$2,370,878	127,733,587	\$0.0186
15	Medium Load Delivery Class					
16	Customer Charge	3,697	\$13.70	\$50,649		
17	Standard Metering Service Charge	3,697	\$19.03	\$70,354		
18	Secondary Voltage DFC (kW)	490,449	\$4.91	\$2,408,105		
19	Primary Voltage DFC (kW)	1,578	\$2.78	\$4,387		
20	Primary Voltage Transformer Charge (kW)	292	\$0.14	\$41		
21	IEDT (kWh)	215,172,229	\$0.00120	\$258,207		
22	Total			\$2,791,743	215,172,229	\$0.0130
23	Large Load Delivery Class					
24	Customer Charge	342	\$63.65	\$21,768		
25	Standard Metering Service Charge	342	\$20.26	\$6,929		
26	Secondary Voltage DFC (kW)	136,636	\$5.20	\$710,507		
27	Primary Voltage DFC (kW)	0	\$3.58	\$0		
28	Primary Voltage Transformer Charge (kW)	0	\$0.19	\$0		
29	IEDT (kWh)	60,724,833	\$0.00120	\$72,870		
30	Total			\$812,074	60,724,833	\$0.0134

Commonwealth Edison Company
Computation of Delivery Service Value for Franchise Service Accounts
Based on Charges in Rate RDS - Retail Delivery Service
2012

Line No.	Delivery Classes (A)	2012 Free Service Billing Units (B)	Current Rate RDS Charges filed 12/21/2012 (C)	Computed DS Value (B * C) (D)	2012 Franchise Service Billed kWh (E)	Computed DS Value in \$/kWh (D / E) (F)
31	Very Large Load Delivery Class					
32	Customer Charge	12	\$595.56	\$7,147		
33	Standard Metering Service Charge	12	\$20.33	\$244		
34	Secondary Voltage DFC (kW)	9,903	\$5.23	\$51,793		
35	Primary Voltage DFC (kW)	0	\$3.96	\$0		
36	Primary Voltage Transformer Charge (kW)	0	\$0.20	\$0		
37	IEDT (kWh)	4,094,569	\$0.00120	\$4,913		
38	Total			\$64,097	4,094,569	\$0.0157
39	Fixture-Included Lighting Delivery Class					
40	Fixture Equivalent (kWh)	11,174	\$0.0803 (1)	\$897		
41	IEDT (kWh)	11,174	\$0.00120	\$13		
42	Total			\$910	11,174	\$0.0814
43	General Lighting Delivery Class					
44	Standard Metering Service Charge (kWh)	68,400,281	\$0.00055	\$37,620		
45	DFC (kWh)	68,400,281	\$0.01027	\$702,471		
46	IEDT (kWh)	68,400,281	\$0.00120	\$82,080		
47	Total			\$822,171	68,400,281	\$0.0120
48	Total Free Service Value			\$7,007,858	478,075,439	\$0.0147

Note:

- (1) Average revenue per kWh based on charges in Rate RDS - Retail Delivery Service for the Fixture-Included Lighting Delivery Class filed December 21, 2012, in compliance with the ICC Order on dated December 19, 2012, in Docket No. 12-0321 and 2012 billing units.

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

Witness: Fruehe

Line No.	Description	2012 Projected	Unusual Operating	Pension	Remove Long	Incentive	ComEd	Amortization	Interest	Subtotal
		Depreciation Expense Schedule C-2.1 (B)	Expenses Greater than \$10 Million Schedule C-2.2 (C)	Funding Costs Schedule C-2.3 (D)	Remove Long Term Incentive Compensation Schedule C-2.4 (E)	Comp Related to Net Income Schedule C-2.5 (F)	Perqs and Awards Schedule C-2.6 (G)	AIP > 102.9% Schedule C-2.7 (H)	of Conversion Expenses Schedule C-2.8 (I)	Synchronization Effect of Rate Base Adjustments Schedule C-5.4 (J)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses									
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(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	\$ (8,835)
21	Federal Income Taxes	(7,636)	-	(18,709)	720	30	(50)	-	35	(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	\$ (20,778)
25	Net Utility Operating Income	\$ (14,182)	\$ 25,028	\$ (34,747)	\$ 1,338	\$ 57	\$ (93)	\$ -	\$ 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>
				50% Reduction	50% Reduction		
11	<u>50% Reduction to Performance Awards:</u>						
12	Plant	107/108	\$ 102		\$ (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><u>\$ (4,118)</u></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

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>(189,608)</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><u>\$ (4,118)</u></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 Company2012 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 Company2012 Deferred Income Tax Expense

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	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 Company2012 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 - 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
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
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.	<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	\$ 3,219,990	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.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (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) Charge per customer	37,555	41,225	-	-	(3,670)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,255	4,255	-	-	-
5	Illinois Electric Distribution Tax -2011	(6) Miscellaneous	106,200	106,200	-	-	-
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	1,177	1,177	-	-	-
7	Public Utility Fund	Miscellaneous	3,783	3,783	-	-	-
8	Property Taxes	Real Estate	22,016	21,749	-	-	267
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	358	196	-	162	-
10	Federal Insurance Contributions Tax (FICA)	Payroll	43,460	23,216	-	20,244	-
11	State Unemployment Insurance Tax (SUTA)	Payroll	1,208	662	-	546	-
12	Chicago Employers' Expense Tax	Payroll	62	62	-	-	-
13	Federal Heavy Vehicle Use Tax	Use Tax	17	17	-	-	-
14	State Use Tax on Purchases	Use Tax	5,578	821	-	-	4,757
15	Chicago Sales and Use Taxes	Use Tax	356	14	-	-	342
16	Chicago Transaction Tax	Use Tax	10	10	-	-	-
17	State Franchise Tax	Miscellaneous	2,008	2,008	-	-	-
18	Chicago Dark Fiber Revenue Tax	Miscellaneous	91	91	-	-	-
19	Vehicle Licenses	Miscellaneous	1,885	-	-	-	1,885
20	Municipal Taxes	Miscellaneous	-	2	-	-	-
21	Total - Account 236		<u>\$ 319,802</u>	<u>\$ 295,271</u>	<u>\$ -</u>	<u>\$ 20,952</u>	<u>\$ 3,581</u>
22	<u>Taxes Other Than Income Taxes - Account 241</u>						
23	Municipal Utility Tax	(8) kWh based	\$ 243,978				
24	Electricity Excise Tax	(9) kWh based	<u>258,592</u>				
25	Total - Account 241		<u>\$ 502,570</u>				

Notes:

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

Commonwealth Edison Company

Taxes Other Than Income Taxes

2010 Actual

(In Thousands)

Witness: 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	247,941				
23	Total - Account 241		<u>\$ 486,324</u>				

Notes:

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

Commonwealth Edison Company

Taxes Other Than Income Taxes

2009 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts (3)	Construction (3)	Other (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 87,698	\$ 87,698	\$ -	\$ -	\$ -
		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 No.</u>	<u>Description</u> (A)	<u>Actual 2011</u> (B)	<u>Actual 2010</u> (C)	<u>Actual 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

Line No.	Account Description (A)	ICC Account (B)	Adjusted Total Company (1) (C)	Jurisdictional (1) (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

Line No.	Account (A)	ICC Account (B)	2011 (C)	2010 (D)	2009 (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
Summary of Adjustments To FERC Operation and Maintenance Accounts
2012 Actual
(In Thousands)

Line No.	Description	Source	Total O&M (C)	Production (D)	Transmission (E)	Regional		Customer Accounts (H)	Customer Service & Information (I)	A&G (J)
						Transmission (F)	Distribution (G)			
	(A)	(B)								
1	Total Operation & Maintenance Expense	2011 FERC Form 1, Pages 320-323	\$ 3,757,751	\$ 2,119,047	\$ 319,531	\$ 5,262	\$ 409,805	\$ 229,435	\$ 164,751	\$ 509,920
2	Adjustments:									
3	Reclassification for ICC Form 21:									
4	Costs incurred in connection with a settlement									
5	agreement between ComEd, the City of									
6	Chicago and Midwest Generation	ICC Form 21, Page 13.1	(5,177)	-	-	-	-	-	-	(5,177)
7	Exclude Account 927 - Franchise Requirements	FERC Form 1, Page 323, Line 188	35,403	-	-	-	-	-	-	35,403
8	Exclude Account 929 Duplicate Charges (Credit)	FERC Form 1, Page 323, Line 190	(35,403)	-	-	-	-	-	-	(35,403)
9	Exclude certain Industry Memberships	Sch. C-6.1								(134)
10	Include Charitable Contributions	Sch. C-7	8,833	-	-	-	-	-	-	8,833
11	Exclude General Advertising expenses	Sch. C-8	(2,820)	-	-	-	-	-	-	(2,820)
12	Exclude certain Bank Fees	Sch. C-21	(174)	-	-	-	-	-	-	(174)
13	Exclude Supply Administration Costs recovered									-
14	through Rider PE	WPC-1b	(832)	-	-	-	-	-	-	(832)
15	Exclude certain Executive Compensation expenses	WPC-1c	(15,259)	-	-	-	-	-	-	(15,259)
16	Cust Assistance EIMA Costs	WPC-1d	(594)	-	-	-	-	-	(594)	-
17	Exclude Residential Real Time Pricing Expenses	WPC-1e	(1,427)	-	-	-	-	-	-	(1,427)
18	Exclude Energy Efficiency and Demand Response									
19	Programs expenses	WPC-1f	(142,457)	-	-	-	-	-	(142,457)	-
20	Other Customer Communications	WPC-1g	(134)	-	-	-	-	-	(134)	-
21	Remove Regulatory Commission expenses	WPC-1h	(8,401)	-	-	-	-	-	-	(8,401)
22	Exclude costs recoverable under PORCB	WPC-1i	(1,350)	-	-	-	-	-	(1,350)	-
23	Exclude 50% of Corporate Jet costs	WPC-1j	(415)	-	-	-	-	-	-	(415)
24	Exclude IRS dispute legal costs	WPC-1k	(872)	-	-	-	-	-	-	(872)
25	Incremental Photovoltaic Pilot Costs	WPC-1l	500	-	-	-	-	-	500	-
26	Include interest expense accrued on customer deposits	WPC-1m	77	-	-	-	-	77	-	-
27	Exclude general research expense	Sch. C-21	(215)	-	-	-	-	-	-	(215)
28	Adjusted Operation and Maintenance Expenses		<u>\$ 3,587,034</u>	<u>\$ 2,119,047</u>	<u>\$ 319,531</u>	<u>\$ 5,262</u>	<u>\$ 409,805</u>	<u>\$ 229,512</u>	<u>\$ 20,716</u>	<u>\$ 483,027</u>
29	2012 Wages and Salaries Allocator	WPA-5, Page 1								88,900
30	Jurisdictional 2012 A&G Expense Before Regulatory Commission Exp									\$ 429,410
31	Add: Regulatory Commission Expenses - Distribution	WPC-1h								<u>7,896</u>
32	Jurisdictional 2012 A&G Expense									<u>\$ 437,306</u>

Commonwealth Edison Company

Adjustments to 2012 Customer Accounts O&M

Expenses To Exclude Non-Jurisdictional Costs

(In Thousands)

Line No.	Description (A)	Amount (B)
1	Total Customer Accounts Expense	(1) \$ 229,512
2	Less: Non-Jurisdictional Portion of Uncollectible Accounts Expense	(2) (42,320)
3	Less: Non-Jurisdictional Portion of Outside Collection Agency Costs	(3) <u>(1,077)</u>
4	Net Delivery Services Customer Accounts Expense	(4) <u>\$ 186,115</u>

Notes:

(1) From WPC-1a, Page 1, Line 28.

(2) Account 904, Uncollectable accounts has been removed and are recovered through Rider UF.

(3) From Schedule C-16, Page 1, Line 2, Column (E).

(4) See Schedule C-1, Page 2, Line 9, Column (D).

Commonwealth Edison Company
Taxes Other Than Income Taxes Expense - Electric
2012 Actual
(In Thousands)

Line No.	Description (A)	Operating	Transmission (C)	Distribution (D)	Other (E)	Jurisdictional Portion		
		Expense (1) (B)				Amount (F)	Percent (G)	
1	Infrastructure Maintenance Fee	\$ 90,982	\$ -	\$ -	\$ 90,982	\$ -	0%	(2)
2	Rider RCA - Low Income Assistance	41,892	-	-	41,892	-	0%	(2)
3	Rider RCA - Renewable Energy	4,359	-	-	4,359	-	0%	(2)
4	Illinois Electricity Distribution Tax- 2010	911	-	-	911	-	0%	(3)
5	Illinois Electricity Distribution Tax- 2011	(3,525)	-	(3,525)	-	(3,525)	100%	(4)
6	Illinois Electricity Distribution Tax- 2012	104,700	-	104,700	-	104,700	100%	(4)
7	Public Utilities Fund - Base Maintenance Contribution	3,788	-	3,788	-	3,788	100%	(4)
8	Payroll Taxes	25,312	2,810	22,502	-	22,502	88.90%	(5)
9	Real Estate Taxes	21,840	4,748	17,092	-	17,092	78.26%	(6)
10	Vehicle Taxes	18	4	14	-	14	78.26%	(7)
11	Miscellaneous	15	3	12	-	12	78.26%	(7)
12	State Franchise Tax	2,019	439	1,580	-	1,580	78.26%	(7)
13	Chicago Dark Fiber Tax	-	-	-	-	-	78.26%	(7)
14	State Use Tax on Purchases	821	178	643	-	643	78.26%	(7)
15	Chicago Sales and Use Tax	19	4	15	-	15	78.26%	(7)
16	Subtotal FERC Account 408 - Taxes Except Income	<u>\$ 293,151</u>	<u>\$ 8,186</u>	<u>\$ 146,821</u>	<u>\$ 138,144</u>	<u>\$ 146,821</u>		
17	Adjustment for Payroll Taxes for Supply Administration					(97)		
18						<u>\$ 146,724</u>		

Notes:

- (1) Totals taken from 2012 FERC Form 1, Page 262, Column "i" (Electric) - Charged to account 408.1.
- (2) These taxes are collected under separate riders. These taxes are recorded as "pass through" balance sheet transactions. Therefore, none are Jurisdictional.
- (3) Adjustment for prior years' accrual of credits for IEDT cap.
- (4) Assigned 100% to jurisdictional.
- (5) Allocated based on 2012 Salaries and Wages Allocator.
- (6) Real estate taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (7) Allocated based on 2012 Net Plant Allocator.

Commonwealth Edison Company
Balance of Accrued Property Taxes (1)
2009-2012
(In Thousands)

Line No.	Balance Month Ended (A)	Actual 2012 (1) (B)	Actual 2011 (1) (C)	Actual 2010 (1) (D)	Actual 2009 (1) (E)
1	Previous December	\$ 22,895	\$ 22,496	\$ 24,256	\$ 31,567
2	January	24,888	24,067	25,969	34,269
3	February	18,188	26,022	15,633	23,234
4	March	20,181	19,118	17,735	25,778
5	April	22,175	21,046	19,838	28,322
6	May	21,717	20,676	19,003	28,023
7	June	23,017	21,715	20,753	30,189
8	July	17,166	23,632	22,777	32,502
9	August	16,410	22,509	21,919	32,055
10	September	18,003	24,437	24,021	34,600
11	October	19,989	18,958	26,124	37,144
12	November	21,353	20,824	25,665	27,422
13	December	23,199	22,895	22,496	24,256
14	Average Balance	<u>\$ 20,706</u>	<u>\$ 22,184</u>	<u>\$ 22,015</u>	<u>\$ 29,951</u>

Note:

(1) EPS **Subaccount** 236200 - Property Taxes Payable.

Commonwealth Edison Company
Summary of Miscellaneous Revenues
2012 Summary
(In Thousands)

Line No.	Description (A)	Distribution (B)	Transmission (C)	Other (D)	Total Company (E)
1	Account 450 - Forfeited Discounts (WPC-23, Page 2)	\$ (26,515)	\$ (2,526)	\$ (2,690)	\$ (31,729)
2	Account 451 - Miscellaneous Service Revenues (WPC-23, Page 3)	\$ (9,744)	(191)	(2)	(9,937)
3	Account 454 - Rent for Electric Property (WPC-23, Page 4)	\$ (61,845)	(9,839)	(93)	(71,778)
4	Account 456 - Other Electric Revenues (WPC-23, Page 5)	\$ (2,557)	(3,456)	1,800	(4,212)
5	Account 456.1 - Transmission of Electricity to Others (WPC-23, Page 6)	\$ (4,299)	(500,784)	-	(505,083)
6	Other Revenue Adjustments (WPC-23, Page 8)	\$ (21,645)	-	(28,395)	(50,040)
7	Total	<u>\$ (126,605)</u>	<u>\$ (516,795)</u>	<u>\$ (29,380)</u>	<u>\$ (672,779)</u>

Commonwealth Edison Company
Account 450 - Forfeited Discounts
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Distribution (C)	Transmission (1) (D)	Other (E)	Total (F)
1	410000	Late Payment Fees - Electric Service	\$ (22,157)	\$ (2,111)	\$ -	\$ (24,268)
2	410000	Lare Payment Fees - Electric Service - PORCB	-	-	(2,690)	(2,690)
3	410000	Late Payment Fees - Non Standard Service	131	12	-	143
4	410000	Real Estate Review Fee	(1)	(0)	-	(2)
5	410000	Earned Finance Charge on Deferred Payment Agreements	(4,483)	(427)	-	(4,910)
6	410000	Late Payment Fees - Past due amounts billed under the Rider Residential Rate Stablization plan	(3)	(0)	-	(4)
7			<u>\$ (26,515)</u>	<u>\$ (2,526)</u>	<u>\$ (2,690)</u>	<u>\$ (31,729)</u>

Notes:

(1) Total operating revenues - 2012 (Total Sales of Electricity Revenue)

Per 2012 FERC Form 1, page 300, line 27:

\$ 5,489,773

Amounts based on 2012 Transmission Filing

Transmission Revenue Requirement (2012 Forecast from 2012 Filing)

\$ 450,217 8.20%

Schedule 1A Revenue Credit (2012 Forecast from 2012 Filing)

24,141 0.44%

PJM start up cost - annual amortization

(i) 3,184 0.06%

\$ 477,542 8.70%

(i) Per settlement orders (Dockets ER03-1335; ER 04- 367; and EL 05-74).

Amortization will continue through March 31, 2015.

Commonwealth Edison Company
Account 451 - Miscellaneous Service Revenues
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Distribution (1) (C)	Transmission (D)	Other (E)	Total (F)
1	410050	Return Check Charges	(2) \$ (847)	\$ (81)	\$ -	\$ (927)
2	410090	Reconnection Fees	(1,284)	-	-	(1,284)
3	412000	Call Center Referral Revenue	(68)	-	-	(68)
4	412000	Fees from real estate lease applications	(3) (11)	(110)	(2)	(123)
5	412000	Temporary Services	(2,788)	-	-	(2,788)
6	412000	Electric Choice Fees (interval data request services - special meter readings)	(511)	-	-	(511)
7	412000	Meter Tampering	(4,200)	-	-	(4,200)
8	412000	Meter Services	(3)	-	-	(3)
9	412000	Interconnection Application Fee	(33)	-	-	(33)
10			<u>\$ (9,744)</u>	<u>\$ (191)</u>	<u>\$ (2)</u>	<u>\$ (9,937)</u>

Notes:

- (1) Except as noted below, all miscellaneous service revenues are assigned 100% to Distribution & Customer due to the nature of the product/service.
- (2) Represents the portion allocated to transmission revenues. See calculation used in ComEd's 2012 Transmission Formula Rate Filing as shown on Schedule WPC-23, Page 2.
- (3) Represents the income from 3rd party fees for lease applications. Allocated based on direct assignment ratio of rental income earned to plant account classification of leased parcels.

Commonwealth Edison Company
Account 454 - Rent from Electric Property
2012 Actual
(In Thousands)

Line No.	Subaccount	Description	Distribution	Transmission	Other	Total
	(A)	(B)	(C)	(D)	(E)	(F)
1	411000	Rental of Distribution Equipment - Special Contract	\$ (226)	\$ -	\$ -	\$ (226)
2	411000	Rent from land	(1) (405)	(4,197)	(93)	(4,695)
3	411000	Distribution Equipment Rentals (Rider NS)	(2) (33,120)	-	-	(33,120)
4	411000	Meters (Rider ML)	(14,135)	-	-	(14,135)
5	411000	Tower Attachments	-	(2,234)	-	(2,234)
6	411000	One time easement sales	(3) (15)	(58)	-	(74)
7	411000	Rent from Annual Easements/Right of Ways	(3) (388)	(1,484)	-	(1,873)
8	411000	Real Estate Taxes included in rent from land easements	(3) (80)	(307)	-	(387)
9	412000	Sublease of Office Space	(4) (17)	(2)	-	(19)
10	412000	Pole Attachments	(7,498)	-	-	(7,498)
11	412000	3rd Party Use of Fiber Optic Cable	(5) (1,027)	(941)	-	(1,968)
12		Sub Total per general ledger	\$ (56,913)	\$ (9,223)	\$ (93)	\$ (66,229)
13		Adjustments for FERC Form 1				
14		Rent from affiliates	(6) (2,735)	(341)	\$ -	\$ (3,076)
15		Facility costs billed to affiliates from Account 421	(6) (2,197)	(274)	-	(2,473)
16		Total per FERC Form 1	\$ (61,845)	\$ (9,839)	\$ (93)	\$ (71,778)

Notes:

- (1) Allocated based on direct assignment ratio of rental income earned to plant account classification of leased properties.
- (2) Represents rentals under Rider NS (Optional or Non-Standard Facilities). Generally the property being rented is transformers and switch gear for a second or third point of service option.
- (3) This allocation is based on the total amount of easements at 12/31/12. See Schedule WPA-5, Page 6 for calculation of the Easement allocator.
- (4) Represents rent from subleasing of office space. The allocation is based on 2012 Wages and Salaries. See Schedule WPA-5, Page 1.
- (5) Represents the income from 3rd party use of fiber optic cable. Allocated using the Communications Equipment Study allocator.
- (6) In 2012, rent billings to associated companies and revenues associated with the leasing of electric plant to third parties were recorded as "Rent from Electric Properties". The Allocation based on 2012 Wages and Salaries - Note (4).

Commonwealth Edison Company
Account 456 Other Electric Revenues
2012
(In Thousands)

Subaccount (A)	Description (B)	Distribution (C)	Transmission (D)	Other (E)	Total (F)
412000	IPP Elec Gen Studies and Other IPP Services (1)	\$ (15)	\$ (3,456)	\$ -	\$ (3,470)
412000	Fees earned for phone/credit card payments	(1,106)	-	-	(1,106)
412000	Engineering studies	(973)	-	-	(973)
412000	Rate Relief payment to City of Chicago	-	-	2,000	2,000
416000	PORCB Implementation Revenue	-	-	(200)	(200)
416000	Revenue from Exelon Generation for use of distribution equipment/meters	(463)	-	-	(463)
		<u>\$ (2,557)</u>	<u>\$ (3,456)</u>	<u>\$ 1,800</u>	<u>\$ (4,212)</u>

Notes:

(1) Represents a reimbursement for IPP generation studies and other IPP services. The reimbursements are allocated between transmission and distribution in direct relation to the costs incurred in completing the work.

Commonwealth Edison Company
Account 456.1 Revenues from the Transmission of Electricity of Others
2012
(In Thousands)

Line No.	Subaccount (A)	Description (B)	Product Code (C)	Description (D)		Distribution (E)	Transmission (F)	Other (G)	Total (H)
1	412500	Transmission Revenues	115 / 210	Network Transmission (1)	\$	(4,299)	\$ -	\$ -	\$ (4,299)
2	412500	Transmission Revenues	210	Network Transmission (2)		-		-	-
3	412500	Transmission Revenues	210	Network Transmission (3)		-	(500,784)	-	(500,784)
4	412500	Transmission Revenues		Network Transmission (4)		-		-	-
5	412500	Transmission Revenues	210	Network Transmission (5)		-		-	-
6		Total			\$	<u>(4,299)</u>	\$ <u>(500,784)</u>	\$ -	\$ <u>(505,083)</u>

Notes:

- (1) Represents "Other Support Facilities Credit" on monthly billing received from PJM. This credit relates to wholesale use of distribution facilities. See WPC-23, Page 7.
- (2) Represents "Transmission Owner Scheduling System Control and Dispatch Service Credits" on monthly billing received from PJM.
- (3) Represents "Network Integration Transmission Service Credits" on monthly billing received from PJM.
- (4) Represents "PJM Start-Up Costs" and "Expansion Cost Recovery" credits on monthly billing received from PJM.
- (5) Estimated under recovery of transmission revenue related to transmission formula rate true ups.

Commonwealth Edison Company
 Account 456.1 Revenues from the Transmission of Electricity of Others
Determination of 2012 Credit for Wholesale Distribution Revenue
 (In Thousands)

Line No.	Municipality (A)	Charge (B)	2012 Annual Charge (C)	Adjustments (D)	2012 PJM Invoice (E)
1	City of Geneva	Service	\$ 1,075	\$ -	\$ 1,075
2	City of Naperville	Service	702	-	702
3	City of Rochelle	Meter	1	-	1
4	City of Rock Falls	Service	166	-	166
5		Meter	10	-	10
6	City of St. Charles	Service	2,178	-	2,178
7	Village of Winnetka	Service	164	-	164
8		Meter	3	-	3
9	Total		<u>\$ 4,299</u>	<u>\$ -</u>	<u>\$ 4,299</u>

Commonwealth Edison Company
Other Revenue Adjustments
2012
(In Thousands)

Line No.	Description (A)	Distribution (B)	Transmission (C)	Other (D)	Total (E)
1	Additional Lighting Facilities Charges	(1) \$ (7,507)	\$ -	\$ -	\$ (7,507)
2	Estimated Cost of Franchise Service	(2) (7,008)	-	(28,395)	(35,403)
3	Central Air Conditioning Cycling	(3) 624	-	-	624
4	Accounting fees collected under Rider TAX	(4) (7,558)	-	-	(7,558)
5	Single Bill Option Credit	(5) 230	-	-	230
6	Revenue collected under Rider AMP	(6) (426)	-	-	(426)
7	Total	<u>\$ (21,645)</u>	<u>\$ -</u>	<u>\$ (28,395)</u>	<u>\$ (50,040)</u>

Notes:

- (1) Charges billed for Additional Lighting Facilities are included in Sales to Ultimate Consumer.
- (2) See WPC 23, Page 9 for details on the Estimated Revenue Effect Related to Service Provided Under Franchise Agreements.
- (3) Under the Central Air Conditioning Cycling Program, \$1,426,797 in incentives (bill credits) were paid and \$2,401,650 in PJM capacity payments were received related to non-Rider EDA customers. The net revenue for 2011 was \$974,853. Rider EDA capacity payments and bill credits are not reflected in these amounts as they are included in Rider EDA.
- (4) Fee for reimbursement of administrative expenses (e.g. accounting, mailing, etc.) incurred in connection with the collection of municipal taxes. These fees are required to be reported on Schedule C-25, Page 4 for further details.
- (5) Credit paid to RES customers billed from their alternative retail electric supplier.
- (6) Revenue received related to recovery of plant in service costs from Jan through May 2011.

Commonwealth Edison Company
Estimated Revenue Effect Related to Service Provided Under Franchise Agreements
2012
(In Thousands)

Line No.	Description (A)	Amount (B)
1	2012 Actual FERC Account 927000 - Franchise Requirements - Electricity Supplied Without Charge	(1) \$ 35,403
2	2012 Actual FERC Account 929000 - Franchise Requirements - Electricity Supplied Without Charge	<u>(35,403)</u>
3	Net Free Service Expenses Included in A&G Accounts	<u>\$ -</u>
4	Estimated Revenue Effect Related To Service Provided Under Franchise Agreements	(2) <u>\$ 7,008</u> (3)

Notes:

- (1) Represents the value of electricity supplied to municipal and other governmental units without reimbursement in compliance with franchise ordinances. Such amounts are billed to the ComEd's customers in the respective municipality using a franchise cost addition percentage, as defined by municipality in Rider FCA. The amounts, by municipality are shown on pages 608a through 608h of Form 21 ILCC.
- (2) See WPC-23, Pages 10 and 11.
- (3) Used in Revenue Adjustment for Account 456, Other Electric Revenue (See WPC-23, Page 8).

Commonwealth Edison Company
Computation of Delivery Service Value for Franchise Service Accounts
Based on Charges in Rate RDS - Retail Delivery Service
2012

Line No.	Delivery Classes	2012 Free Service Billing Units	Current Rate RDS Charges filed 12/21/2012	Computed DS Value (B * C)	2012 Franchise Service Billed kWh	Computed DS Value in \$/kWh (D / E)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Watt-Hour Delivery Class					
2	Customer Charge	9,899	\$7.50	\$74,243		
3	Standard Metering Service Charge	9,899	\$2.49	\$24,649		
4	DFC (kWh)	1,938,766	\$0.02309	\$44,766		
5	IEDT (kWh)	1,938,766	\$0.00120	\$2,327		
6	Total			\$145,985	1,938,766	\$0.0753
7	Small Load Delivery Class					
8	Customer Charge	21,144	\$10.77	\$227,721		
9	Standard Metering Service Charge	21,144	\$8.79	\$185,856		
10	Secondary Voltage DFC (kW)	371,830	\$4.85	\$1,803,376		
11	Primary Voltage DFC (kW)	300	\$2.15	\$645		
12	Primary Voltage Transformer Charge (kW)	0	\$0.90	\$0		
13	IEDT (kWh)	127,733,587	\$0.00120	\$153,280		
14	Total			\$2,370,878	127,733,587	\$0.0186
15	Medium Load Delivery Class					
16	Customer Charge	3,697	\$13.70	\$50,649		
17	Standard Metering Service Charge	3,697	\$19.03	\$70,354		
18	Secondary Voltage DFC (kW)	490,449	\$4.91	\$2,408,105		
19	Primary Voltage DFC (kW)	1,578	\$2.78	\$4,387		
20	Primary Voltage Transformer Charge (kW)	292	\$0.14	\$41		
21	IEDT (kWh)	215,172,229	\$0.00120	\$258,207		
22	Total			\$2,791,743	215,172,229	\$0.0130
23	Large Load Delivery Class					
24	Customer Charge	342	\$63.65	\$21,768		
25	Standard Metering Service Charge	342	\$20.26	\$6,929		
26	Secondary Voltage DFC (kW)	136,636	\$5.20	\$710,507		
27	Primary Voltage DFC (kW)	0	\$3.58	\$0		
28	Primary Voltage Transformer Charge (kW)	0	\$0.19	\$0		
29	IEDT (kWh)	60,724,833	\$0.00120	\$72,870		
30	Total			\$812,074	60,724,833	\$0.0134

Commonwealth Edison Company
Computation of Delivery Service Value for Franchise Service Accounts
Based on Charges in Rate RDS - Retail Delivery Service
2012

Line No.	Delivery Classes (A)	2012 Free Service Billing Units (B)	Current Rate RDS Charges filed 12/21/2012 (C)	Computed DS Value (B * C) (D)	2012 Franchise Service Billed kWh (E)	Computed DS Value in \$/kWh (D / E) (F)
31	Very Large Load Delivery Class					
32	Customer Charge	12	\$595.56	\$7,147		
33	Standard Metering Service Charge	12	\$20.33	\$244		
34	Secondary Voltage DFC (kW)	9,903	\$5.23	\$51,793		
35	Primary Voltage DFC (kW)	0	\$3.96	\$0		
36	Primary Voltage Transformer Charge (kW)	0	\$0.20	\$0		
37	IEDT (kWh)	4,094,569	\$0.00120	\$4,913		
38	Total			\$64,097	4,094,569	\$0.0157
39	Fixture-Included Lighting Delivery Class					
40	Fixture Equivalent (kWh)	11,174	\$0.0803 (1)	\$897		
41	IEDT (kWh)	11,174	\$0.00120	\$13		
42	Total			\$910	11,174	\$0.0814
43	General Lighting Delivery Class					
44	Standard Metering Service Charge (kWh)	68,400,281	\$0.00055	\$37,620		
45	DFC (kWh)	68,400,281	\$0.01027	\$702,471		
46	IEDT (kWh)	68,400,281	\$0.00120	\$82,080		
47	Total			\$822,171	68,400,281	\$0.0120
48	Total Free Service Value			\$7,007,858	478,075,439	\$0.0147

Note:

- (1) Average revenue per kWh based on charges in Rate RDS - Retail Delivery Service for the Fixture-Included Lighting Delivery Class filed December 21, 2012, in compliance with the ICC Order on dated December 19, 2012, in Docket No. 12-0321 and 2012 billing units.