

DIRECT TESTIMONY

OF

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Financial Analysis Division
Illinois Commerce Commission

Commonwealth Edison Company

Annual Formula Rate Update and Revenue Requirement Reconciliation
Under Section 16-108.5 of the Public Utilities Act

Docket No. 13-0318

July 19, 2013

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ATTACHMENTS

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Attachment I – ComEd response to Staff Data Request RWB 15.05

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Richard W. Bridal II. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am currently employed as an Accountant in the Accounting Department of the
7 Financial Analysis Division of the Illinois Commerce Commission (“Commission”
8 or “ICC”).

9 **Q. Please describe your professional background and affiliations.**

10 A. I am a Certified Public Accountant with a Bachelor of Business in Accountancy
11 from Western Illinois University. Prior to joining the Commission Staff (“Staff”) in
12 October 2008 as an Accountant, I was employed for 8 years as an auditor by the
13 Medicare Part A Fiscal Intermediary for Illinois.

14 **Q. Have you previously testified before any regulatory bodies?**

15 A. Yes. I have testified on several occasions before the Commission.

16 **Q. What is the purpose of your testimony in this proceeding?**

17 A. I have reviewed and analyzed Commonwealth Edison Company’s (“ComEd” or
18 the “Company”) filing, and the underlying data.

19 The purpose of my testimony is to:

20 1. Present Staff’s adjusted Statements of Operating Income and Rate Base for
21 the Company’s electric utility delivery service operations for the reconciliation
22 year (“RY”) and the filing year (“FY”);

- 23 2. Present Staff's determination of the Reconciliation Adjustment and the Return
24 on Equity (ROE) Collar Computation;
- 25 3. Propose adjustments to the Statement of Operating Income and Rate Base
26 concerning Operating Reserve for Accrued Incentive Pay, AMI Pilot – Retired
27 Meters Amortization, AMI Pilot – Pre-2010 Costs Amortization, Rate Case
28 Expense and resulting recommendation for the Commission regarding
29 Section 9-229, Long-Term Performance Share Award Program, Informational
30 & Instructional Advertising, Payroll Taxes Associated with Disallowed
31 Incentive Compensation, and Depreciation and Accumulated Deferred
32 Income Taxes (“ADIT”) Associated with Disallowed Incentive Compensation;
- 33 4. Discuss an adjustment for Pension Expense related to disallowed incentive
34 compensation that cannot yet be quantified; and
- 35 5. Discuss Other Outstanding Issues which may need to be addressed in
36 supplemental direct testimony or rebuttal testimony.

37 **Schedule Identification**

38 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 1.0?**

39 A. Yes. I prepared (or supervised the preparation of) the schedules listed below for
40 the Company for the 2012 filing year and reconciliation year. The letters that
41 follow the schedule numbers indicate to which revenue requirement the
42 respective schedule pertains. The letters “FY” indicate the filing year revenue
43 requirement on which delivery service rates effective January 2014 will be based.
44 The letters “RY” indicate the reconciliation year revenue requirement, which is
45 the *actual* revenue requirement for 2012, as adjusted by Staff. If letters do not
46 follow the schedule number, the schedule pertains to both the filing year and
47 reconciliation year revenue requirement.

48 **Revenue Requirement Schedules**

49 Schedule 1.01 Statement of Operating Income with Adjustments

50	Schedule 1.02	Adjustments to Operating Income
51	Schedule 1.03	Rate Base
52	Schedule 1.04	Adjustments to Rate Base
53	Schedule 1.05	Revenue Effect of Adjustments
54	Schedule 1.06	Interest Synchronization Adjustment
55	Schedule 1.07	Gross Revenue Conversion Factor
56	<u>Adjustment Schedules</u>	
57	Schedule 1.08 FY	Reconciliation Computation (Filing Year Only)
58	Schedule 1.09 FY	Return on Equity Collar Computation (Filing Year Only)
59	Schedule 1.10	Adjustment to Operating Reserve for Accrued Incentive Pay
60	Schedule 1.11	Adjustment to AMI Pilot – Retired Meters Amortization
61	Schedule 1.12	Adjustment to AMI Pilot – Pre-2010 Costs Amortization
62	Schedule 1.13	Adjustment to Rate Case Expense
63	Schedule 1.14	Adjustment to Long-Term Performance Share Award
64		Program
65	Schedule 1.15	Adjustment to Informational and Instructional Advertising
66	Schedule 1.16	Adjustment for Payroll Taxes Associated with Disallowed
67		Incentive Compensation
68	Schedule 1.17	Adjustment for Depreciation and ADIT Associated with
69		Disallowed Incentive Compensation

70 Attachments

71 **Q. Have you included any attachments as part of your direct testimony?**

72 A. Yes. I have included the following attachments:

73 Attachment A – ComEd response to Staff Data Request (“DR”) RWB 2.03

74 Attachment B – ComEd response to Staff DR RWB 7.02

- 75 Attachment C – ComEd response to Staff DR RWB 10.04 with RWB
76 10.04_Attach 1 (CONFIDENTIAL AND PROPRIETARY)
- 77 Attachment D – ComEd response to Staff DR RWB 11.03 with Attachments
- 78 Attachment E – ComEd response to Staff DR RWB 11.05 with Attachment
- 79 Attachment F – ComEd response to Staff DR RWB 9.02 with RWB 9.02_Attach 1
- 80 Attachment G – ComEd supplemental response to Staff Data Request RWB 5.03
81 with RWB 5.03_Attach 1 and RWB 5.03 SUPP_Attach 1
82 (PUBLIC)
- 83 Attachment H – ComEd responses to Staff Data Requests RWB 15.01 and RWB
84 15.02 with Attachments
- 85
- 86 Attachment I – ComEd response to Staff Data Request RWB 15.05

87 **Q. Please explain how Staff’s two proposed revenue requirements differ.**

- 88 A. The Statement of Operating Income with Adjustments for the filing year ending
89 December 31, 2013, Schedule 1.01 FY, presents the revenue requirement that is
90 the basis for delivery service charges beginning in January 2014. The schedule
91 has an additional column (i) entitled “Staff Proposed Net Revenue Requirement.”
92 The column shows the inputs representing the:
- 93 1) Reconciliation Adjustment from Schedule 1.08 FY that is the reconciliation for
94 the 2012 actual revenue requirement compared to the revenue requirement
95 that was reflected in delivery service charges applied during 2012; and
 - 96 2) Return on Equity Collar Adjustment from Schedule 1.09 FY.

97 Further, the FY revenue requirement includes the impact of 2013 projected plant
98 additions and correspondingly updated depreciation reserve and expense.

99 Schedule 1.01 RY presents the *actual* revenue requirement that is the basis for
100 determining the Reconciliation Adjustment set forth in Schedule 1.08 FY. The
101 RY revenue requirement differs from the FY revenue requirement in that it
102 utilizes only *actual* amounts, and that it excludes the Reconciliation Adjustment
103 and the Return on Equity Collar Adjustment.

104 **Q. Please explain why the Staff proposed revenue requirements are based on**
105 **the traditional Commission revenue requirement schedules, rather than the**
106 **formula template approved in the Company's tariffs.**

107 A. The formula rate schedules approved by the Commission in Docket No.
108 11-0721 do not include any provision for adjustments to the inputs by
109 Staff, Intervenors, or the Commission's Final Order approving the revenue
110 requirement on which rates will be set. While the Company has employed
111 the formula rate to develop its proposed revenue requirement, the
112 Company also generated its proposed revenue requirement using revenue
113 requirement schedules that are typical of schedules utilized by the
114 Commission in determining the revenue requirement in prior ComEd
115 cases. The same revenue requirement was generated using the
116 schedules under the formula rate method as the traditional schedules.
117 Therefore, Staff is basing its recommended revenue requirement for the
118 formula rates on the traditional revenue requirement schedules, which do
119 provide for adjustments to the inputs.

120 **Q. Do you have any general comments regarding your presentation of the**
121 **Staff proposed revenue requirement?**

122 A. Yes. Staff's revenue requirement schedules start with the updated information
123 ComEd provided in its filing on May 31, 2013 that reflect the terms of Public Act
124 ("PA") 98-0015 that became effective May 22, 2013 to clarify certain provisions
125 of the Energy Infrastructure Modernization Act ("EIMA").¹

126 **Revenue Requirement Schedules**

127 **Q. Please describe Schedule 1.01, Statement of Operating Income with**
128 **Adjustments.**

129 A. Schedule 1.01 for each revenue requirement (FY and RY) derives the required
130 revenue at the Staff proposed Rate of Return with Staff's proposed adjustments.
131 Column (b) of Schedule 1.01 RY presents the Company's jurisdictional operating
132 statement for 2012 as reflected on its Schedule C-1 RY REV.² Column (b) of
133 Schedule 1.01 FY presents the Company's jurisdictional operating statement for
134 2013 as reflected on its Schedule C-1 FY REV.³ Column (c) of each Schedule
135 1.01 reflects the total of all Staff Adjustments shown on my Schedule 1.02 for
136 each respective revenue requirement. Column (d) of each Schedule 1.01
137 reflects the pro forma operating statement at present rates per Staff. Column (e)
138 of both Schedule 1.01 RY and FY presents the Company's Effect of Proposed
139 Rates as reflected on its Schedule C-1 RY REV and Schedule C-1 FY REV,
140 respectively.⁴ Column (f) of each Schedule 1.01 adjusts revenue to reflect Staff's
141 Gross Revenue Conversion Factor. Column (g) of each Schedule 1.01 is Staff's

¹ "EIMA" refers to the changes made to the Public Utilities Act ("Act") by PA 97-0616, as amended by PA 97-0646 and PA 98-0015.

² ComEd Ex. 3.19, pp. 39-40 of 66.

³ *Id.*, pp. 37-38 of 66.

⁴ *Id.*, pp. 39-40 and 40-41 of 66.

142 jurisdictional operating statement inclusive of the Company's proposed rates for
143 that respective revenue requirement. Column (h) of each Schedule 1.01 is the
144 necessary change to the Company's proposed revenues, adjusted for Staff's
145 Gross Revenue Conversion Factor, to arrive at Staff's computed Revenue
146 Requirement reflected in column (i) of each respective schedule. Line 26 of each
147 Schedule 1.01 is the difference between Company revenues and revenues as
148 determined by Staff. Line 27 of each Schedule 1.01 is Staff's calculated
149 percentage change in revenues. Net Operating Income in column (i), line 23 of
150 each Schedule 1.01 is the product of Rate Base, line 24, and Rate of Return, line
151 25 on the respective schedules.

152 Column (j), which is applicable only to the revenue requirement for the filing year
153 ending December 31, 2013 (Schedule 1.01 FY), reflects the addition of the
154 Reconciliation Adjustment and the Return on Equity Collar Adjustment to Staff's
155 proposed pro forma Revenue Requirement reflected in column (i) to produce
156 Staff's proposed Net Revenue Requirement on which the delivery service
157 charges for 2014 are based.

158 **Q. Please describe Schedule 1.02, Adjustments to Operating Income.**

159 A. Schedule 1.02 for each revenue requirement identifies Staff's adjustments to
160 Operating Income. The source of each adjustment is shown in the heading of
161 each column. Column (i) is carried forward to Schedule 1.01, column (c).

162 **Q. Please describe Schedule 1.03, Rate Base.**

163 A. Schedule 1.03 for each revenue requirement compiles Staff's Rate Base.

164 Column (b) reflects the Company's proposed Rate Base. Column (c)
165 summarizes Staff's adjustments to Rate Base. Column (d) is the net of Columns
166 (b) and (c), and reflects Staff's proposed Rate Base.

167 **Q. Please describe Schedule 1.04, Adjustments to Rate Base.**

168 A. Schedule 1.04 for each revenue requirement identifies Staff's adjustments to
169 Rate Base. The source of each adjustment is shown in the heading of each
170 column. Column (i) is carried forward to Schedule 1.03, Column (c).

171 **Revenue Effect of Adjustments**

172 **Q. Please describe Schedule 1.05, Revenue Effect of Adjustments.**

173 A. Schedule 1.05 for each revenue requirement identifies the approximate effect of
174 each Staff adjustment on the Company's revenue requirement. Schedule 1.05 is
175 not the development of Staff's revenue requirement. Rather, it is an analysis that
176 is intended to assist the Commission in identifying the relative monetary
177 significance of each Staff adjustment.

178 **Interest Synchronization**

179 **Q. Please describe Schedule 1.06, Interest Synchronization Adjustment.**

180 A. Schedule 1.06 for each revenue requirement computes the interest component of
181 the Revenue Requirement. The interest expense (component) is computed by
182 multiplying Staff's proposed Rate Base by Staff's proposed Weighted Cost of
183 Debt. The calculated Interest Expense is then compared against the Interest
184 Expense used by the Company in its computation of Income Tax Expense. The
185 tax effect of the difference in Interest Expense is the adjustment for Interest

186 Synchronization. The effect of this adjustment is to ensure that the Revenue
187 Requirement reflects the tax savings generated by the interest component of the
188 revenue requirement.

189 **Gross Revenue Conversion Factor**

190 **Q. Please describe Schedule 1.07, Gross Revenue Conversion Factor.**

191 A. Schedule 1.07 for each revenue requirement presents Staff's proposed Gross
192 Revenue Conversion Factor ("GRCF"). It is based upon the applicable federal
193 tax rate and state income tax rate.⁵ The GRCF is multiplied by the operating
194 income deficiency to determine the total amount of revenue required for the
195 income deficiency and the associated increase in income tax expense and
196 uncollectible expense. The GRCF is used in the calculation of the Revenue
197 Requirement in Columns (f) through (h) of each Schedule 1.01.

198 **Reconciliation Computation (Filing Year Only)**

199 **Q. Please describe Schedule 1.08 FY, Reconciliation Computation.**

200 A. Schedule 1.08 FY computes the variance between the actual revenue
201 requirement for 2012 and the revenue requirement that was reflected in delivery
202 service charges applied during 2012.⁶ Interest for the period January 2012
203 through December 2014 is added to the variance, and the total amount is
204 incorporated into the revenue requirement which provides the basis for the 2014
205 delivery service rates. Schedule 1.08 FY reflects all of Staff's adjustments to the

⁵ The uncollectible rate is not applicable in determining the ComEd GRCF on Schedule 1.07 because ComEd recovers all uncollectibles through its Rider UF.

⁶ For reconciliation purposes, the Company calculated a weighted average of the three revenue requirements on which rates were based in 2012.

206 2012 actual operating statement and rate base presented by the Company.
207 These various adjustments are addressed in the testimony of Staff proposing the
208 adjustments.
209 Schedule 1.08 FY demonstrates that ComEd's revenue requirement in effect
210 during 2012 was less than the Company's 2012 actual Delivery Service ("DS")
211 revenue requirement, and therefore a reconciliation adjustment to increase
212 revenues is necessary.

213 **Return on Equity (ROE) Collar Computation (Filing Year Only)**

214 **Q. Please describe Schedule 1.09 FY, Return on Equity Collar Computation.**

215 A. Schedule 1.09 FY computes the adjustment when the Company's earned return
216 on common equity falls outside of the parameters of the earnings collar
217 established by EIMA. The calculation utilizes the actual DS revenues, operating
218 expenses, rate base, and capital structure for 2012, inclusive of ratemaking
219 adjustments, Commission disallowances, and other adjustments proposed by
220 Staff. The DS revenues reflect actual revenues reported by the Company on
221 FERC Form 1. The resulting adjustment is incorporated into the revenue
222 requirement on which delivery service charges in effect in 2014 are based.
223 Schedule 1.09 FY utilizes the Staff-recommended rate base, operating
224 expenses, and capital structure for the reconciliation year as presented on the
225 reconciliation year schedules – Schedules 1.01 RY through 1.07 RY. Any Staff
226 adjustments to the Company's position proposed in its filing are addressed
227 individually in the testimony of Staff sponsoring those adjustments.

228 **Q. What is the result of ROE Collar Computation for 2012?**

229 A. Schedule 1.09 FY demonstrates that ComEd's DS return on equity during 2012
230 was greater than the ROE collar, and therefore an adjustment to reduce DS
231 revenues is necessary.

232 **Adjustment to Operating Reserve for Accrued Incentive Pay**

233 **Q. Please describe your Schedule 1.10 Adjustment to Operating Reserve for**
234 **Accrued Incentive Pay.**

235 A. Schedule 1.10 presents my adjustment to rate base to correct the Adjustment to
236 Operating Reserve for Accrued Incentive Pay made by the Company⁷ in its
237 updated filing. The Company has agreed to this correction.⁸

238 **Adjustment to AMI Pilot – Retired Meters Amortization**

239 **Q. Please describe your Schedule 1.11 Adjustment to AMI Pilot – Retired**
240 **Meters Amortization.**

241 A. Schedule 1.11 presents my adjustment to the operating statement to correct the
242 2012 amortization of the regulatory asset for AMI Pilot – Retired Meters recorded
243 by the Company and the December 31, 2012 balance of the AMI Pilot – Retired
244 Meters regulatory asset recorded by the Company.⁹ The Company has agreed
245 to this correction.¹⁰

246 **Adjustment to AMI Pilot – Pre-2010 Costs Amortization**

⁷ ComEd Ex. 3.19, Schedule B-2.9 REV.

⁸ Attachment A – ComEd Response to Staff DR RWB 2.03.

⁹ ComEd Ex. 3.19, Schedule B-10 REV, In. 3.

¹⁰ Attachment D – ComEd Response to Staff DR RWB 11.03 with Attachments.

247 **Q. Please describe your Schedule 1.12 Adjustment to AMI Pilot – Pre-2010**
248 **Costs Amortization.**

249 A. Schedule 1.12 presents my adjustment to the operating statement to correct the
250 2012 amortization of the regulatory asset for AMI Pilot – Pre-2010 Costs
251 recorded by the Company and the December 31, 2012 balance of the AMI Pilot –
252 Pre-2010 Costs regulatory asset recorded by the Company.¹¹ The Company has
253 agreed to this correction.¹²

254 **Adjustment to Rate Case Expense**

255 **Q. Please describe your Schedule 1.13 Adjustment to Rate Case Expense.**

256 A. Schedule 1.13 sets forth Staff's adjustment to Rate Case expense to remove
257 certain expenses that are not reasonable to prepare and litigate a rate case filing.
258 The adjustment in Schedule 1.13 disallows the following costs from rate case
259 expense:

- 260 1) SFIO Consulting, Inc. ("SFIO") charges related to Docket Nos. 11-0721
261 and 12-0321 for:
- 262 i. Surrebuttal testimony of Mr. Charles E. Box that was stricken in
263 Docket No. 11-0721; and
 - 264 ii. Services provided by Mr. Box and Mr. Salvatore Fiorella;
- 265 2) Attorney billing over ten hours per day;
- 266 3) Miscellaneous charges for:
- 267 i. Attorney car rental and attorney travel;
 - 268 ii. Attorney meals and attorney research;
 - 269 iii. Specific FedEx shipments;

¹¹ ComEd Ex. 3.19, Schedule B-10 REV, In. 4.

¹² Attachment E – ComEd Response to Staff DR RWB 11.05 with Attachment.

- 270 4) Legal fees associated with the appeal in Docket No. 10-0467 and the
271 remand of Docket No. 07-0566; and
- 272 5) Analysis Group charges.

273 I sponsor the disallowance of all of the costs listed above except those from
274 Analysis Group which is sponsored by Staff witness McNally.¹³

275 SFIO Consulting Inc. Costs

276 **Q. Please explain the rationale for your disallowance of costs associated with**
277 **SFIO, set forth on Schedule 1.13, p. 2-3, ln. 3.**

278 A. I am disallowing SFIO costs for the provision of services that are not related to
279 any admissible rate case exhibit, or any tangible work product shown to benefit
280 the Company or its ratepayers. These SFIO services are duplicative of services
281 that are reasonably expected to be performed by attorneys or ComEd personnel.
282 I have also disallowed costs related to ComEd Ex. 24.0 in Docket No. 11-0721,
283 the surrebuttal testimony of Mr. Box, which was struck from the record, and costs
284 not shown to have resulted in any tangible research, reports, or exhibits that
285 were utilized in the preparation and litigation of the rate case.

286 **Q. Please provide the rationale for the disallowance of SFIO costs related the**
287 **surrebuttal testimony of Mr. Box that was struck from the record in Docket**
288 **No. 11-0721.**

289 A. SFIO costs associated with the surrebuttal of Mr. Box are not reasonable rate
290 case expenses. In a March 8, 2012 ruling, the Administrative Law Judges

¹³ Staff Ex. 6.0.

291 (“ALJs”) granted a Motion to Strike the surrebuttal testimony of Mr. Box stating
292 that his testimony was pure legal argument.^{14,15} Costs associated with testimony
293 that was stricken are not just and reasonable costs to be recovered from
294 ratepayers.

295 **Q. Please provide the rationale for the disallowance of SFIO costs that are not**
296 **related to any admissible rate case exhibit, or any tangible work product**
297 **shown to benefit the Company or its ratepayers and is duplicative of**
298 **services reasonably expected to be performed by attorneys or ComEd**
299 **personnel.**

300 A. I am disallowing SFIO costs related to services provided by SFIO consultants Mr.
301 Salvatore Fiorella and Mr. Charles E. Box. Many of the SFIO invoices use the
302 following descriptions to explain services provided by Mr. Fiorella:

- 303 • Cover ICC Meetings;
- 304 • Review Briefs & Reply Briefs of all Parties;
- 305 • Strategic regulatory analysis – Numerous meetings and phone
306 conferences; strategic planning and networking; Updates/Analyses of
307 other cases, primarily in IL.; reports on various ICC matters;
- 308 • Various calls/discussions with Client and outside Counsel re: schedule
309 and strategic considerations;
- 310 • Review/comment on initial drafts of Performance Rate Reconciliation
311 testimony;

¹⁴ *Tr.*, Docket No. 11-0721, March 8, 2012, p. 319.

¹⁵ The Commission denied ComEd’s Petition for Interlocutory Review on this matter. See Docket No. 11-0721, Notice of Commission Action, April 5, 2012.

- 312 • Review Initiating Order; Various Correspondence; Appearances etc.
313 re: Performance Rate Reconciliation filing; Various calls/discussions
314 with Client and outside Counsel;
- 315 • Review of direct Testimony of Parties;
- 316 • Review and Comment on Rebuttal Testimony of all Parties; and
- 317 • Review Initial Briefs and Replies thereto as well as draft Orders of all
318 Parties.

319 Again, many of the SFIO invoices use the following descriptions to explain
320 services provided by Mr. Box:

- 321 • Strategic regulatory analysis; and
- 322 • Review/comment on initial drafts of Performance Rate Reconciliation
323 Testimony.

324 **Q. Why are costs of services described above not reasonable expenses to**
325 **prepare and litigate a rate case filing?**

326 A. The services described on the invoices are duplicative of services that should
327 have been performed by ComEd employees and/or attorneys or do not
328 sufficiently explain the nature of the work (i.e., “strategic regulatory analysis”).
329 The backgrounds of the ComEd witnesses¹⁶ and the backgrounds of ComEd’s
330 in-house counsel and outside attorneys¹⁷ working on Docket Nos. 11-0721 and
331 12-0321 make it apparent that ComEd and its attorneys have vast experience
332 with preparing and litigating rate cases before the Commission.

¹⁶ Please see the introductory paragraphs of each ComEd witness’ respective testimony, which sets forth the witness’ background and qualifications.

¹⁷ Please see ComEd Ex. 8.01 which provides biographies of contributing attorneys and paralegals.

333 For example, ComEd had four large law firms working on these matters including
334 25 attorneys and paralegals, and employed the consulting services of 16 outside
335 companies to assist with the preparation and litigation of Docket Nos. 11-0721
336 and 12-0321.¹⁸ This excludes the in-house counsel and other non-attorney
337 employees and technical experts of ComEd who prepared and litigated the
338 previous two formula rate dockets. Having such a large number of individuals
339 working on discrete matters increases the probability that any work that was
340 done by Mr. Fiorella and Mr. Box of SFIO was duplicative of work that was
341 already performed by external attorneys, outside consultants, in-house counsel
342 and other employees of ComEd.

343 Further, the expenses are not allowable under the Company's own guidelines for
344 costs of outside counsel ("Guidelines").¹⁹ The Guidelines state that the Company
345 will accept expenses incurred on its behalf, such as expert fees, but also
346 specifically state, in part:

347 The Company will not pay for:

- 348 ...
- 349 • Matter evaluations;^{20,21}

350 However, ComEd described the services provided by Mr. Fiorella, in part, as
351 follows:

352 Mr. Fiorella further conducts regulatory research as to the
353 status and issues pending in other Illinois utilities'
354 proceedings that are or recently have been pending before

¹⁸ ComEd Ex. 8.0, 8.1.

¹⁹ ComEd Ex. 8.03, "Exelon Corporation Billing and Procedural Guidelines For Preferred Providers of Outside Legal Services."

²⁰ *Id.*, Section VI, Subsections A and B.

²¹ *Id.*, Section VI, Subsection B, p. 9.

355 the Illinois Commerce Commission and provides
356 consultation and advice as to the potential impact of those
357 matters on ComEd and its customers.²²

358 Therefore, the Company admits that Mr. Fiorella's services provided for matter
359 evaluations which are not allowable under the Company Guidelines.

360 **Q. Has the Commission made adjustments to remove similar SFIO costs in**
361 **other proceedings?**

362 A. Yes. In Docket No. 11-0561 *et al* (Cons.), the Commission stated:

363 As SFIO is not legal counsel to the Companies' nor its
364 principal a testifying witness in this matter, requiring the
365 Companies' ratepayers to bear \$36,000 in vaguely
366 documented discretionary consulting expenses – spread
367 across only 1,718 individual customers – is not just and
368 reasonable. The SFIO consulting expenses are
369 disallowed.²³

370 Further, the Order in Docket No. 11-0767 stated:

371 In making this finding, the Commission is not suggesting that
372 all rate case work must take the form of testimony or tangible
373 work product, or that SFIO is unqualified to provide such
374 services. It is reasonable, however, to expect the Company
375 to show, in some manner, how such services are not
376 duplicative or redundant of those provided by others in the
377 face of expert testimony to the contrary. Here, no such
378 showing has been made.

379 The Commission finds, as it did in Dockets 11-0561 *et.al*,
380 that the adjustment removing SFIO consulting fees from
381 recoverable rate case expense is adopted.²⁴

²² Attachment B – ComEd response to Staff DR RWB 7.02 (emphasis added).

²³ Order, Docket No. 11-0561 *et al* (Cons.), May 22, 2012, p. 19.

²⁴ Order, Docket No. 11-0767, pp. 50-51, September 19, 2012, pp. 50-51.

382 Though I am not an attorney, I interpret the Commission's conclusion above to
383 mean that it is the Company's responsibility to show how the services provided
384 by SFIO (or any compensated technical expert) are just and reasonable and not
385 duplicative or redundant of those provided by others.

386 Attorney Billing Over Ten Hours a Day

387 **Q. Please provide the rationale for the disallowance of fees for attorneys that**
388 **exceed ten hours a day set forth on Schedule 1.13, p. 2-3, In. 12.**

389 A. I am disallowing five percent of legal fees included in rate case expense as an
390 approximation of legal fees in excess of 10 hours a day by individual attorneys
391 being included in rate case expense. It is unreasonable that outside counsel
392 should bill in excess of ten hours per day for individual attorneys as explained
393 below.

394 Attorney billings from outside counsel have internal timekeeping messages that
395 indicate when more than ten hours for a single day are being billed to the same
396 project. For Docket Nos. 11-0721 and 12-0321, several attorneys routinely billed
397 11 to 14 hours a day on the same matter.²⁵ For an attorney to bill in excess of
398 ten hours in a day on one matter, the attorney likely had to expend more than the
399 hours that were billed. Otherwise, this would mean that the attorney did not
400 receive any calls or review any emails on any other matter and took few breaks
401 during that day. Given the large number (i.e., 25) of competent and experienced
402 attorneys working on Docket Nos. 11-0721 and 12-0321 as described above, it

²⁵ See generally ComEd's Response to Staff DR RWB 14.03.

403 does not appear reasonable, and neither was there any support provided, that
404 several attorneys needed to routinely bill ten or more hours a day.

405 Miscellaneous Costs of the Rate Case

406 **Q. Please describe the amounts included in your disallowance of**
407 **miscellaneous costs of rate case expense.**

408 A. My adjustment to disallow miscellaneous costs of the rate case includes costs
409 associated with car rental and travel for attorneys, meals and research for
410 attorneys, and shipping fees. The attorney travel, attorney meals, attorney
411 transportation costs, and other fees in question are not allowed under the Exelon
412 Guidelines for outside legal services or are not related to the litigation of a rate
413 case. I discuss further the rationale for my disallowance of each of these items
414 of miscellaneous costs below. I note that this was an issue in Docket No. 12-
415 0321, and Staff recommended disallowance of similar costs from 2011 for the
416 same reason.²⁶ If Exelon is not willing to pay for these costs, it is unclear why
417 ratepayers should be required to pay for them.

418 **Q. Please provide the rationale for the disallowance of attorney car rental and**
419 **attorney travel, set forth on Schedule 1.13, p. 2-3, ln. 6.**

420 A. I have disallowed unreasonable travel costs for attorneys for: (1) rental cars and
421 related expenses; and (2) travel to meet with counsel for Ameren because the
422 costs are outside the Company's Guidelines for reimbursable travel costs.

²⁶ Docket No. 12-0321, Staff Ex. 8.0. The Commission's final order did not reach a conclusion on this issue because, ultimately, all of ComEd's rate case expenses were denied due to insufficient documentation. Final Order, Docket No. 12-0321, December 19, 2012, p. 57.

423 According to the Company's Guidelines, the Company will reimburse outside
424 counsel for reasonable travel expenses, however the costs associated with rental
425 cars are not identified as allowable under the Company's Guidelines.²⁷ Further,
426 ComEd costs associated with attorney travel to a meeting with Ameren counsel
427 are not a reasonable cost to be recovered from ComEd ratepayers, as ComEd's
428 ratepayers do not benefit from Ameren's rate cases.

429 **Q. Please provide rationale for your disallowance of the costs of attorney**
430 **meals and attorney research, set forth on Schedule 1.13, pp. 2 & 3, In. 7.**

431 A. The Company Guidelines state, in part:

- 432 The Company will not pay for:
433 ...
434 • Meals (unless related to long distance travel);
435 ...
436 • Lexis/Westlaw/electronic research charges (except as
437 specifically authorized by Exelon);²⁸

438 I have disallowed meals related to lunch meetings, witness preparation, water for
439 hearings, lunch at hearings, working lunches, weekend team lunches, after-hours
440 dinners, and various snacks and beverages that are not related to long distance
441 travel and are, therefore, not reimbursable under the Company Guidelines. I
442 have also disallowed the costs of Lexis and Westlaw electronic research for
443 which there was no evidence that the costs were authorized.

444 **Q. Please provide the rationale for the disallowance of shipping fees, set forth**
445 **on Schedule 1.13, p. 3, In. 8.**

²⁷ ComEd Ex. 8.03, p. 9.

²⁸ *Id.*, Section VI, Subsection B, pp. 9-10.

446 A. I have disallowed costs for FedEx shipping fees to Edward Fitzhenry, counsel for
447 Ameren, and Sharon Moy, an employee of Integrys Business Support because
448 neither of these individuals represents ComEd or any party in ComEd rate cases
449 conducted in 2012; therefore, these costs were not incurred for 2012 rate case
450 activity.

451 Costs Associated with the Remand and Appeal of Prior Rate Cases

452 **Q. Please explain your disallowance of costs associated with the appeal and**
453 **remand of prior rate cases, set forth on Schedule 1.13, p. 4.**

454 A. I am disallowing external attorney fees associated with the appeal of Docket No.
455 10-0467 and the remand of Docket No. 07-0566. It is not reasonable to require
456 ratepayers to pay the appeals costs associated with the Company's
457 dissatisfaction with the Commission's Orders in that Docket. The Commission's
458 final order represents the Commission's attempt to balance the needs of
459 shareholders and ratepayers. Management's decision to appeal is the
460 Company's attempt to alter that balance in favor of shareholders.

461 Further, no support for rate case expenses in either the appeal in Docket No. 10-
462 0467 or the remand in Docket No. 07-0566 has been provided in the evidentiary
463 record.

464 **Q. Please describe the Company's costs related to appeals and remands in**
465 **2012.**

466 A. In 2012, the Company incurred costs of \$151,171 associated with the Remand in

467 Docket No. 07-0566.²⁹ ComEd also incurred costs of \$133,542 associated with
468 the 2010 general rate case appeal, Docket No. 10-0467.³⁰ According to
469 ComEd's Responses to AG DRs AG 3.11 and AG 3.12, ComEd is not seeking to
470 recover these costs under Section 9-229 of the Act but as general operating
471 expenses.

472 **Q. Do you have any comment on the Company's decision to recover these**
473 **costs as general operating expenses instead of Section 9-229 Rate Case**
474 **Expense?**

475 A. I am not an attorney, but my understanding of Section 9-229 of the Act is that the
476 Act states that the "amount expended...to compensate attorneys...to prepare
477 and litigate a general rate case filing...shall be expressly addressed in the
478 Commission's final order."³¹ Both Docket Nos. 07-0566 and 10-0467 were
479 general rate cases filed by ComEd under Article IX of the Act. The amounts
480 ComEd seeks to recover are for "external legal fees."³² Therefore, to the extent
481 the Commission believes it is appropriate to recover the costs for appeals and
482 remand through rates, which Staff disagrees with respect to the costs for appeals
483 as described below, the Commission must consider these expenses, both
484 appeals and remand, under Section 9-229 for a specific assessment of justness
485 and reasonableness.

486 **Q. Please provide the rationale for your disallowance of costs associated with**

²⁹ ComEd Ex. 3.04, WPC-1h, ln. 5.

³⁰ *Id.*, ln. 8.

³¹ 220 ILCS 5/9-229.

³² ComEd responses to AG DRs 3.11 and 3.12

487 **the appeal of Docket No. 10-0467.**

488 A. I am disallowing external attorney fees associated with the appeal of Docket No.
489 10-0467. A public utility typically appeals a Commission's final order in a general
490 rate case when the utility is dissatisfied with the revenues the Commission has
491 determined to be just and reasonable that the utility can recover from its
492 ratepayers. Should the Company choose to appeal that decision in order to
493 collect higher revenues and, thus, earn a higher return for its shareholders, the
494 Company's shareholders should provide the funding to appeal that Commission
495 order in the appellate courts.

496 **Q. Please provide the rationale for your disallowance for the costs incurred by**
497 **the Company associated with the remand proceeding in Docket No. 07-**
498 **0566.**

499 A. In my non-attorney opinion, if the appellate court reverses a Commission order
500 and remands it to the Commission, it is reasonable for ratepayers to pay for the
501 costs for ComEd to further litigate those issues that are the subject of the remand
502 order. However, the Company has not provided evidence to support the: (1)
503 services provided; (2) time expended; or (3) rates charged for the remand. Such
504 an omission from the record of the support for the justness and reasonableness
505 of rate case expense resulted in the Commission disallowing ComEd's requested
506 rate case expenses in Docket No. 12-0321.³³ As such, my adjustment disallows
507 the unsupported costs associated with the Remand.

³³ Final Order, Docket No. 12-0321, December 19, 2012, p. 57.

508 Section 9-229 Recommendation Regarding Rate Case Expense

509 **Q. Please provide your recommendation to the Commission regarding Section**
510 **9-229 of the Act.**

511 A. Section 9-229 of the Act requires the Commission to specifically assess the
512 justness and reasonableness of any amount expended by a public utility to
513 compensate attorneys or technical experts to prepare and litigate a general rate
514 case filing in the Commission's final order.³⁴ Although I am not an attorney, I
515 recommend that the Order in this proceeding express a Commission conclusion
516 as follows:

517 The Commission has considered the costs expended by the
518 Company during 2012 to compensate attorneys and
519 technical experts to prepare and litigate rate case
520 proceedings and assesses that the amount included as rate
521 case expense in the revenue requirements of \$3,275,335 is
522 just and reasonable. This amount includes the following
523 costs: (1) \$745,575³⁵ amortized rate case expense
524 associated with the initial formula rate proceeding, Docket
525 No. 11-0721; (2) \$2,156,414³⁶ associated with Docket No.
526 12-0321; and (3) \$0³⁷ associated with the appeal of Docket
527 No. 10-0467 and the remand proceeding for Docket No. 07-
528 0566.

529 **Adjustment to Long-Term Performance Share Award Program**

³⁴ *Id.*

³⁵ See Staff Ex. 1.0, Schedule 1.13, p. 2, ln. 17. Rate case expense amount included in the revenue requirements and related to Docket No. 11-0721 consists of 1/3 of the one-time filing fee incurred during 2011 plus 1/3 of the Docket No. 11-0721 rate case expenses incurred during 2012, as permitted by Section 16-108.5(c)(4)(E) of the Act (220 ILCS 5/16-108.5(c)(4)(E)).

³⁶ See Staff Ex. 1.0, Sch. 1.13, p. 3, ln. 13. Rate case expense included in the revenue requirements and related to Docket No. 12-0321 is not amortized.

³⁷ See Staff Ex. 1.0, Sch. 1.13, p. 4, ln. 8. Rate case expense included in the revenue requirements and related to remand is not amortized.

530 **Q. Please describe your Schedule 1.14, Adjustment to Long-Term**
531 **Performance Share Award Program (“LTPSAP”).**

532 A. Schedule 1.14 sets forth my adjustment to disallow 86.4% of the amount of
533 incentive compensation included in the operating statement related to the
534 LTPSAP rather than the 50% removed by ComEd³⁸ because the 2012 metrics
535 upon which the costs were based were either entirely unrelated to ComEd
536 operations, non-operational in nature, or not related to ComEd distribution
537 services.

538 **Q. Does EIMA discuss the recovery of incentive compensation expense?**

539 A. Yes. Section 16-108.5(c)(4)(A) of the Act permits:

540 ... recovery of incentive compensation expense that is based on
541 the achievement of operational metrics, including metrics related to
542 budget controls, outage duration and frequency, safety, customer
543 service, efficiency and productivity, and environmental compliance.
544 Incentive compensation expense that is based on net income or an
545 affiliate's earnings per share shall not be recoverable under the
546 performance-based formula rate[.]³⁹

547 **Q. Does LTPSAP comport with Section 16-108.5(c)(4)(A) of the Act?**

548 A. No. Many of the LTPSAP goals and metrics relate to net income or an affiliate's
549 Earnings Per Share (“EPS”). ComEd acknowledges this fact, stating “[w]hile
550 many of the metrics are operational, some relate to net income or a ComEd

³⁸ ComEd Ex. 3.0 REV, p. 47, and ComEd Ex. 4.0 REV, p. 30.

³⁹ 220 ILCS 5/16-108.5(c)(4)(A).

551 affiliate's earnings per share."⁴⁰ Other LTPSAP goals and metrics have not been
552 demonstrated to be operational in nature.⁴¹

553 **Q. Does ComEd seek to recover 100% of its LTPSAP costs?**

554 A. No. ComEd explains that it recognizes that some of the metrics supporting the
555 LTPSAP goal areas are not operational and tied to net income or an affiliate's
556 EPS.⁴² Thus, ComEd is seeking recovery of only 50% of its 2012 LTPSAP
557 costs.⁴³ The remaining 50% of LTPSAP costs ComEd believes to be non-
558 operational are removed from the operating statement through an adjustment on
559 ComEd Ex. 3.03, Sch. C-2.4.

560 **Q. Has ComEd provided any specific explanation, documentation, or other**
561 **information to support its claim that it is reasonable to allow recovery of**
562 **50% of LTPSAP costs?**

563 A. No. The 50% figure appears to be completely arbitrary in nature. ComEd's
564 testimony on this issue is limited to five lines which describe the 50% figure as a
565 "reasonable estimate" but fails to explain exactly how the 50% figure was
566 determined.⁴⁴ In addition, the descriptions of the metrics used in evaluating each
567 LTPSAP goal area⁴⁵ and the 2012 achievements of the metrics in the LTPSAP⁴⁶
568 fail to support 50% recovery of LTPSAP costs.

⁴⁰ ComEd Ex. 4.0 Rev., p. 28.

⁴¹ Attachment C – ComEd response to Staff Data Request RWB 10.04 with RWB 10.04_Attach 1
(CONFIDENTIAL AND PROPRIETARY).

⁴² ComEd Ex. 4.0 REV., p. 30.

⁴³ *Id.*

⁴⁴ *Id.*, ln. 625-629.

⁴⁵ ComEd Ex. 3.07, pp. 9-12.

569 **Q. Please provide the rationale for disallowing incentive compensation related**
570 **to non-operational LTPSAP metrics.**

571 A. Of the six 2012 goal areas, the goal areas for Policy Advocacy, Organic Growth,
572 and Risk Management were either entirely unrelated to ComEd operations, non-
573 operational in nature, or not related to ComEd distribution services. Further,
574 sixteen of the twenty-two 2012 metrics for the remaining goal areas (Operational
575 Excellence, Financial Management, Opportunistic Mergers & Acquisitions) were
576 also not related to ComEd distribution services. As such, my adjustment
577 removes 86.4% of the 2012 LTPSAP costs as opposed to the 50% disallowance
578 proposed by the Company.⁴⁷

579 **Adjustment to Informational and Instructional Advertising**

580 **Q. Please describe your Schedule 1.15, Adjustment to Informational and**
581 **Instructional Advertising.**

582 A. Schedule 1.15 sets forth my adjustment to disallow certain informational and
583 instructional advertising amounts included in the operating statement that are for
584 promotional, institutional, or goodwill advertising.

585 **Q. Does the Act discuss the recovery of advertising expense?**

586 A. Yes. Section 9-225(2) of the Act states:

587 In any general rate increase requested by any gas, electric, water,
588 or sewer utility company under the provisions of this Act, the
589 Commission shall not consider, for the purpose of determining any
590 rate, charge or classification of costs, any direct or indirect

(..continued)

⁴⁶ Attachment C – ComEd response to Staff Data Request RWB 10.04 with RWB 10.04_Attach 1
(CONFIDENTIAL AND PROPRIETARY).

⁴⁷ 50% (3 of 6 goals) + 36.4% (16 of 22 total metrics for remaining 3 goals) = 86.4%. See Schedule 1.14.

591 expenditures for promotional, political, institutional or goodwill
592 advertising, unless the Commission finds the advertising to be in
593 the best interest of the Consumer or authorized as provided
594 pursuant to subsection 3 of this Section.⁴⁸

595 **Q. Please provide the rationale for your position that the advertising costs in**
596 **question do not comport with Section 9-225(2) of the Act?**

597 A. An invoice for Moore Syndication, Inc. indicated that the costs paid were for hard
598 hats imprinted with ComEd's logo. These hard hats are promotional, rather than
599 protective gear⁴⁹. An invoice for The Specialized Marketing Group, Inc. was for
600 light bulb key tags imprinted with a ComEd logo.⁵⁰ Such items are promotional.

601 **Adjustment for Payroll Taxes Associated with Disallowed Incentive**
602 **Compensation**

603 **Q. Please describe your Schedule 1.16 Adjustment for Payroll Taxes**
604 **Associated with Disallowed Incentive Compensation.**

605 A. Schedule 1.16 presents my adjustments to the operating statement and to rate
606 base disallow payroll taxes associated with incentive compensation costs that
607 ComEd excluded from its formula rate filing. In its initial filing in this proceeding,
608 ComEd Sch. B-2.1, B-2.6, and C-2.4 – C-2.7 set forth the removal of incentive
609 compensation expense that is based on net income or an affiliate's EPS.
610 However, those schedules did not make commensurate adjustments to remove
611 the payroll taxes associated with that incentive compensation.

⁴⁸ 220 ILCS 5/9-225(2).

⁴⁹ Attachment G – ComEd supplemental response to Staff Data Request RWB 5.03 with RWB 5.03_Attach 1 and RWB 5.03 SUPP_Attach 1 (PUBLIC), p. 19.

⁵⁰ Id., p. 25.

612 **Q. Please explain why payroll taxes associated with incentive compensation**
613 **expense that is based on net income or an affiliate's EPS should also be**
614 **removed from the revenue requirement.**

615 A. ComEd incurs payroll taxes on the compensation it pays to employees, including
616 incentive compensation. The payroll taxes in question would not have been
617 incurred if not for the associated incentive compensation that was paid. Because
618 a portion of the incentive compensation was excluded by the Company due to its
619 reliance on net income or an affiliate's EPS, the payroll taxes that are directly
620 associated with the excluded incentive compensation should also be removed.

621 **Adjustment for Depreciation and ADIT Associated with Disallowed Incentive**
622 **Compensation**

623 **Q. Please describe your Schedule 1.17 for Depreciation and ADIT Associated**
624 **with Disallowed Incentive Compensation.**

625 A. Schedule 1.17 presents my adjustment to the operating statement and rate base
626 for depreciation expense, accumulated depreciation, and ADIT associated with
627 ComEd's self disallowance of various incentive compensation costs set forth on
628 ComEd Sch. B-2.6. The Company has agreed to this correction.⁵¹

629 **Adjustment for Pension Expense Related to Disallowed Incentive Compensation**

630 **Q. Please discuss your adjustment to pension expense related to incentive**
631 **compensation that was previously disallowed for recovery or is being**
632 **disallowed in the current case.**

⁵¹ Attachment I – ComEd Response to Staff DR RWB 15.05.

633 A. I am not yet able to quantify an adjustment for the 2012 pension expense related
634 to incentive compensation based on metrics for net income or an affiliate's EPS
635 previously found by the Commission to not be recoverable in this case and in
636 prior cases. Incentive compensation disallowed in this case and previously
637 disallowed by the Commission should not be included in the basis to determine
638 2012 pension expense to be recovered from ratepayers.

639 **Q. Are you proposing an adjustment for this issue at this time?**

640 A. I do not have sufficient information to calculate an adjustment at this time.
641 However, as recommended below, in its rebuttal testimony ComEd should
642 provide a detailed discussion of this issue. I will provide responsive testimony
643 and propose adjustments as necessary in my rebuttal testimony.

644 In its rebuttal testimony ComEd should:

- 645 1. Provide a detailed explanation of how ComEd ensured that incentive
646 compensation costs (including derivative payroll taxes, depreciation
647 expense, accumulated depreciation, and accumulated deferred income
648 taxes) disallowed in prior cases and the pending case were not included
649 the determination of pension costs recovered through its formula rate
650 revenue requirements;
- 651 2. Provide a detailed calculation of the portion of pension costs that are
652 attributable to incentive compensation (including derivative payroll taxes,
653 depreciation expense, accumulated depreciation, and accumulated
654 deferred income taxes) disallowed in prior cases and the pending case;
655 and

- 656 3. If the impact of incentive compensation (including derivative payroll taxes,
657 depreciation expense, accumulated depreciation, and accumulated
658 deferred income taxes) disallowed in prior cases and the pending case on
659 pension costs was not already removed from the revenue requirement
660 requested in the pending case, ComEd should in its rebuttal testimony
661 remove such costs from its formula rate revenue requirements.

662 **Other Outstanding Issues**

663 **Q. Are there any outstanding issues that are not addressed in your direct**
664 **testimony above?**

665 A. Yes. As of the writing of this testimony, there are several DRs outstanding
666 related to Lobbying Expense & Prior Rate Case Expenses (RWB 13) and
667 Advertising Expense (RWB 16). Depending on the responses to these DRs,
668 additional adjustments may be necessary. Upon review of these outstanding
669 DRs, I will provide additional adjustments and supplemental direct testimony as
670 necessary.

671 **Conclusion**

672 **Q. Does this question end your prepared direct testimony?**

673 A. Yes.

Commonwealth Edison Company
Statement of Operating Income with Adjustments
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Company Pro Forma Present (Co Sch C-1 FY REV)	Staff Adjustments (Sch 1.02 FY)	Staff Pro Forma Present (Cols. b+c)	Company Proposed Increase (Co Sch C-1 FY REV)	Staff Gross Revenue Conversion Factor	Proposed Rates With Staff Adjustments (Cols. d+e+f)	Adjustment To Proposed Increase	Staff Pro Forma Proposed (Cols. g+h)	Staff Proposed Net Revenue Requirement (Sch 1.08 FY, 1.09 FY)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Operating Revenues	\$ 2,029,993	\$ -	\$ 2,029,993	\$ 162,149	\$ -	\$ 2,192,142	\$ 151	\$ 2,192,293	\$ 2,192,293
2	Other Revenues	126,582	-	126,582	-	-	126,582	-	126,582	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-	181,401
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-	(8,851)
5	Total Operating Revenue	2,156,575	-	2,156,575	162,149	-	2,318,724	151	2,318,875	\$ 2,364,843
6	Uncollectibles Expense	-	-	-	-	-	-	-	-	-
7	Distribution	400,972	(967)	400,005	-	-	400,005	-	400,005	-
8	Customer Accounts Expenses	186,115	(77)	186,038	-	-	186,038	-	186,038	-
9	Customer Services and Informational Exp.	20,716	(1,010)	19,706	-	-	19,706	-	19,706	-
10	Sales Expenses	-	-	-	-	-	-	-	-	-
11	Administrative and General Expense	427,667	(1,276)	426,391	-	-	426,391	-	426,391	-
12	Depreciation and Amortization Expense	460,728	(551)	460,177	-	-	460,177	-	460,177	-
13	Taxes Other Than Income	142,871	-	142,871	-	-	142,871	-	142,871	-
14	Reg Asset Amort. & Other Expense Adj	(18,143)	238	(17,905)	-	-	(17,905)	-	(17,905)	-
15	Pension Asset Funding Cost	58,788	-	58,788	-	-	58,788	-	58,788	-
16	Other Expenses	-	-	-	-	-	-	-	-	-
17	Total Operating Expense	-	-	-	-	-	-	-	-	-
18	Before Income Taxes	1,679,714	(3,643)	1,676,071	-	-	1,676,071	-	1,676,071	-
19	State Income Tax	(10,726)	440	(10,286)	15,404	-	5,118	14	5,132	-
20	Federal Income Tax	(78,550)	1,466	(77,084)	51,361	-	(25,723)	48	(25,675)	-
21	Deferred Taxes and ITCs Net	197,347	-	197,347	-	-	197,347	-	197,347	-
22	Total Operating Expenses	1,787,785	(1,737)	1,786,048	66,765	-	1,852,813	62	1,852,875	-
23	NET OPERATING INCOME	\$ 368,790	\$ 1,737	\$ 370,527	\$ 95,384	\$ -	\$ 465,911	\$ 89	\$ 466,000	-
24	Staff Rate Base (Sch 1.03 FY, column (d), line 24)								\$ 6,714,692	
25	Staff Overall Rate of Return (ICC Staff Exhibit 6.0)								6.94%	
26	Revenue Change (column (i), line 5 minus column (b), line 5)								\$ 162,300	
27	Percentage Change (column (i), line 26 divided by column (b), line 5)								7.53%	

Commonwealth Edison Company
Adjustments to Operating Income
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch 1.06 FY)	AMI Pilot - Retired Meters Amortization (Sch 1.11)	AMI Pilot - Pre-2010 Costs Amortization (Sch 1.12)	Rate Case Expense (Sch 1.13)	Long-Term Performance Share Award Program (Sch 1.14)	Informational and Instructional Advertising (Sch 1.15)	Charitable Contributions (Sch 3.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	(967)	-	-	(967)
8	Customer Accounts Expenses	-	-	-	-	-	-	-	-
9	Customer Services and Informational Exp.	-	-	-	-	-	(29)	-	(29)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	-	-	-	(331)	(158)	-	(66)	(555)
12	Depreciation and Amortization Expense	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	-	(101)	309	(37)	-	-	-	171
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense	-	(101)	309	(368)	(1,125)	(29)	(66)	(1,380)
18	Before Income Taxes	-	(101)	309	(368)	(1,125)	(29)	(66)	(1,380)
19	State Income Tax	72	10	(29)	35	107	3	6	204
20	Federal Income Tax	239	32	(98)	117	356	9	21	676
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	311	(59)	182	(216)	(662)	(17)	(39)	(500)
23	NET OPERATING INCOME	\$ (311)	\$ 59	\$ (182)	\$ 216	\$ 662	\$ 17	\$ 39	\$ 500

Commonwealth Edison Company
Adjustments to Operating Income
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments (Sch 1.02 FY col (i))	Interest on Customer Deposits (Sch 3.02)	Energy Efficiency Incentive Compensation (Sch 3.03)	2012 Storm Costs (Sch 3.04)	Correct Removal of 2012 Merger Costs (Sch 3.05)	Outside Services Employed (Sch 3.06)	Transmission Legal Fees (Sch 3.07)	Subtotal Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	(967)	-	-	-	-	-	-	(967)
8	Customer Accounts Expenses	-	(77)	-	-	-	-	-	(77)
9	Customer Services and Informational Exp.	(29)	-	(981)	-	-	-	-	(1,010)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	(555)	-	-	-	-	-	-	(555)
12	Depreciation and Amortization Expense	-	-	-	-	-	(414)	(66)	(480)
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	171	-	-	20	47	-	-	238
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(1,380)	(77)	(981)	20	47	(414)	(66)	(2,851)
19	State Income Tax	204	7	93	(2)	(4)	39	6	343
20	Federal Income Tax	676	24	311	(6)	(15)	131	21	1,142
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	(500)	(46)	(577)	12	28	(244)	(39)	(1,366)
23	NET OPERATING INCOME	\$ 500	\$ 46	\$ 577	\$ (12)	\$ (28)	\$ 244	\$ 39	\$ 1,366

Commonwealth Edison Company
Adjustments to Operating Income
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments (Sch 1.02 FY col (q)) (r)	Chicago Tribune Advertising (Sch 3.08) (s)	Payroll Taxes Assoc. w/ Disallowed Incentive Comp (Sch 1.16) (t)	Depreciation & ADIT Assoc. w/ Disallowed Incentive Comp (Sch 1.17) (u)	(Source) (v)	(Source) (w)	(Source) (x)	Total Operating Statement Adjustments (y)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	(967)	-	-	-	-	-	-	(967)
8	Customer Accounts Expenses	(77)	-	-	-	-	-	-	(77)
9	Customer Services and Informational Exp.	(1,010)	-	-	-	-	-	-	(1,010)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	(555)	(66)	(655)	-	-	-	-	(1,276)
12	Depreciation and Amortization Expense	(480)	-	-	(71)	-	-	-	(551)
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	238	-	-	-	-	-	-	238
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(2,851)	(66)	(655)	(71)	-	-	-	(3,643)
19	State Income Tax	343	6	84	7	-	-	-	440
20	Federal Income Tax	1,142	21	281	22	-	-	-	1,466
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	(1,366)	(39)	(290)	(42)	-	-	-	(1,737)
23	NET OPERATING INCOME	\$ 1,366	\$ 39	\$ 290	\$ 42	\$ -	\$ -	\$ -	\$ 1,737

Commonwealth Edison Company
Rate Base
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Company Pro Forma Jurisdictional Rate Base (ComEd B-1 FY REV)	Staff Adjustments (Sch 1.04 FY)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Distribution Plant	\$ 14,926,891	\$ (1,142)	\$ 14,925,749
2	G & I Plant	1,623,788	-	1,623,788
3	Accumulated Depreciation on Distribution Plant	(5,720,266)	71	(5,720,195)
4	Accumulated Depreciation on G & I Plant	(791,351)	-	(791,351)
5	Net Plant	10,039,062	(1,071)	10,037,991
6	Construction Work in Progress	-		
7	Cash Working Capital	8,161	(734)	7,427
8	Materials & Supplies Inventories	35,118	-	35,118
9	Accumulated Deferred Income Taxes	(2,838,745)	19	(2,838,726)
10	Regulatory Assets & Liabilities, Net	103,270	(276)	102,994
11	Deferred Costs	29,492	-	29,492
12	Operating Reserves	(337,247)	-	(337,247)
13	Asset Retirement Obligation	(22,257)	-	(22,257)
14	Deferred Liabilities	(99,957)	(677)	(100,634)
15	Customer Deposits	(136,022)	-	(136,022)
16	Customer Advances	(63,444)	-	(63,444)
17				
18		-	-	-
19		-	-	-
20		-	-	-
21		-	-	-
22		-	-	-
23		-	-	-
24	Rate Base	<u>\$ 6,717,431</u>	<u>\$ (2,739)</u>	<u>\$ 6,714,692</u>

Commonwealth Edison Company
Adjustments to Rate Base
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Cash Working Capital (Sch 2.01 FY)	Operating Reserve for Accrued Incentive Pay (Sch 1.10)	AMI Pilot - Retired Meters Amortization (Sch 1.11)	AMI Pilot - Pre-2010 Costs Amortization (Sch 1.12)	2012 Storm Costs (Sch 3.04)	Correct Removal of 2012 Merger Costs (Sch 3.05)	Payroll Taxes Assoc. w/ Disallowed Incentive Comp (Sch 1.16)	Subtotal Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,142)	\$ (1,142)
2	G & I Plant	-	-	-	-	-	-	-	-
3	Accumulated Depreciation on Distribution Plant	-	-	-	-	-	-	-	-
4	Accumulated Depreciation on G & I Plant	-	-	-	-	-	-	-	-
5	Net Plant	-	-	-	-	-	-	(1,142)	(1,142)
6	Construction Work in Progress	-	-	-	-	-	-	-	-
7	Cash Working Capital	(734)	-	-	-	-	-	-	(734)
8	Materials & Supplies Inventories	-	-	-	-	-	-	-	-
9	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-
10	Regulatory Assets & Liabilities, Net	-	-	101	(309)	(20)	(48)	-	(276)
11	Deferred Costs	-	-	-	-	-	-	-	-
12	Operating Reserves	-	-	-	-	-	-	-	-
13	Asset Retirement Obligation	-	-	-	-	-	-	-	-
14	Deferred Liabilities	-	(677)	-	-	-	-	-	(677)
15	Customer Deposits	-	-	-	-	-	-	-	-
16	Customer Advances	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-
24	Rate Base	<u>\$ (734)</u>	<u>\$ (677)</u>	<u>\$ 101</u>	<u>\$ (309)</u>	<u>\$ (20)</u>	<u>\$ (48)</u>	<u>\$ (1,142)</u>	<u>\$ (2,829)</u>

Commonwealth Edison Company
Revenue Effect of Adjustments
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Per Company	Staff Adjustments	Per Staff
	(a)	(b)	(c)	(d)
1	Present Revenues	\$ 2,156,575 ⁽¹⁾	\$ -	\$ 2,156,575 ⁽²⁾
2	Proposed Increase	<u>162,149 ⁽³⁾</u>	<u>151 ⁽⁴⁾</u>	<u>162,300 ⁽⁵⁾</u>
3	Proposed Revenues	<u>\$ 2,318,724</u>	<u>\$ 151</u>	<u>\$ 2,318,875</u>
4	% Increase	7.52%		7.53%
5	Staff Adjustments:			
6	Long-Term Performance Share Award Program		(1,125)	
7	Energy Efficiency Incentive Compensation		(981)	
8	Payroll Taxes Assoc. w/ Disallowed Incentive Comp		(604)	
9	Outside Services Employed		(415)	
10	Rate Case Expense		(367)	
11	AMI Pilot - Retired Meters Amortization		(90)	
12	Interest on Customer Deposits		(78)	
13	Cash Working Capital		(71)	
14	Charitable Contributions		(66)	
15	Transmission Legal Fees		(66)	
16	Chicago Tribune Advertising		(66)	
17	Operating Reserve for Accrued Incentive Pay		(66)	
18	Depr. & ADIT Assoc. w/ Disallowed Incentive Comp		(62)	
19	Informational and Instructional Advertising		(29)	
20	Correct Removal of 2012 Merger Costs		(5)	
21	2012 Storm Costs		(2)	
22	2012 Storm Costs		20	
23	Correct Removal of 2012 Merger Costs		48	
24	AMI Pilot - Pre-2010 Costs Amortization		279	
25	Interest Synchronization		472	
26	Rate of Return (Applied to Company Rate Base)		3,427	
27		-	-	
28		-	-	
29				
30	Rounding		<u>(2)</u>	
31	Total Revenue Effect of Staff Adjustments		<u>\$ 151</u>	

Sources:

- (1) ICC Staff Exhibit 1.0, Schedule 1.01 FY, column (b), line 5
- (2) ICC Staff Exhibit 1.0, Schedule 1.01 FY, column (d), line 5
- (3) ICC Staff Exhibit 1.0, Schedule 1.01 FY, column (e), line 5
- (4) ICC Staff Exhibit 1.0, Schedule 1.01 FY, columns (f) + (h), line 5
- (5) ICC Staff Exhibit 1.0, Schedule 1.01 FY, column (i), line 26

Commonwealth Edison Company
Interest Synchronization Adjustment
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 6,714,692 (1)
2	Weighted Cost of Debt	2.95% (2)
3	Synchronized Interest Per Staff	198,083
4	Company Interest Expense	<u>198,836</u> (3)
5	Increase (Decrease) in Interest Expense	<u>(753)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 9.500%	<u>\$ 72</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 239</u>

(1) Source: Sch. 1.03 FY, column (d), line 24

(2) Source: ICC Staff Exhibit 6.0

(3) Source: ComEd Ex. 3.19, p. 55 (Schedule C-5.4 FY REV, page 2), line 3

Commonwealth Edison Company
 Gross Revenue Conversion Factor
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.0000%	<u>0.000000</u>	
3	State Taxable Income		1.000000	1.000000
4	State Income Tax	9.5000%	<u>0.095000</u>	<u>0.095000</u>
5	Federal Taxable Income		0.905000	0.905000
6	Federal Income Tax	35.0000%	<u>0.316750</u>	<u>0.316750</u>
7	Operating Income		<u>0.588250</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.699958</u>	<u>1.699958</u>

Commonwealth Edison Company
Reconciliation Computation for the Reconciliation Year Ending December 31, 2011
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description	Source	Amt	(d)	(e)	(f)	(g)	
	(a)	(b)	(c)					
1a	Actual Revenue Requirement	Sch 1.01 RY, column (i), line 1	\$ 2,136,422					
	Revenue Requirement in effect during							
1b	Reconciliation Year	(2')	\$ 1,985,148					
1c	Variance - Reconciliation Before Interest	(Ln 1a) - (Ln 1b)	\$ 151,274					
1d	ROE Collar Adjustment (1')	Sch 1.09 FY, column d, line 36	\$ (8,851)					
1e	Variance With Collar	(Ln 1c) + (Ln 1d)	\$ 142,423					
2	Total Revenue Effect of Return (%)	ICC Staff Exhibit 6.0; Staff Ex. 1.07 FY	9.70%					
				<u>Variance</u>	<u>Interest Rate</u>	<u>Mons</u>	<u>Interest</u>	<u>Surcharge (Refund)</u>
				(Ln 1e) / 12	Ln 2/12		(c) * (d) * (e)	(c) + (f)
2012								
3	Jan		\$ 11,869	0.8083%	11.5	\$ 1,103	\$ 12,972	
4	Feb		\$ 11,869	0.8083%	10.5	\$ 1,007	\$ 12,876	
5	Mar		\$ 11,869	0.8083%	9.5	\$ 911	\$ 12,780	
6	Apr		\$ 11,869	0.8083%	8.5	\$ 815	\$ 12,684	
7	May		\$ 11,869	0.8083%	7.5	\$ 720	\$ 12,588	
8	Jun		\$ 11,869	0.8083%	6.5	\$ 624	\$ 12,492	
9	Jul		\$ 11,869	0.8083%	5.5	\$ 528	\$ 12,396	
10	Aug		\$ 11,869	0.8083%	4.5	\$ 432	\$ 12,300	
11	Sep		\$ 11,869	0.8083%	3.5	\$ 336	\$ 12,204	
12	Oct		\$ 11,869	0.8083%	2.5	\$ 240	\$ 12,108	
13	Nov		\$ 11,869	0.8083%	1.5	\$ 144	\$ 12,012	
14	Dec		\$ 11,869	0.8083%	0.5	\$ 48	\$ 11,917	
15	Total	Sum of (Ln 5) thru (Ln 16)	\$ 142,423			\$ 6,908	\$ 149,330	
				<u>Balance</u>	<u>Interest Rate</u>	<u>Mons</u>	<u>Interest</u>	<u>Balance</u>
					Ln 4/12		(c) * (d) * (e)	(c) + (f)
2013								
16	Jan - Dec	Col G Ln 15	\$ 149,330	0.8083%	12	\$ 14,485	\$ 163,815	
				<u>Balance</u>	<u>Interest Rate</u>	<u>Amort</u>	<u>Balance</u>	
					Ln 4/12	(2')	(c) + (c) * (d) - (f)	
2014								
17	Jan	Col G Ln 16	\$ 163,815	0.8083%		\$ 14,379	\$ 150,760	
18	Feb	Col G Ln 17	\$ 150,760	0.8083%		\$ 14,379	\$ 137,600	
19	Mar	Col G Ln 18	\$ 137,600	0.8083%		\$ 14,379	\$ 124,333	
20	Apr	Col G Ln 19	\$ 124,333	0.8083%		\$ 14,379	\$ 110,959	
21	May	Col G Ln 20	\$ 110,959	0.8083%		\$ 14,379	\$ 97,477	
22	Jun	Col G Ln 21	\$ 97,477	0.8083%		\$ 14,379	\$ 83,886	
23	Jul	Col G Ln 22	\$ 83,886	0.8083%		\$ 14,379	\$ 70,185	
24	Aug	Col G Ln 23	\$ 70,185	0.8083%		\$ 14,379	\$ 56,373	
25	Sep	Col G Ln 24	\$ 56,373	0.8083%		\$ 14,379	\$ 42,449	
26	Oct	Col G Ln 25	\$ 42,449	0.8083%		\$ 14,379	\$ 28,413	
27	Nov	Col G Ln 26	\$ 28,413	0.8083%		\$ 14,379	\$ 14,264	
28	Dec	Col G Ln 27	\$ 14,264	0.8083%		\$ 14,379	\$ 0	
29	Variance with Interest	Sum of (Ln 17) thru (Ln 28)				\$ 172,550		
30	Remove ROE Collar Adjustment (3')	Col C Ln 1d				\$ (8,851)		
31	Reconciliation with Interest	(Ln 29) - (Ln 30)				\$ 181,401	To Sch 1.01 FY, p. 1	

Note:

- (1') Include ROE Collar Adjustment as calculated on Sch 1.09 FY in order to calculate interest on the ROE Collar Adjustment
 (2') Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliations for calendar years 2011 and 2012 will use weighted average of revenue requirements in effect during those years. See ComEd WP 22 for weighting calculations.
 (3) (-1.0) * (PMT((Ln 4),12,(Ln 17)))

Commonwealth Edison Company
 ROE Collar Computation for the Reconciliation Year Ending December 31, 2012
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Per Company Sch FR A-3/FR A-1 (b)	Adjustments (c)	Per Staff (d)	Source (e)
1	DS Rate Base	\$ 6,390,272	\$ (1,986)	\$ 6,388,286	Sch 1.03 RY, Column (c), Ln 24
	Capital Structure				
2	Common Equity %	45.28%		45.28%	Staff Ex. 6.0, p. 7
3	Short-Term Debt %	0.00%		0.00%	Staff Ex. 6.0, p. 7
4	Long-Term Debt %	54.72%		54.72%	Staff Ex. 6.0, p. 7
5	DS Equity Balance	\$ 2,893,515		\$ 2,892,616	Ln 1 x Ln 2
6	DS Short-Term Debt Balance	\$ -		\$ -	Ln 1 x Ln 3
7	DS Long-Term Debt Balance	\$ 3,496,757		\$ 3,495,670	Ln 1 x Ln 4
8	Cost of Short-Term Debt (%)	0.50%		0.05%	Staff Ex. 6.0, p. 7
9	Cost of Long-Term Debt (%)	5.34%	0.05%	5.39%	Staff Ex. 6.0, p. 7
10	DS Operating Revenue	\$ 2,207,904		\$ 2,207,904	FERC Fm 1 Pg 300
11	Accrued Reconciliation & Collar Revenues	\$ 132,000		\$ 132,000	FERC Fm 1 Pg 300
12	Updated Reconciliation Amount (Var. bef. Collar)	\$ 151,274	-	\$ 151,274	Sch. 1.08 FY, col (c), Ln 1c
13	LIHEAP & Uncollectibles Revenue	\$ 59,566		\$ 59,566	WP22 REV Pg 2
14	Other Revenue	\$ 126,582	-	\$ 126,582	Sch. 1.01 RY, col (i), Ln. 2
15	DS Applicable Operating Revenue	\$ 2,294,194		\$ 2,294,194	Ln 10 - Ln 11 + Ln 12 - Ln 13 + Ln 14
16	Total DS Operating Expenses	\$ 1,655,644	\$ (3,643)	\$ 1,652,001	Sch 1.01 RY, Column (d), Ln 18
17	DS Operating Income Before Interest & Taxes	\$ 638,550		\$ 642,193	Ln 15 - Ln 16
18	DS Short-Term Interest Expense	\$ -		\$ -	Ln 6 x Ln 8
19	DS Long-Term Interest Expense	\$ 186,727		\$ 188,417	Ln 7 x Ln 9
20	Credit Facilities Expense	\$ 2,556		\$ 2,556	Ln 1 x Credit Facilities % from ROR
21	DS Operating Income before Taxes	\$ 449,267		\$ 451,220	Ln 17 - Ln 18 - Ln 19 - Ln 20
22	Income Tax Rate (%)	41.175%		41.175%	
23	DS Income Taxes	\$ 184,986		\$ 185,790	Ln 21 x Ln 22
24	Impact of ITCs & Permanent Tax Differences	\$ (6,406)		\$ (6,406)	
25	DS Net Income	\$ 270,687		\$ 271,836	Ln 21 - Ln 23 - Ln 24
26	DS ROE (%)	9.35%		9.40%	Ln 25 / Ln 5
	ROE Collar				
27	Allowed ROE (%)	8.72%		8.72%	Staff Ex. 6.0, p. 7
28	Maximum Allowed ROE (%)	9.22%		9.22%	Ln 27 + .5%
29	Minimum Allowed ROE (%)	8.22%		8.22%	Ln 27 - .5%
30	Percent Above Maximum Allowed ROE (%)	0.13%		0.18%	
31	Amount Above Allowed ROE Collar	\$ (3,762)		\$ (5,207)	Ln 5 x Ln 30
32	Percent Below Minimum Allowed ROE (%)	0.00%		0.00%	Ln 29 - Ln 26
33	Amount Below Allowed ROE Collar	\$ -		\$ -	Ln 5 x Ln 32
34	ROE Collar Adj After Tax	\$ (3,762)		\$ (5,207)	Ln 31 + Ln 33
35	ROE Collar Tax Gross-up	\$ (2,633)		\$ (3,644)	Ln 34 x Ln 22/(1- Ln 22)
36	ROE Collar Adj	\$ (6,395)		\$ (8,851)	Ln 34 + Ln 35

Commonwealth Edison Company
Adjustments to Operating Income
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch 1.06 RY)	AMI Pilot - Retired Meters Amortization (Sch 1.11)	AMI Pilot - Pre-2010 Costs Amortization (Sch 1.12)	Rate Case Expense (Sch 1.13)	Long-Term Performance Share Award Program (Sch 1.14)	Informational and Instructional Advertising (Sch 1.15)	Charitable Contributions (Sch 3.01)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	-	-	-	-	(967)	-	-	(967)
8	Customer Accounts Expenses	-	-	-	-	-	-	-	-
9	Customer Services and Informational Exp.	-	-	-	-	-	(29)	-	(29)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	-	-	-	(331)	(158)	-	(66)	(555)
12	Depreciation and Amortization Expense	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	-	(101)	309	(37)	-	-	-	171
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense	-	(101)	309	(368)	(1,125)	(29)	(66)	(1,380)
18	Before Income Taxes	-	(101)	309	(368)	(1,125)	(29)	(66)	(1,380)
19	State Income Tax	66	10	(29)	35	107	3	6	198
20	Federal Income Tax	221	32	(98)	117	356	9	21	658
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	287	(59)	182	(216)	(662)	(17)	(39)	(524)
23	NET OPERATING INCOME	\$ (287)	\$ 59	\$ (182)	\$ 216	\$ 662	\$ 17	\$ 39	\$ 524

Commonwealth Edison Company
Adjustments to Operating Income
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments (Sch 1.02 RY col (i))	Interest on Customer Deposits (Sch 3.02)	Energy Efficiency Incentive Compensation (Sch 3.03)	2012 Storm Costs (Sch 3.04)	Correct Removal of 2012 Merger Costs (Sch 3.05)	Outside Services Employed (Sch 3.06)	Transmission Legal Fees (Sch 3.07)	Subtotal Operating Statement Adjustments (q)
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	(967)	-	-	-	-	-	-	(967)
8	Customer Accounts Expenses	-	(77)	-	-	-	-	-	(77)
9	Customer Services and Informational Exp.	(29)	-	(981)	-	-	-	-	(1,010)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	(555)	-	-	-	-	(414)	(66)	(1,035)
12	Depreciation and Amortization Expense	-	-	-	-	-	-	-	-
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	171	-	-	20	47	-	-	238
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(1,380)	(77)	(981)	20	47	(414)	(66)	(2,851)
19	State Income Tax	198	7	93	(2)	(4)	39	6	337
20	Federal Income Tax	658	24	311	(6)	(15)	131	21	1,124
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	(524)	(46)	(577)	12	28	(244)	(39)	(1,390)
23	NET OPERATING INCOME	\$ 524	\$ 46	\$ 577	\$ (12)	\$ (28)	\$ 244	\$ 39	\$ 1,390

Commonwealth Edison Company
Adjustments to Operating Income
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments (Sch 1.02 RY col (q)) (r)	Chicago Tribune Advertising (Sch 3.08) (s)	Payroll Taxes Assoc. w/ Disallowed Incentive Comp (Sch 1.16) (t)	Depreciation & ADIT Assoc. w/ Disallowed Incentive Comp (Sch 1.17) (u)	(Source) (v)	(Source) (w)	(Source) (x)	Total Operating Statement Adjustments (y)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Reconciliation Adjustment	-	-	-	-	-	-	-	-
4	Return on Equity Collar Adjustment	-	-	-	-	-	-	-	-
5	Total Operating Revenue	-	-	-	-	-	-	-	-
6	Uncollectibles Expense	-	-	-	-	-	-	-	-
7	Distribution	(967)	-	-	-	-	-	-	(967)
8	Customer Accounts Expenses	(77)	-	-	-	-	-	-	(77)
9	Customer Services and Informational Exp.	(1,010)	-	-	-	-	-	-	(1,010)
10	Sales Expenses	-	-	-	-	-	-	-	-
11	Administrative and General Expense	(1,035)	(66)	(655)	-	-	-	-	(1,756)
12	Depreciation and Amortization Expense	-	-	-	(71)	-	-	-	(71)
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Reg Asset Amort. & Other Expense Adj	238	-	-	-	-	-	-	238
15	Pension Asset Funding Cost	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(2,851)	(66)	(655)	(71)	-	-	-	(3,643)
19	State Income Tax	337	6	84	7	-	-	-	434
20	Federal Income Tax	1,124	21	281	22	-	-	-	1,448
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	(1,390)	(39)	(290)	(42)	-	-	-	(1,761)
23	NET OPERATING INCOME	\$ 1,390	\$ 39	\$ 290	\$ 42	\$ -	\$ -	\$ -	\$ 1,761

Commonwealth Edison Company
Rate Base
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description (a)	Company Pro Forma Jurisdictional Rate Base (ComEd B-1 RY REV) (b)	Staff Adjustments (Sch 1.04 RY) (c)	Staff Pro Forma Rate Base (Col. b+c) (d)
1	Distribution Plant	\$ 14,153,999	\$ (1,142)	\$ 14,152,857
2	G & I Plant	1,478,918	-	1,478,918
3	Accumulated Depreciation on Distribution Plant	(5,424,789)	71	(5,424,718)
4	Accumulated Depreciation on G & I Plant	(690,038)	-	(690,038)
5	Net Plant	<u>9,518,090</u>	<u>(1,071)</u>	<u>9,517,019</u>
6	Construction Work in Progress	14,876	-	14,876
7	Cash Working Capital	8,161	19	8,180
8	Materials & Supplies Inventories	35,118	-	35,118
9	Accumulated Deferred Income Taxes	(2,659,808)	19	(2,659,789)
10	Regulatory Assets & Liabilities, Net	103,270	(276)	102,994
11	Deferred Costs	29,492	-	29,492
12	Operating Reserves	(337,247)	-	(337,247)
13	Asset Retirement Obligation	(22,257)	-	(22,257)
14	Deferred Liabilities	(99,957)	(677)	(100,634)
15	Customer Deposits	(136,022)	-	(136,022)
16	Customer Advances	(63,444)	-	(63,444)
17				
18		-	-	-
19		-	-	-
20		-	-	-
21		-	-	-
22		-	-	-
23		<u>-</u>	<u>-</u>	<u>-</u>
24	Rate Base	<u>\$ 6,390,272</u>	<u>\$ (1,986)</u>	<u>\$ 6,388,286</u>

Commonwealth Edison Company
Adjustments to Rate Base
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Cash Working Capital (Sch 2.01 RY)	Operating Reserve for Accrued Incentive Pay (Sch 1.10)	AMI Pilot - Retired Meters Amortization (Sch 1.11)	AMI Pilot - Pre-2010 Costs Amortization (Sch 1.12)	2012 Storm Costs (Sch 3.04)	Correct Removal of 2012 Merger Costs (Sch 3.05)	Payroll Taxes Assoc. w/ Disallowed Incentive Comp (Sch 1.16)	Subtotal Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,142)	\$ (1,142)
2	G & I Plant	-	-	-	-	-	-	-	-
3	Accumulated Depreciation on Distribution Plant	-	-	-	-	-	-	-	-
4	Accumulated Depreciation on G & I Plant	-	-	-	-	-	-	-	-
5	Net Plant	-	-	-	-	-	-	(1,142)	(1,142)
6	Construction Work in Progress	-	-	-	-	-	-	-	-
7	Cash Working Capital	19	-	-	-	-	-	-	19
8	Materials & Supplies Inventories	-	-	-	-	-	-	-	-
9	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-
10	Regulatory Assets & Liabilities, Net	-	-	101	(309)	(20)	(48)	-	(276)
11	Deferred Costs	-	-	-	-	-	-	-	-
12	Operating Reserves	-	-	-	-	-	-	-	-
13	Asset Retirement Obligation	-	-	-	-	-	-	-	-
14	Deferred Liabilities	-	(677)	-	-	-	-	-	(677)
15	Customer Deposits	-	-	-	-	-	-	-	-
16	Customer Advances	-	-	-	-	-	-	-	-
17	-	-	-	-	-	-	-	-	-
18	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-
24	Rate Base	\$ 19	\$ (677)	\$ 101	\$ (309)	\$ (20)	\$ (48)	\$ (1,142)	\$ (2,076)

Commonwealth Edison Company
Revenue Effect of Adjustments
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Per Company	Staff Adjustments	Per Staff
	(a)	(b)	(c)	(d)
1	Present Revenues	\$ 2,156,575 ⁽¹⁾	\$ -	\$ 2,156,575 ⁽²⁾
2	Proposed Increase	<u>106,429 ⁽³⁾</u>	<u>31 ⁽⁴⁾</u>	<u>106,460 ⁽⁵⁾</u>
3	Proposed Revenues	<u>\$ 2,263,004</u>	<u>\$ 31</u>	<u>\$ 2,263,035</u>
4	% Increase	4.94%		4.94%
5	Staff Adjustments:			
6	Long-Term Performance Share Award Program		(1,125)	
7	Energy Efficiency Incentive Compensation		(981)	
8	Payroll Taxes Assoc. w/ Disallowed Incentive Comp		(604)	
9	Outside Services Employed		(415)	
10	Rate Case Expense		(367)	
11	AMI Pilot - Retired Meters Amortization		(90)	
12	Interest on Customer Deposits		(78)	
13	Charitable Contributions		(66)	
14	Transmission Legal Fees		(66)	
15	Chicago Tribune Advertising		(66)	
16	Operating Reserve for Accrued Incentive Pay		(66)	
17	Depr. & ADIT Assoc. w/ Disallowed Incentive Comp		(62)	
18	Informational and Instructional Advertising		(29)	
19	Correct Removal of 2012 Merger Costs		(5)	
20	2012 Storm Costs		(2)	
21	Cash Working Capital		2	
22	2012 Storm Costs		20	
23	Correct Removal of 2012 Merger Costs		48	
24	AMI Pilot - Pre-2010 Costs Amortization		279	
25	Interest Synchronization		447	
26	Rate of Return (Applied to Company Rate Base)		3,259	
27		-	-	
28		-	-	
29				
30	Rounding		<u>(2)</u>	
31	Total Revenue Effect of Staff Adjustments		<u>\$ 31</u>	

Sources:

- (1) ICC Staff Exhibit 1.0, Schedule 1.01 RY, column (b), line 5
- (2) ICC Staff Exhibit 1.0, Schedule 1.01 RY, column (d), line 5
- (3) ICC Staff Exhibit 1.0, Schedule 1.01 RY, column (e), line 5
- (4) ICC Staff Exhibit 1.0, Schedule 1.01 RY, columns (f) + (h), line 5
- (5) ICC Staff Exhibit 1.0, Schedule 1.01 RY, column (i), line 26

Commonwealth Edison Company
Interest Synchronization Adjustment
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 6,388,286 (1)
2	Weighted Cost of Debt	2.95% (2)
3	Synchronized Interest Per Staff	188,454
4	Company Interest Expense	<u>189,152</u> (3)
5	Increase (Decrease) in Interest Expense	<u>(698)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 9.500%	<u>\$ 66</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 221</u>

(1) Source: Sch. 1.03 FY, column (d), line 24

(2) Source: ICC Staff Exhibit 6.0

(3) Source: ComEd Ex. 3.19, p. 57 (Schedule C-5.4 RY REV, page 2), line 3

Commonwealth Edison Company
Gross Revenue Conversion Factor
 For the Reconciliation Year Ending December 31, 2012
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	
2	Uncollectibles	0.0000%	<u>0.000000</u>	
3	State Taxable Income		1.000000	1.000000
4	State Income Tax	9.5000%	<u>0.095000</u>	<u>0.095000</u>
5	Federal Taxable Income		0.905000	0.905000
6	Federal Income Tax	35.0000%	<u>0.316750</u>	<u>0.316750</u>
7	Operating Income		<u>0.588250</u>	<u>0.588250</u>
8	Gross Revenue Conversion Factor Per Staff		<u>1.699958</u>	<u>1.699958</u>

Commonwealth Edison Company
 Adjustment to Operating Reserve for Accrued Incentive Pay
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Year-End Operating Reserve for Accrued Incentive Pay	\$ (63,045)	ComEd Ex. 3.19, Sch B-2.9 REV, ln 1
2	Wages & Salaries Allocator	<u>88.48%</u>	ComEd Ex. 3.19, Sch B-2.9 REV, ln 2
3	DS Jurisdictional Year-End Reserve for Accrued Incentive Pay	(55,782)	Line 1 x Line 2
4	Less: Accrued Incentive in CWC Calculation (Sch B-8)	<u>(13,351)</u>	ComEd Ex. 3.19, Sch B-8 REV, ln 10, col (E)
5	DS Jurisdictional Year-End Reserve for Accrued Incentive Pay for Inclusion in Rate Base per Staff	(42,431)	Line 3 - Line 4
6	DS Jurisdictional Year-End Reserve for Accrued Incentive Pay for Inclusion in Rate Base per Company	<u>(41,754)</u>	ComEd Ex. 3.19, Sch B-2.9 REV, ln 5
7	Staff Adjustment (to Deferred Liabilities)	<u>\$ (677)</u>	Line 5 - Line 6

Commonwealth Edison Company
 Adjustment to AMI Pilot - Retired Meters Amortization
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	2012 Amortization of AMI Pilot - Retired Meters per Staff	\$ 604	Staff Ex. 1.0, Attachment D
2	2012 Amortization of AMI Pilot - Retired Meters per Company	<u>705</u>	ComEd Ex. 3.19, Sch B-10 REV, p. 1, ln 3
3	Staff Adjustment - 2012 Amortization of AMI Pilot - Retired Meters	<u><u>(101)</u></u>	Line 1 - Line 2
4	December 31, 2012 AMI Pilot - Retired Meters balance per Staff	\$ 4,278	Staff Ex. 1.0, Attachment D
5	December 31, 2012 AMI Pilot - Retired Meters balance per Company	<u>4,177</u>	ComEd Ex. 3.19, Sch B-10 REV, p. 1, ln 3
6	Staff Adjustment - December 31, 2012 AMI Pilot - Retired Meters balance	<u><u>101</u></u>	Line 4 - Line 5

Commonwealth Edison Company
 Adjustment to AMI Pilot - Pre-2010 Costs Amortization
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	2012 Amortization of AMI Pilot - Pre-2010 Costs per Staff	\$ 594	Staff Ex. 1.0, Attachment E
2	2012 Amortization of AMI Pilot - Pre-2010 Costs per Company	<u>285</u>	ComEd Ex. 3.19, Sch B-10 REV, p. 1, ln 4
3	Staff Adjustment - 2012 Amortization of AMI Pilot - Pre-2010 Costs	<u><u>309</u></u>	Line 1 - Line 2
4	December 31, 2012 AMI Pilot - Pre-2010 Costs balance per Staff	\$ 841	Staff Ex. 1.0, Attachment E
5	December 31, 2012 AMI Pilot - Pre-2010 Costs balance per Company	<u>1,150</u>	ComEd Ex. 3.19, Sch B-10 REV, p. 1, ln 4
6	Staff Adjustment - December 31, 2012 AMI Pilot - Pre-2010 Costs balance	<u><u>(309)</u></u>	Line 4 - Line 5

Commonwealth Edison Company
 Adjustment to Rate Case Expense
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Docket No. 11-0721 Rate Case Expenses Incurred in 2012</u>			
1	2012 Amortization of 11-0721-related Rate Case Expense in Revenue Requirement - Staff	\$ 725	Sch. 1.13, p. 2, ln. 17
2	2012 Amortization of 11-0721-related Rate Case Expense in Revenue Requirement - Company	<u>790</u>	ComEd Ex. 3.09, p. 2, ln. 21
3	Staff Adjustment - Amortization of 11-0721-related Rate Case Expense	<u>\$ (66)</u>	Line 1 - Line 2
<u>Docket No. 12-0321 Rate Case Expenses Incurred in 2012</u>			
4	Total Allowable 12-0321 Rate Case Expense Incurred in 2012 and included in the Revenue Requirement - Staff	\$ 2,156	Sch. 1.13, p. 3, ln. 13
5	Total Allowable 12-0321 Rate Case Expense Incurred in 2012 and included in the Revenue Requirement - Company	<u>2,292</u>	ComEd Ex. 3.09, p. 3, ln. 11
6	Staff Adjustment - 12-0321 Rate Case Expenses Incurred in 2012	<u>\$ (136)</u>	Line 4 - Line 5
<u>Rate Case Expenses Incurred in 2012 Associated with Prior Rate Cases</u>			
7	Total Allowable Rate Case Expenses Incurred in 2012 Associated with Prior Rate Cases and included in the Revenue Requirement - Staff	\$ -	Sch. 1.13, p. 4, ln. 8
8	Total Allowable Rate Case Expenses Incurred in 2012 Associated with Prior Rate Cases and included in the Revenue Requirement - Company	<u>291</u>	Sch. 1.13, p. 4, ln. 3
9	Staff Adjustment - Rate Case Expenses Incurred in 2012 Associated with Prior Rate Cases	<u>\$ (291)</u>	Line 7 - Line 8

Commonwealth Edison Company
 Adjustment to Rate Case Expense
 For the Filing Year Ending December 31, 2013
 (In Dollars)

Line No.	Description	Amount	Amount	Source
	(a)	(b)	(c)	(d)
	<u>Docket No. 11-0721 Rate Case Expenses Incurred in 2012</u>			
1	Total 11-0721 Rate Case Expense Incurred in 2012 per Company	\$ 2,170,487		ComEd Ex. 3.09, p. 2, In. 18
1a	Unreconciled Legal Fees Greater than Amount Initially Claimed by the Company	\$ 27,801		Staff Ex. 1.0, Attach. F, p. 5, In. 21
1b	Unreconciled SFIO Consulting Charges	\$ (22,350)		Staff Ex. 1.0, Attach. F, p. 5, In. 22
1c	Duplicate CWC charge from SFIO Invoice 52	(17,750)		Staff Ex. 1.0, Attach. F, p. 5, In. 23
1d	Amended 11-0721 Rate Case Expense Incurred in 2012 per Company		2,158,188	Sum of Lines 1 thru 5; Staff Ex. 1.0, Attach. X, p. 5, In. 17
2	Less: Disallowed Finance-related Costs per Staff		(56,015)	Staff Ex. 6.0
3	Less: Disallowed SFIO-related Costs per Staff		(26,982)	Staff Ex. 1.0, Attach. F, p. 2, In. 9
4	Less: Disallowed Miscellaneous Costs per Staff			
5	Attorney Car Rental and Attorney Travel	(6,794)		Staff Ex. 1.0, WP 1.13
6	Attorney Meals & Attorney Research	(7,289)		Staff Ex. 1.0, WP 1.13
7	FedEx Shipping Fees	-		
8	Total Disallowed Miscellaneous Costs per Staff		(14,083)	Line 5 + Line 6 + Line 7
9	Less: Disallowed External Attorney Fees per Staff			
10	Total External Legal Fees Incurred in 2012 for Docket No. 11-0721	1,719,862		ComEd Ex. 3.09, p. 2, In. 17
10a	Unreconciled Legal Fees Greater than Amount Initially Claimed by the Company	27,801		Staff Ex. 1.0, Attach. F, p. 5, In. 21
10b	Amended Legal Fees Incurred in 2012 for Docket No. 11-0721 per Company	1,747,663		Line 10 + Line 10a
11	Staff Disallowance Percentage for Unreasonable Legal Hours	5%		
12	Total Disallowed External Attorney Fees for Unreasonable Hours per Staff		(87,383)	Line 10b x Line 11
13	Total Allowable 11-0721 Rate Case Expense Incurred in 2012 per Staff		<u>1,973,725</u>	Line 1d + Line 2 + Line 3 + Line 8 + Line 12
14	2012 Amortization of Allowable 11-0721 Rate Case Expense Incurred in 2012 per Staff		\$ 657,908	Line 13 divided by 3 years
15	2012 Amortization of Allowable 11-0721 Rate Case Expense Incurred in 2011 per Staff		-	Order, Docket No. 12-0321
16	2012 Amortization of 11-0721 Initial Filing Fee (\$200,000 / 3 yrs) per Staff		66,667	ComEd Ex. 3.09, p. 2, In. 20
17	2012 Amortization of 11-0721-related Rate Case Expense in Revenue Requirement - Staff		<u>\$ 724,575</u>	Line 14 + Line 15 + Line 16

Commonwealth Edison Company
 Adjustment to Rate Case Expense
 For the Filing Year Ending December 31, 2013
 (In Dollars)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
<u>Docket No. 12-0321 Rate Case Expenses Incurred in 2012</u>				
1	Total 12-0321 Rate Case Expense Incurred in 2012 per Company		\$ 2,291,976	ComEd Ex. 3.09, p. 3, In. 11
2	Less: Disallowed Finance-related Costs per Staff		-	Staff Ex. 6.0
3	Less: Disallowed SFIO-related Costs per Staff		(29,100)	ComEd Ex. 3.09, p. 3, In. 6
4	Less: Disallowed Miscellaneous Costs per Staff			
5	Attorney Car Rental and Attorney Travel	(8,713)		Staff Ex. 1.0, WP 1.13
6	Attorney Meals & Attorney Research	(2,125)		Staff Ex. 1.0, WP 1.13
7	FedEx Shipping Fees	(15)		Staff Ex. 1.0, WP 1.13
8	Total Disallowed Miscellaneous Costs per Staff		(10,853)	Line 5 + Line 6 + Line 7 + Line 8
9	Less: Disallowed External Attorney Fees per Staff			
10	Total External Legal Fees Incurred in 2012 for Docket No. 11-0721	1,912,171		ComEd Ex. 3.09, p. 3, In. 10
11	Staff Disallowance Percentage for Unreasonable Legal Hours	5%		
12	Total Disallowed External Attorney Fees for Unreasonable Hours per Staff		(95,609)	Line 10 x Line 11
13	Total Allowable 12-0321 Rate Case Expense Incurred in 2012 and included in the Revenue Requirement - Staff		<u>2,156,414</u>	Line 1 + Line 2 + Line 3 + Line 8 + Line 12

Commonwealth Edison Company
 Adjustment to Rate Case Expense
 For the Filing Year Ending December 31, 2013
 (In Dollars)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
	<u>Rate Case Expenses Incurred in 2012 Associated with Prior Rate Cases</u>			
1	External Legal Fees for Remand of 07-0566 per Company	\$ 157,171		ComEd Ex. 3.04, WPC-1h, In. 5
2	External Legal Fees for Appeal of 10-0467 per Company	<u>133,540</u>		ComEd Ex. 3.04, WPC-1h, In. 8
3	Total Allowable Rate Case Expenses Associated with Prior Cases per Company		\$ 290,711	Line 1 + Line 2
4	Less: Disallowed Rate Case Expense Associated with Prior Rate Cases per Staff			
5	External Legal Fees for Remand of 07-0566	(157,171)		ComEd Ex. 3.04, WPC-1h, In. 5
6	External Legal Fees for Appeal of 10-0467	<u>(133,540)</u>		ComEd Ex. 3.04, WPC-1h, In. 8
7	Total Disallowed Rate Case Expense Associated with Prior Rate Cases per Staff		<u>(290,711)</u>	Line 5 + Line 6
8	Total Allowable Rate Case Expenses Associated with Prior Rate Cases per Staff		<u>\$ -</u>	Line 3 + Line 7

Commonwealth Edison Company
 Adjustment to Long-Term Performance Share Award Program
 For the Filing Year Ending December 31, 2013
 (In Thousands)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
1	Distribution / Customer LTPSAP	\$ 2,656		ComEd Ex. 3.03, Sch C-2.4, In. 5, col (C)
2	Removal Percentage per Staff	86.4%		Note (1)
3	Non-Recoverable Distribution / Customer LTPSAP per Staff	<u>86.4%</u>	\$ (2,295)	Line 1 x Line 2
4	Distribution / Customer LTPSAP	\$ 2,656		ComEd Ex. 3.03, Sch C-2.4, In. 5, col (C)
5	Removal Percentage per Company	50%		ComEd Ex. 3.03, Sch C-2.4, In. 5, col (D)
6	Non-Recoverable Distribution / Customer LTPSAP per Company	<u>50%</u>	<u>\$ (1,328)</u>	Line 4 x Line 5; ComEd Ex. 3.03, Sch C-2.4
7	Staff Adjustment - Non-Recoverable Distribution / Customer LTPSAP		<u>(967)</u>	Line 3 - Line 6
8	Gen & Admin Expense LTPSAP	\$ 490		ComEd Ex. 3.03, Sch C-2.4, In. 6, col (C)
9	Removal Percentage per Staff	86.4%		Note (1)
10	W&S Allocator	88.48%		ComEd Ex. 3.03, Sch C-2.4, In. 6, col (F)
11	Non-Recoverable Gen & Admin Expense LTPSAP per Staff	<u>88.48%</u>	(375)	Line 8 x Line 9 x Line 10
12	Gen & Admin Expense LTPSAP	\$ 490		ComEd Ex. 3.03, Sch C-2.4, In. 6, col (C)
13	Removal Percentage per Company	50%		ComEd Ex. 3.03, Sch C-2.4, In. 6, col (D)
14	W&S Allocator	88.48%		ComEd Ex. 3.03, Sch C-2.4, In. 6, col (F)
15	Non-Recoverable Gen & Admin Expense LTPSAP per Company	<u>88.48%</u>	<u>(217)</u>	Line 12 x Line 13 x Line 14; ComEd Ex. 3.03, Sch C-2.4
16	Staff Adjustment - Non-Recoverable Gen & Admin Expense LTPSAP		<u>(158)</u>	Line 11 - Line 15

Notes:

- (1) 50% (3 of 6 goals) + 36.4% (16 of 22 total metrics for remaining 3 goals) = 86.4%
 $[(3/6) + (16/22) \times (3/6)] = 86.4\%$
 50% + 36.4% = 86.4%

Commonwealth Edison Company
 Adjustment to Informational and Institutional Advertising
 For the Filing Year Ending December 31, 2013
 (In Dollars)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Non-allowable Informational & Institutional Advertising</u>			
1	Moore Syndication, Inc.	\$ (3,253)	ComEd DR Response RWB 5.03_Attach 1, p. 2
2	Moore Syndication, Inc.	(426)	ComEd DR Response RWB 5.03_Attach 1, p. 4
3	TSMGI Brand Enhancements (The Specialized Marketing Group, Inc.)	(8,742)	ComEd DR Response RWB 5.03_Attach 1, p. 2
4	TSMGI Brand Enhancements (The Specialized Marketing Group, Inc.)	(783)	ComEd DR Response RWB 5.03_Attach 1, p. 2
5	TSMGI Brand Enhancements (The Specialized Marketing Group, Inc.)	(5,273)	ComEd DR Response RWB 5.03_Attach 1, p. 2
6	TSMGI Brand Enhancements (The Specialized Marketing Group, Inc.)	(1,111)	ComEd DR Response RWB 5.03_Attach 1, p. 2
7	TSMGI Brand Enhancements (The Specialized Marketing Group, Inc.)	<u>(9,309)</u>	ComEd DR Response RWB 5.03_Attach 1, p. 6
8	Total Non-allowable Informational & Institutional Advertising	\$ (28,897)	Sum of Lines 1 through 7
9	Staff Adjustment - In Thousands	\$ (29)	Line 8 / 1,000

Note:

(1) See Staff Ex. 1.0 Attachment G – ComEd supplemental response to Staff Data Request RWB 5.03 with RWB 5.03_Attach 1

Commonwealth Edison Company
 Adjustment for Payroll Taxes Associated With Disallowed Incentive Compensation
 For the Filing Year Ending December 31, 2013
 (In Dollars)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Payroll Taxes Associated with Incentive Compensation Removed on ComEd Sch. B-2.1 and B-2.6</u>			
1	Estimated Payroll Tax Associated with ComEd Sch. B-2.1 Removal of Capitalized Incentive Compensation Costs Disallowed in Previous ICC Orders	\$ (912)	Attachment H - ComEd DR Response RWB 15.01_Attach 1
2	Estimated Payroll Tax Associated with ComEd Sch. B-2.6 Removal of Incentive Compensation - Capital	(230)	Attachment H - ComEd DR Response RWB 15.01_Attach 2
3	Staff Adjustment - Capitalized Payroll Taxes Associated with Incentive Compensation Removed from the Revenue Requirement	<u>\$ (1,142)</u>	Line 1 + Line 2
4	Staff Adjustment - Income Taxes Effect of Removing Estimated Payroll Tax Associated with ComEd Sch. B-2.6 Incentive Compensation - Capital:		
5	State Income Taxes	\$ 22	Attachment H - ComEd DR Response RWB 15.01_Attach 2
6	Federal Income Taxes	\$ 73	Attachment H - ComEd DR Response RWB 15.01_Attach 2
<u>Payroll Taxes Associated with Incentive Compensation Removed on ComEd Sch. C-2.4, C-2.5, C-2.6, and C-2.7</u>			
7	Staff Adjustment - Estimated Payroll Tax Associated with ComEd Sch. C-2.4 - C-2.7 Removal of Jurisdictional Incentive Compensation Costs	\$ (655)	Attachment H - ComEd DR Response RWB 15.02_Attach 1
8	Staff Adjustment - Income Taxes Effect of Removing Estimated Payroll Tax Associated with ComEd Sch. C-2.4 - C-2.7 Incentive Compensation Removal		
9	State Income Taxes	\$ 62	Attachment H - ComEd DR Response RWB 15.02_Attach 1
10	Federal Income Taxes	\$ 208	Attachment H - ComEd DR Response RWB 15.02_Attach 1

Commonwealth Edison Company
Adjustment for Depreciation and ADIT Associated with Disallowed Incentive Compensation
For the Filing Year Ending December 31, 2013
(In Dollars)

Line No.	Description (a)	Amount (b)	Source (c)
1	Staff Adjustment - Depreciation Expense Associated with Capitalized Incentive Compensation Removed on ComEd Sch. B-2.6	\$ (71)	ComEd DR Response RWB 15.04_Attach 1
2	Staff Adjustment - Accumulated Depreciation Associated with Capitalized Incentive Compensation Removed on ComEd Sch. B-2.6	\$ 71	ComEd DR Response RWB 15.04_Attach 1
3	Staff Adjustment - ADIT Associated with Capitalized Incentive Compensation Removed on ComEd Sch. B-2.6	\$ 19	ComEd DR Response RWB 15.04_Attach 1

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 2.01 – 2.03
Date Received: June 4, 2013
Date Served: June 18, 2013**

Relates to the Operating Reserve for Accrued Vacation Pay and the Operating Reserve for Accrued Incentive Pay.

REQUEST NO. RWB 2.03:

Referring to ComEd Ex. 3.18, WP 5 REV, page 7, please provide a detailed explanation of why it is appropriate to reduce the "DS Jurisdictional Reserve for Accrued Incentive Pay" by the "Accrued Incentive in CWC Calculation."

RESPONSE:

Because the calculation of CWC accounts lag in Incentive Pay (ComEd Ex 3.18, App 5, Line 10), ComEd reduced the Accrued Incentive Pay operating reserve, for rate making purposes, in order to avoid a double count of this reduction in rate base.

In its final Order in ICC Docket No. 11-0721, the Commission approved the adjustment proposed by Staff, AG and CUB to include the Accrued Incentive Pay operating reserve in ComEd's rate base. In the calculation of this adjustment, the operating reserve for Accrued Incentive Pay was modified for the CWC related to incentive pay.

The amount of the adjustment in ICC Docket No. 11-0721 was (\$10,401,000). The calculation of this amount, including the adjustment for CWC, is shown on Line 16 of ICC Staff Exhibit 16.0, Schedule 16.08. In addition, Staff recognized this adjustment as acceptable in the Rebuttal Testimony of Richard W. Bridal II at lines 672 - 674 (*See* ICC Docket No. 11-0721, ICC Staff Exhibit 16.0 at 31).

It should be noted that, upon ComEd's review of this adjustment in ComEd Ex. 3.18, WP 5 REV, Page 7 of 8, Line 5, the adjustment of (\$14,037,000) is incorrect and should be (\$13,351,000) as shown on ComEd Ex. 3.18, App 3, Line 10. ComEd will include the correct amount in its rebuttal testimony and exhibits.

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests**

RWB 7.01 – 7.05

Date Received: June 13, 2013

Date Served: July 1, 2013

Relate to Rate Case Expense

REQUEST NO. RWB 7.02:

Referring to ComEd's response to RWB 7.01 above, please provide a detailed explanation of why the specific services provided by SFIO are not duplicative of services provided by ComEd's employees and/or the employees of ComEd's affiliates.

RESPONSE:

John Hengtgen provided testimony in ICC Docket No. 11-0721 on the subject of ComEd's cash working capital ("CWC") requirements. He also addressed the subject of working capital requirements relating to Construction Work in Progress ("CWIP") not accruing Allowance for Funds Used During Construction ("AFUDC"). In connection with this work, Mr. Hengtgen performed complicated calculations and provided extremely technical assistance to ComEd and ultimately to the Commission. As is evident from the testimony, the subject matters require the type of expertise that Mr. Hengtgen provided, and the employees at ComEd and its affiliates did not duplicate these functions.

The Honorable Charles S. Box provided a unique perspective relating to a ratemaking theory relating to pension asset recovery that was raised by Staff in the proceeding. As a former Chairman of the Illinois Commerce Commission from January 2006 until January 2010, Hon. Box was able to draw on his extensive ratemaking experience and offer important opinions from a perspective that no employees of ComEd or its affiliates shared. While Hon. Box's testimony was ultimately stricken, the Commission on Rehearing agreed with the position he took in his surrebuttal testimony, which was that ComEd should be able to recover reasonable and prudent pension asset funding costs.

Salvatore Fiorella provided services including strategic consulting and advice on the development and presentation of particular rate case issues based on his history and experience in and knowledge of the Illinois utility industry in general and ComEd in particular. Mr. Fiorella was a long-time employee of a utility and has provided ongoing consulting services to utilities since his departure, making Mr. Fiorella intimately familiar with relevant regulatory issues, with particular emphasis and knowledge of matters related to rate bases, capital expenditures, revenue requirement and capital structures. Mr. Fiorella further conducts regulatory research as to the status and issues pending in other Illinois utilities' proceedings that are or recently have been pending before the Illinois Commerce Commission and provides consultation and advice as to the potential impact of those matters on ComEd and its customers. With respect to pre-filed testimony, Mr. Fiorella reviews and comments on such testimony so as to provide advice with regard to the state industry-wide regulatory issues on which he provides research and consultation,

as well as to ensure a consistency between capital and operational witnesses. Mr. Fiorella's services are not duplicative because the employees of ComEd, its affiliates and/or other consultants do not perform the research and type of testimony review, advice and consulting that Mr. Fiorella performs for ComEd with respect to the present rate cases.

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 10.01 – 10.04
Date Received: June 19, 2013
Date Served: July 2, 2013**

Relate to Incentive Compensation

REQUEST NO. RWB 10.04:

For each of the metrics identified in ComEd's response to RWB 10.03 above, please provide a detailed explanation of the:

- a. 2012 achievements of each individual metric for each "goal area;" and
- b. 2012 payout percentages associated with each metric.

RESPONSE:

- a. See the attachment labeled as RWB 10.04_Attach 1 (CONFIDENTIAL AND PROPRIETARY) for the 2012 achievements of the metrics in the Long-Term Performance Share Award ("LTPSA") Plan.
- b. There are no direct payout percentages associated to each goal. The LTPSA payout is qualitative and reviewed by the Compensation Committee of the Exelon Board of Directors. See pages 10-11 of ComEd Ex. 3.07, the LTPSA Plan document, under "Performance Assessment and Performance Share Award Grants."

RWB 10.04_Attach 1 (CONFIDENTIAL AND PROPRIETARY)

Not included in this PUBLIC document

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 11.01 – 11.08
Date Received: June 21, 2013
Date Served: July 9, 2013**

Relates to Regulatory Assets included in Rate Base

REQUEST NO. RWB 11.03:

Referring to ComEd Ex. 3.03, p. 48 (Schedule B-10, p. 1), please provide a detailed explanation of how the 2012 amortization amount for "AMI Pilot- Retired Meters" (Ln. 3, Col. (G)) was determined. Please provide all workpapers and/or schedules which support the 2012 amortization amount.

RESPONSE:

The initial balance of the regulatory asset for AMI Pilot - Retired Meters of \$5,234,000 is shown in Note 1 of the attachment labeled as RWB 11.03_Attach 1. The calculation of the associated amortization shown on ComEd Ex. 3.03, p.48 is provided on the attachment labeled as RWB 11.03_Attach 2.

Upon review, ComEd determined that the amount of 2012 amortization shown on ComEd Ex. 3.03 p.48, \$705,000, is incorrect. The actual 2012 amortization was \$604,000. Additionally, the December 31, 2012 regulatory asset balance of \$4,177,000 shown on ComEd Ex. 3.03, Sch B-10, p. 1 is also incorrect. The correct balance of the regulatory asset as of December 31, 2012 is \$4,278,000. ComEd will adjust both the December 31, 2012 regulatory asset balance and the associated amortization in its rebuttal testimony.

Commonwealth Edison Company
AMI Pilot Expense
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Amount (B)	ICC Account (C)	Supporting Workpaper (D)
1	<u>Expense Adjusted (1):</u>			
2	Retired meter and program expenses	\$ 7,445		
3	Amortization period	Varies		
4	Depreciation and Amortization Expense	<u>\$ 1,341</u>	407.3	WPC-2.10
5	<u>Income Tax Effects of Above Adjustment</u>			
6	State Income Taxes	\$ (543)	409.2	
7	Federal Income Taxes	(2,416)	409.2	
8	Deferred Income Taxes	<u>2,426</u>	410/411	
9		<u>\$ (533)</u>		

Note:

(1) Consists of:

Recorded as a Regulatory Asset (Account 182.3)			
Net book value of meters taken out of service	\$ 5,234	Remaining 104 months amortization	
Other AMP program outlays (including workshops, customer applications and communication costs)	<u>1,782</u>	Three-year amortization	
Recorded as a Deferred Debit (Account 186)	7,016		
AMI docket expenses	<u>429</u>	Three-year amortization	
Total retired meter and program expenses	<u>\$ 7,445</u>	(rounding difference exists)	

Commonwealth Edison Company
 Regulatory Asset AMI Pilot- Retired Meters
 Calculation of 2012 Amortization Expense

Line	(A)	(B)	
1	Net book value of meters taken out of service	\$ 5,234,000	As of 5/31/2011
2	Months of amortization	104	
3	Monthly Amortization	<u>50,327</u>	
4	2012 Amortization (Monthly times 12)	\$ 604,000	
5	Balance at 5/31/2011	\$ 5,234,000	
6	2011 Amortization (7 Months)	<u>352,000</u>	
7	Balance at 12/31/2011	4,882,000	
8	Amortization in 2012	<u>604,000</u>	
9	Correct Balance at 12/31/2012	<u><u>\$ 4,278,000</u></u>	

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 11.01 – 11.08
Date Received: June 21, 2013
Date Served: July 9, 2013**

Relates to Regulatory Assets included in Rate Base

REQUEST NO. RWB 11.05:

Referring to ComEd Ex. 3.03, p. 48 (Schedule B-10, p. 1), please provide a detailed explanation of how the 2012 amortization amount for "AMI Pilot- Pre-2010 Costs" (Ln. 4, Col. (G)) was determined. Please provide all workpapers and/or schedules which support the 2012 amortization amount.

RESPONSE:

The initial balance of the regulatory asset for AMI Pilot - Pre-2010 Cost of \$1,782,000 is shown in the Note 1 of the attachment to ComEd's Response to Staff Data Request RWB 11.03 labeled as RWB 11.03_Attach 1. The calculation of the associated amortization shown on ComEd Ex. 3.03, p.48 is provided on the attachment labeled as RWB 11.05_Attach 1.

Upon review, ComEd determined that the 2012 amortization shown on ComEd Ex. 3.03, p.48 of \$285,000, is incorrect. The actual 2012 amortization was \$594,000. Additionally, the December 31, 2012 regulatory asset balance of \$1,150,000 as shown on ComEd Ex. 3.03, p. 1 also is incorrect. The correct balance of the regulatory asset as of December 31, 2012 is \$841,000. ComEd will adjust both the December 31, 2012 regulatory asset balance and the associated amortization in its rebuttal testimony.

Commonwealth Edison Company
 Regulatory Asset AMI Pilot: Pre-2010 Costs
 Calculation of 2012 Amortization Expense

Line	(A)	(B)	
1	AMP Program Outlays, pre- 2010	\$ 1,782,000	As of 5/31/2011
2	Months of amortization	<u>36</u>	
3	Monthly Amortization	<u>49,500</u>	
4	2012 Amorization (Monthly times 12)	\$ 594,000	
5	Balance at 5/31/2011	\$ 1,782,000	
6	2011 Amortization (7 Months)	<u>347,000</u>	
7	Balance at 12/31/2011	1,435,000	
8	Amortization in 2012	<u>594,000</u>	
9	Correct Balance at 12/31/2012	<u><u>\$ 841,000</u></u>	

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests**

RWB 9.01 – 9.04

Date Received: June 19, 2013

Date Served: July 8, 2013

Relate to Rate Case Expense

REQUEST NO. RWB 9.02:

Referring to ComEd Ex. 3.09, p. 2, ComEd provides a summary by "Provider of Service" of rate case expenses incurred during the calendar year 2012 and related to Docket No. 11-0721. For each "Provider of Service" on ComEd Ex. 3.09, page 2, please provide an itemized listing of transactions and/or invoices. The listings should provide, at a minimum, the service provider name, date of the transaction/invoice, amount, and cross-reference to the detailed supporting documentation provided in ComEd Ex. 8.05. The listings should also be totaled and cross-referenced back to the summary of rate case expenses provided in ComEd Ex. 3.09, page 2.

RESPONSE:

Please see the attachment labeled as RWB 9.02_Attach 1 for a listing of invoices and/or ledger entries supporting the amounts shown on ComEd Ex. 3.09, page 2, with cross-references to documentation provided in ComEd Ex. 8.05. Additional documentation supporting certain line items is included in the attachments labeled as RWB 9.02_Attach 2, RWB 9.02_Attach 3, and RWB 9.02_Attach 4.

Commonwealth Edison Company
2012 Rate Case Expenses Incurred in ICC Docket 11-0721
 (Amounts shown in Dollars)

Line No.	Provider of Service	Description of Service	Invoice or Transaction Date	Invoice or Entry	Amount	Cross- Reference to ComEd Ex. 8.06	Amount Shown on ComEd Ex. 3.09, page 2
1	<u>Consultants, Expert Witnesses and Other Miscellaneous Expenses</u>						
2	Beeline/System One	Schedule and discovery response preparation					\$ 28,889
			Beeline	1/1/2012	Reversal of Dec 2011 accrual	(1,524.00)	
			Beeline various		EDI invoices processed in 2012	28,532.01	See RWB 9.02_Attach 2
			System One	1/1/2012	Reversal of Dec 2011 accrual	(3,183.34)	
			System One	1/17/2012	System One, LLC	3,465.17	
			System One	2/23/2012	System One, LLC	1,599.27	
3	Analysis Group	Consulting services - Capital Structure					\$ 56,015
				10/31/2011	831794	32,512.50	RCE 00370
				2/22/2012	833617	23,502.55	RCE 00372
4	Financo	Consulting service - Weighted Average Cost of Capital		8/7/2012	3699	30,872.69	RCE 00383-00389
5	Lake View Energy Resource Consultants	Rate Case preparation and consulting					\$ (16,418)
				10/1/2011	September	1,487.50	RCE 00391
				11/1/2011	October	1,025.00	RCE 00393
				2/1/2012	November	12,237.50	RCE 00395
					journal entry correction, wrong project	(3,375.00)	
				7/1/2012		(27,792.50)	Note (a)
6	Medius & Associates	Rate Pamphlet inserts					\$ 97,370
				7/30/2012	3936-KH	48,815.00	RCE 00396
				11/1/2012	3973-KH	48,555.00	RCE 00397
7	PDRC	Capital Project Review					\$ 46,504
				1/30/2012	120121302012	14,200.00	RCE 00400
				5/2/2012	120121302012	11,203.86	RCE 00403
				5/31/2012	5312012	21,100.00	RCE 00406
8	Primera engineering	Field Surveys - Distribution Loss Studies		1/9/2012	245257	8,852.90	RCE 00409
9	SFIO	Rate Case preparation and consulting					\$ 26,982
				1/1/2012	reversal of Dec accrual	(23,450.00)	RCE 00367
				10/1/2011	43A(Revised)	7,750.00	RCE 00414
				3/1/2012	Eimer Stahl inv 1010803	9,282.00	RCE 00463
				3/1/2012	52	10,000.00	RCE 00418
				5/1/2012	57	600.00	RCE 00422

Commonwealth Edison Company
2012 Rate Case Expenses Incurred in ICC Docket 11-0721
 (Amounts shown in Dollars)

Line No.	Provider of Service	Description of Service	Invoice or Transaction Date	Invoice or Entry	Amount	Cross- Reference to ComEd Ex. 8.06	Amount Shown on ComEd Ex. 3.09, page 2
			6/1/2012	61	6,000.00	RCE 00423	
			7/1/2012	65	3,000.00	RCE 00424-00426	
			8/1/2012	71	3,750.00	RCE 00427-00429	
			9/1/2012	75	4,050.00	RCE 00430-00432	
			10/1/2012	79	3,750.00	RCE 00433-00435	
			11/1/2012	83	2,250.00	RCE 00436-00438	
10	SFIO	Cash Working Capital Study and Testimony					\$ 48,000
			1/1/2012	reversal of Dec accrual	(34,250.00)	RCE 00367	
			8/1/2011	41	8,250.00	RCE 00227	
			10/1/2011	43A(Revised)	6,750.00	RCE 00414	
			11/1/2011	44	6,000.00	RCE 00415	
			1/1/2012	48	9,250.00	RCE 00416	
			2/1/2012	50	18,250.00	RCE 00417	
			3/1/2012	52	17,750.00	RCE 00418	
			4/1/2012	54	10,000.00	RCE 00421	
			5/1/2012	57	1,250.00	RCE 00422	
			6/1/2012	61	1,250.00	RCE 00423	
			9/1/2012	75	750.00	RCE 00430-00432	
			10/1/2012	79	1,750.00	RCE 00433-00435	
			11/1/2012	83	1,000.00	RCE 00436-00438	
11	Siemens Energy, Siemens Power Tech, Intl.	Transmission Loss Study	1/19/2012	50126021	5,714.60	RCE 00439-00441	\$ 5,715
12	Sullivan Reporting Company	Court Reporting	4/23/2012	990	17,131.92	RCE 00576-00578	\$ 17,132
13	The Bridge Group	Consulting Services - rehearing					\$ 23,156
			8/10/2012	6357 (b)	13,125.00	RCE 00374	
			9/28/2012	6439	10,031.25	RCE 00377	
14	Trial Graphix	Graphic design and production					\$ 28,342
				R. Bernet-Graphic devel. design			
			3/20/2012	consultant 2011 formula rate	4,768.20	RCE 00399, RWB 9.02_Attach 3	
			3/31/2012	IIL222938	1,953.46	RCE 00442	
			4/30/2012	IIL223228	828.75	RCE 00443	
			5/31/2012	IIL223519	13,569.43	RCE 00444-00447	
			7/31/2012	IL223945	1,597.50	RCE 00558, RWB 9.02_Attach 4	
			9/25/2012	IIL223712	5,625.00	RCE 00566	

Commonwealth Edison Company
2012 Rate Case Expenses Incurred in ICC Docket 11-0721
 (Amounts shown in Dollars)

Line No.	Provider of Service	Description of Service	Invoice or Transaction Date	Invoice or Entry	Amount	Cross- Reference to ComEd Ex. 8.06	Amount Shown on ComEd Ex. 3.09, page 2
15	Other	Miscellaneous travel, meal, postage, shipping expenses					\$ 9,112
			11/12/2011	Chicago Tribune 1588216	6,916.00	RCE 00413	
		various		Fedex on Pcard	810.16	RCE 00398	
		various		Fedex and parking on Pcard	633.14	RCE 00399, RWB 9.02_Attach 3	
			6/28/2012	Payroll reimbursement	5.00		
		various		C2 Legal billed on R3 invoice 1430	747.84	RCE 00566	
16	<u>External Legal</u>	Outside Attorney Fees & Expenses					\$ 1,747,663
			Jan-12	Rvs reaccrue outstanding invoices	(127,839.00)	RCE 00365-00368	
			Jan-12	Rvs December services accrual	(245,000.00)	RCE 00365-00368	
			1/31/2012	1010620 (c)	115,649.68	RCE 00448-00450	
			2/21/2012	1010656	129,311.30	RCE 00451-00453	
			3/7/2012	1010685	132,507.39	RCE 00454-00456	
			4/5/2012	1010737	130,326.63	RCE 00457-00460	
			5/16/2012	1010803 (d)	126,560.57	RCE 00461-00463	
			6/20/2012	1010858 (e)	110,476.85	RCE 00464-00465	
			7/20/2012	1010905A	80,148.86	RCE 00466-00471	
			8/17/2012	1010930A (f)	72,799.62	RCE 00472-00479	
			9/30/2012	1010999 (g)	2,549.78	RCE 00480-00482	
			11/30/2012	1011147	5,223.20	RCE 00483-00485	
			1/10/2012	33122015	577.00	RCE 00489-00491	
			7/31/2012	9239170	73,537.00	RCE 00492-00497	
			8/29/2012	9240760	25,360.60	RCE 00498-00501	
			9/28/2012	9242993	22,947.04	RCE 00502-00504	
			10/19/2012	9245745	25,568.23	RCE 00505-00508	
			11/29/2012	9248074	86,315.04	RCE 00509-00516	
			11/30/2012	9249587	20,319.34	RCE 00517-00520	
			12/14/2012	9250464	71,696.46	RCE 00521-00526	
			2/28/2012	893	75,000.00	RCE 00527-00529	
			4/4/2012	920	5,165.80	RCE 00530-00534	
			7/22/2012	1216	75,225.40	RCE 00535-00537	
			7/23/2012	1217	75,031.46	RCE 00538-00540	
			4/20/2012	989	75,136.95	RCE 00541-00543	
			7/16/2012	1170	75,000.00	RCE 00544-00546	
			7/24/2012	1218	75,655.58	RCE 00547-00549	
			7/25/2012	1219	113,902.35	RCE 00550-00552	
			12/14/2012	1627	3,752.00	RCE 00553-00555	
			8/21/2012	1295 (h)	325.02	RCE 00556-00558	
			8/21/2012	1296	125,000.00	RCE 00559-00561	

Commonwealth Edison Company
2012 Rate Case Expenses Incurred in ICC Docket 11-0721
 (Amounts shown in Dollars)

Line No.	Provider of Service	Description of Service	Invoice or Transaction Date	Invoice or Entry	Amount	Cross- Reference to ComEd Ex. 8.06	Amount Shown on ComEd Ex. 3.09, page 2
			12/15/2012	1628	46.90	RCE 00562-00563	
			10/19/2012	1430 (i)	125,137.52	RCE 00564-00566	
			12/16/2012	1629	328.30	RCE 00567-00569	
			12/17/2012	1630	4,361.70	RCE 00570-00572	
			12/18/2012	1631	4,707.40	RCE 00573-00575	
			1/20/2012	32001464	28,887.39	RCE 00579-00582	
			2/27/2012	32008093	27,472.00	RCE 00583-00586	
			3/20/2012	32012439	13,109.50	RCE 00587-00590	
			4/20/2012	32018649	9,816.30	RCE 00591-00593	
			6/28/2012	32033002	11,845.50	RCE 00594-00596	
			6/19/2012	32030869	11,525.00	RCE 00597-00599	
			7/19/2012	32037231	230.50	RCE 00600-00602	
			9/20/2012	32049896	10,049.80	RCE 00603-00605	
			11/20/2012	32062222	276.60	RCE 00606-00607	
		various		note (j)	(58,361.80)		
17		Sum of items detailed above					\$ 2,158,188
18		Rate Case Expenses Incurred in 2012 in connection with ICC Docket No. 11-0721, as shown on ComEd Ex. 3.09, page 2, Line 18.					<u>2,170,487</u>
20		Difference					<u>\$ (12,299)</u>
21		Unreconciled amount (itemized legal fees greater than amount shown on ComEd Ex. 3.09, page 2.					\$ (27,801)
22		Unreconciled amount of SFIO charges for rate case preparation and consulting.					22,350
23		Duplicate entry of CWC charge from SFIO invoice 52.					17,750
24		Difference					<u>\$ 12,299</u>

Notes:

- (a) Charges reflected on certain invoices were incorrectly coded to this matter and were subsequently reversed in 2012. See the attachment to ComEd's Response to Staff Data Request ST 6.01 labeled as ST 6.01_Attach 1, in ICC Docket No. 12-0321.
- (b) Invoiced line items totaling \$1,687.50 have been removed from this request as described in ComEd Ex. 8.11.
- (c) \$15.00 of the last expense item listed has been removed from this request as described in ComEd Ex. 8.11.
- (d) Charge for SFIO stated separately above, beginning at Line 9.
- (e) \$24.75 telephone charge dated 4/6/12 removed from this request as described in ComEd Ex. 8.11.
- (f) Charges for The Bridge Group are stated separately above, beginning at Line 13.
- (g) Charges for Financo are stated separately above, at Line 4.
- (h) Charges for Trial Graphix invoice IIL223945 stated separately, above at Line 14.
- (i) Charges for Trial Graphix invoice IIL223712 stated separately, above at Line 14. C2 Legal charges separately stated above at Line 15.
- (j) Remainder of legal fees removed from this request as described in ComEd Ex. 8.11.

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests**

RWB 5.01 – 5.03

Date Received: June 12, 2013

Date Initial Response Served: July 1, 2013

Date Supplemental Response Served: July 11, 2013

Relates to advertising expenses

REQUEST NO. RWB 5.03:

For all other advertising costs not discussed in the Company's response to RWB 5.02 or 5.03, please provide copies of all advertisements and scripts whose costs were included in ComEd's formula rate filing, ComEd Ex. 3.18. Please include a listing of the production schedule and costs of each advertisement, and provide invoices for all such costs.

SUPPLEMENTAL RESPONSE:

Per discussion with Staff, ComEd is providing the invoice with the largest dollar amount recorded for 2012 for each vendor listed in the attachment to ComEd's initial Response to Staff Data Request RWB 5.03 labeled as RWB 5.03_Attach 1, in the attachment labeled as RWB 5.03 SUPP_Attach 1 (CONFIDENTIAL AND PROPRIETARY).

The journal entry DOFXCORREC in the amount of \$147,209, shown on the attachment to ComEd's initial response to RWB 5.03 labeled as RWB 5.03_Attach 1 represents an entry recorded to reallocate a portion of payments processed in the first months of 2012 to FERC Account 909. This entry included payments to the following vendors: Faith in Place, Ignition Holdings, and Medius & Associates.

Please note that an invoice included in this response may indicate an amount that exceeds the amount shown on the attachment to ComEd's initial Response to Staff Data Request RWB 5.03 labeled as RWB 5.03_Attach 1. In these instances the payment was charged to multiple projects and the payment then derived to more than the one (1) FERC Account listed on the attachment.

RESPONSE:

Per discussion with Staff, please refer to the attachment labeled as RWB 5.03_Attach 1 for a listing of costs, by vendor, payment reference, payment date and amount of those charges which support the informational and instructional advertising costs included in ComEd's revenue requirement.

See the attachment labeled as RWB 5.03_Attach 2 for copies of informational and instructional advertisements and scripts.

The timeline for the EIMA related customer education and outreach can be found in ComEd's Revised Smart Grid Advanced Metering Infrastructure Deployment Plan, Item 14, page 126 filed in ICC Dkt. No. 13-0285. This report can be found on the ICC's eDocket system at the following link:

<http://www.icc.illinois.gov/docket/files.aspx?no=13-0285&docId=197232>.

This referenced page is also attached hereto as RWB 5.03_Attach 3. Note that the reference to 'combined effort' refers to other ComEd departments and not to outside agencies.

The media schedules for the various ComEd customer informational and instructional related campaigns on safety and efficiency are included herewith as RWB 5.03_Attach 4. Please note that these pages are extracts from planning documents and the amounts shown are projections developed in the planning stages and are not reflective of final invoiced amounts.

Commonwealth Edison Company
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<u>FERC Account</u>	<u>Sub Account</u>	<u>Vendor - Name/Journal ID</u>	<u>Payment Reference Number</u>	<u>JH - Journal Header Date</u>	<u>Project</u>	<u>Total (In Dollars)</u>
[909000] Inform and Instruct advert exp	Salaries and Benefits and miscellaneous	N/A	N/A	20120915 [12MEAMIED]	AMI Education and Outreach	\$ 40,650
[909000] Inform and Instruct advert exp	Marketing dept costs (Various subaccounts)	N/A	N/A	20120915 [12MEAMIED]	AMI Education and Outreach	147,209
[909000] Inform and Instruct advert exp	[514060] Other Services	DOFXCORREC	N/A	20121220 [12MEAMIED]	AMI Education and Outreach	57,314
[909000] Inform and Instruct advert exp	[514060] Other Services	DOFXACRUAL, PACO	N/A	20121211 [12MEAMIED]	AMI Education and Outreach	490
[909000] Inform and Instruct advert exp	[514060] Other Services	CAMBRIDGE PARTNERS & ASSOCIATES INC.	192672300000	20121211 [12MEAMIED]	AMI Education and Outreach	486
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	3561300000	20121025 [12MEAMIED]	AMI Education and Outreach	5,900
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	13390300000	20121025 [12MEAMIED]	AMI Education and Outreach	434
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	99871300000	20121025 [12MEAMIED]	AMI Education and Outreach	589
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	176441300000	20121025 [12MEAMIED]	AMI Education and Outreach	111
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	228281300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,450
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	278670300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,500
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	297261300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,785
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	301341300000	20121025 [12MEAMIED]	AMI Education and Outreach	938
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	310871300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,238
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	327061300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,310
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	376441300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,288
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	384190300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,304
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	401341300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,000
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	410871300000	20121025 [12MEAMIED]	AMI Education and Outreach	3,925
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	423701300000	20121025 [12MEAMIED]	AMI Education and Outreach	405
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	427061300000	20121025 [12MEAMIED]	AMI Education and Outreach	631
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	476441300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,915
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	510871300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,875
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	523701300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,220
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	527061300000	20121025 [12MEAMIED]	AMI Education and Outreach	900
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	527621300000	20121025 [12MEAMIED]	AMI Education and Outreach	2,141
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	623701300000	20121025 [12MEAMIED]	AMI Education and Outreach	563
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	627621300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,550
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	660341300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,148
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	688421300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,913
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	723701300000	20121025 [12MEAMIED]	AMI Education and Outreach	11,044
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	727621300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,660
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	733701300000	20121025 [12MEAMIED]	AMI Education and Outreach	638
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	773791300000	20121025 [12MEAMIED]	AMI Education and Outreach	230
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	788421300000	20121025 [12MEAMIED]	AMI Education and Outreach	268
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	810871300000	20121025 [12MEAMIED]	AMI Education and Outreach	

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[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	823701300000	20121025 [12MEAMIED]	AMI Education and Outreach	858
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	833701300000	20121025 [12MEAMIED]	AMI Education and Outreach	875
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	910871300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,373
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	923701300000	20121025 [12MEAMIED]	AMI Education and Outreach	189
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	933701300000	20121025 [12MEAMIED]	AMI Education and Outreach	2,100
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	992561300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,770
[909000] Inform and Instruct advert exp	[514060] Other Services	FAITH IN PLACE	309661300000	20121025 [12MEAMIED]	AMI Education and Outreach	20,000
[909000] Inform and Instruct advert exp	[514060] Other Services	FAITH IN PLACE	630231300000	20121025 [12MEAMIED]	AMI Education and Outreach	20,000
[909000] Inform and Instruct advert exp	[514060] Other Services	FAITH IN PLACE	778451300000	20121025 [12MEAMIED]	AMI Education and Outreach	20,000
[909000] Inform and Instruct advert exp	[514060] Other Services	FAITH IN PLACE	939141300000	20121025 [12MEAMIED]	AMI Education and Outreach	20,000
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	763461300000	20121025 [12MEAMIED]	AMI Education and Outreach	16,593
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	776141300000	20121025 [12MEAMIED]	AMI Education and Outreach	2,176
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	811181300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,373
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	867671300000	20121025 [12MEAMIED]	AMI Education and Outreach	7,903
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	967671300000	20121025 [12MEAMIED]	AMI Education and Outreach	975
[909000] Inform and Instruct advert exp	[514060] Other Services	MKTG INC.	550231300000	20121025 [12MEAMIED]	AMI Education and Outreach	417
[909000] Inform and Instruct advert exp	[514060] Other Services	MOORE SYNDICATION INC.	907861300000	20121025 [12MEAMIED]	AMI Education and Outreach	3,253
[909000] Inform and Instruct advert exp	[514060] Other Services	QUESTLINE INC.	629671300000	20121025 [12MEAMIED]	AMI Education and Outreach	500
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	12141300000	20121025 [12MEAMIED]	AMI Education and Outreach	2,200
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	98511300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,900
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	335501300000	20121025 [12MEAMIED]	AMI Education and Outreach	2,800
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	431771300000	20121025 [12MEAMIED]	AMI Education and Outreach	3,800
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	531771300000	20121025 [12MEAMIED]	AMI Education and Outreach	8,400
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	687071300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,750
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	693161300000	20121025 [12MEAMIED]	AMI Education and Outreach	950
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	785111300000	20121025 [12MEAMIED]	AMI Education and Outreach	3,525
[909000] Inform and Instruct advert exp	[514060] Other Services	THE BLACKSTONE GROUP INC.	131901300000	20121025 [12MEAMIED]	AMI Education and Outreach	25,000
[909000] Inform and Instruct advert exp	[514060] Other Services	THE BLACKSTONE GROUP INC.	231901300000	20121025 [12MEAMIED]	AMI Education and Outreach	25,000
[909000] Inform and Instruct advert exp	[514060] Other Services	THE BLACKSTONE GROUP INC.	999131300000	20121025 [12MEAMIED]	AMI Education and Outreach	12,500
[909000] Inform and Instruct advert exp	[514060] Other Services	THE SPECIALIZED MARKETING GROUP, INC.	141641300000	20121025 [12MEAMIED]	AMI Education and Outreach	8,742
[909000] Inform and Instruct advert exp	[514060] Other Services	THE SPECIALIZED MARKETING GROUP, INC.	600231300000	20121025 [12MEAMIED]	AMI Education and Outreach	783
[909000] Inform and Instruct advert exp	[514060] Other Services	THE SPECIALIZED MARKETING GROUP, INC.	676261300000	20121025 [12MEAMIED]	AMI Education and Outreach	5,273
[909000] Inform and Instruct advert exp	[514060] Other Services	THE SPECIALIZED MARKETING GROUP, INC.	800231300000	20121025 [12MEAMIED]	AMI Education and Outreach	1,111
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	55791300000	20121029 [12MEAMIED]	AMI Education and Outreach	2,035
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	873791300000	20121029 [12MEAMIED]	AMI Education and Outreach	500
[909000] Inform and Instruct advert exp	[514060] Other Services	FAITH IN PLACE	585481300000	20121029 [12MEAMIED]	AMI Education and Outreach	32,500

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[909000] Inform and Instruct advert exp	[514060] Other Services	QUESTLINE INC.	659691300000	20121029	[12MEAMIED] AMI Education and Outreach	1,600
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	40881300000	20121029	[12MEAMIED] AMI Education and Outreach	2,825
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	95481300000	20121029	[12MEAMIED] AMI Education and Outreach	950
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	996591300000	20121029	[12MEAMIED] AMI Education and Outreach	1,925
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	724552300000	20121030	[12MEAMIED] AMI Education and Outreach	189
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	525652300000	20121031	[12MEAMIED] AMI Education and Outreach	845
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	332952300000	20121105	[12MEAMIED] AMI Education and Outreach	1,386
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	801262300000	20121108	[12MEAMIED] AMI Education and Outreach	15,000
[909000] Inform and Instruct advert exp	[514060] Other Services	SEDGWICK PRODUCTIONS INC	862262300000	20121108	[12MEAMIED] AMI Education and Outreach	250
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	392562300000	20121113	[12MEAMIED] AMI Education and Outreach	6,000
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	87862300000	20121116	[12MEAMIED] AMI Education and Outreach	1,288
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	187862300000	20121116	[12MEAMIED] AMI Education and Outreach	1,756
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	387862300000	20121116	[12MEAMIED] AMI Education and Outreach	599
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	577862300000	20121116	[12MEAMIED] AMI Education and Outreach	1,823
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	677862300000	20121116	[12MEAMIED] AMI Education and Outreach	2,044
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	777862300000	20121116	[12MEAMIED] AMI Education and Outreach	2,788
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	877862300000	20121116	[12MEAMIED] AMI Education and Outreach	1,606
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	964962300000	20121119	[12MEAMIED] AMI Education and Outreach	681
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	299962300000	20121120	[12MEAMIED] AMI Education and Outreach	1,133
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	399962300000	20121120	[12MEAMIED] AMI Education and Outreach	1,969
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	180572300000	20121128	[MKTEBILL] eBill Promotions	34,087
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	114672300000	20121129	[12MEAMIED] AMI Education and Outreach	1,757
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	193672300000	20121129	[12MEAMIED] AMI Education and Outreach	14
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	504672300000	20121129	[12MEAMIED] AMI Education and Outreach	17
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	693672300000	20121129	[12MEAMIED] AMI Education and Outreach	1,478
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	704672300000	20121129	[12MEAMIED] AMI Education and Outreach	3,607
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	904672300000	20121129	[12MEAMIED] AMI Education and Outreach	10,773
[909000] Inform and Instruct advert exp	[514060] Other Services	LEO BURNETT USA, INC.	490672300000	20121129	[12MEAMIED] AMI Education and Outreach	750
[909000] Inform and Instruct advert exp	[514060] Other Services	LEO BURNETT USA, INC.	799572300000	20121129	[12MEAMIED] AMI Education and Outreach	54,995
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	545772300000	20121203	[12MEAMIED] AMI Education and Outreach	22,267
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	645772300000	20121203	[12MEAMIED] AMI Education and Outreach	4,195
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	369082300000	20121206	[12MEAMIED] AMI Education and Outreach	1,039
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	504182300000	20121207	[12MEAMIED] AMI Education and Outreach	460
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	2382300000	20121210	[12MEAMIED] AMI Education and Outreach	575
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	102382300000	20121210	[12MEAMIED] AMI Education and Outreach	7,431
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	202382300000	20121210	[12MEAMIED] AMI Education and Outreach	10,644

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[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	402382300000	20121210 [12MEAMIED]	AMI Education and Outreach	726
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	502382300000	20121210 [12MEAMIED]	AMI Education and Outreach	2,157
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	602382300000	20121210 [12MEAMIED]	AMI Education and Outreach	1,970
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	642382300000	20121210 [12MEAMIED]	AMI Education and Outreach	219
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	702382300000	20121210 [12MEAMIED]	AMI Education and Outreach	11,263
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	742382300000	20121210 [12MEAMIED]	AMI Education and Outreach	3,189
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	548282300000	20121210 [12MEAMIED]	AMI Education and Outreach	163
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	578282300000	20121210 [12MEAMIED]	AMI Education and Outreach	4,785
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	545772300000	20121211 [12MEAMIED]	AMI Education and Outreach	(6,680)
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	699382300000	20121211 [12MEAMIED]	AMI Education and Outreach	1,350
[909000] Inform and Instruct advert exp	[514060] Other Services	LEO BURNETT USA, INC.	181582300000	20121212 [12MEAMIED]	AMI Education and Outreach	19,250
[909000] Inform and Instruct advert exp	[514060] Other Services	LEO BURNETT USA, INC.	522582300000	20121212 [12MEAMIED]	AMI Education and Outreach	750
[909000] Inform and Instruct advert exp	[514060] Other Services	EIRE DIRECT MARKETING LLC	664682300000	20121213 [12MEAMIED]	AMI Education and Outreach	3,538
[909000] Inform and Instruct advert exp	[514060] Other Services	MEDIUS & ASSOC.	579782300000	20121217 [MKTEBILL]	eBill Promotions	15,000
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	351982300000	20121218 [12MEAMIED]	AMI Education and Outreach	836
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	451982300000	20121218 [12MEAMIED]	AMI Education and Outreach	2,500
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	551982300000	20121218 [12MEAMIED]	AMI Education and Outreach	2,463
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	651982300000	20121218 [12MEAMIED]	AMI Education and Outreach	23,407
[909000] Inform and Instruct advert exp	[514060] Other Services	IGNITION HOLDINGS, LLC	511392300000	20121221 [12MEAMIED]	AMI Education and Outreach	625
[909000] Inform and Instruct advert exp	[514060] Other Services	MOORE SYNDICATION INC.	686552300000	20121226 [12MEAMIED]	AMI Education and Outreach	426
[909000] Inform and Instruct advert exp	[514060] Other Services	SERGIO ALONSA ALZATE	839492300000	20121226 [12MEAMIED]	AMI Education and Outreach	150
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	DOFXCORREC	N/A	20120915 [12MEAMIED]	AMI Education and Outreach	(69,111)
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	DOFXACRUAL, EIRE	N/A	20121220 [12MEAMIED]	AMI Education and Outreach	735
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	DOFXACRUAL, AJENDA	N/A	20121220 [12MEAMIED]	AMI Education and Outreach	837
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	DOFXACRUAL, MEDIUS	N/A	20121220 [MKTEBILL]	eBill Promotions	8,688
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	56791300000	20121029 [12MEAMIED]	AMI Education and Outreach	50
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	155532300000	20121029 [12MEAMIED]	AMI Education and Outreach	1,275
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	483732300000	20121029 [12MEAMIED]	AMI Education and Outreach	188
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	583732300000	20121029 [12MEAMIED]	AMI Education and Outreach	2,275
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	746791300000	20121029 [12MEAMIED]	AMI Education and Outreach	675
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	846791300000	20121029 [12MEAMIED]	AMI Education and Outreach	188
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	COMUNICAD INTEGRAL COMM. SVCS., INC.	946791300000	20121029 [12MEAMIED]	AMI Education and Outreach	50
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	286232300000	20121029 [12MEAMIED]	AMI Education and Outreach	1,550
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	350142300000	20121005 [MKTEBILL]	eBill Promotions	208
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	386232300000	20121029 [12MEAMIED]	AMI Education and Outreach	63
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	477862300000	20121116 [MKTEBILL]	eBill Promotions	1,010

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[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	486232300000	20121029	[12MEAMIED] AMI Education and Outreach	2,544
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	630412300000	20121029	[12MEAMIED] AMI Education and Outreach	1,552
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	730412300000	20121029	[12MEAMIED] AMI Education and Outreach	675
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	786232300000	20121029	[12MEAMIED] AMI Education and Outreach	720
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	830412300000	20121029	[12MEAMIED] AMI Education and Outreach	1,250
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	892152300000	20121023	[MKTEBILL] eBill Promotions	2,513
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	930412300000	20121029	[12MEAMIED] AMI Education and Outreach	2,400
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	EIRE DIRECT MARKETING LLC	932482300000	20121211	[MKTEBILL] eBill Promotions	9,070
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	ENERGY EDUCATION COUNCIL	376302300000	20120808	[CEADVINF] ComEd Informatinal Adv	20,000
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	FAITH IN PLACE	948762300000	20121119	[12MEAMIED] AMI Education and Outreach	10,000
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	452300000	20121030	[12MEAMIED] AMI Education and Outreach	1,875
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	17081300000	20121025	[12MEAMIED] AMI Education and Outreach	38,011
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	27061300000	20121025	[12MEAMIED] AMI Education and Outreach	50,545
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	51312300000	20121029	[12MEAMIED] AMI Education and Outreach	19,894
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	55532300000	20121029	[12MEAMIED] AMI Education and Outreach	364
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	55532300000	20121226	[12MEAMIED] AMI Education and Outreach	156
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	100452300000	20121030	[12MEAMIED] AMI Education and Outreach	26,910
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	200452300000	20121030	[12MEAMIED] AMI Education and Outreach	1,974
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	220412300000	20121029	[12MEAMIED] AMI Education and Outreach	5,371
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	300452300000	20121030	[12MEAMIED] AMI Education and Outreach	16,799
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	404991300000	20121029	[12MEAMIED] AMI Education and Outreach	48,400
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	673432300000	20121029	[12MEAMIED] AMI Education and Outreach	41,204
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	733741300000	20121025	[12MEAMIED] AMI Education and Outreach	18,566
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	773432300000	20121029	[12MEAMIED] AMI Education and Outreach	11,394
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	773432300000	20121226	[12MEAMIED] AMI Education and Outreach	4,883
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	799352300000	20121030	[12MEAMIED] AMI Education and Outreach	1,325
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	899352300000	20121030	[12MEAMIED] AMI Education and Outreach	233
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	945532300000	20121029	[12MEAMIED] AMI Education and Outreach	938
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	945532300000	20121226	[12MEAMIED] AMI Education and Outreach	402
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	IGNITION HOLDINGS, LLC	999352300000	20121030	[12MEAMIED] AMI Education and Outreach	244
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	MEDIUS & ASSOC.	476891300000	20121029	[12MEAMIED] AMI Education and Outreach	195
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	MEDIUS & ASSOC.	615232300000	20121029	[12MEAMIED] AMI Education and Outreach	1,504
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	QUESTLINE INC.	240902300000	20121029	[12MEAMIED] AMI Education and Outreach	800
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	QUESTLINE INC.	808722300000	20121029	[12MEAMIED] AMI Education and Outreach	800
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	REGULUS INTEGRATED	62872300000	20121213	[12MEAMIED] AMI Education and Outreach	1,770
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	SEDGWICK PRODUCTIONS INC	385022300000	20121029	[12MEAMIED] AMI Education and Outreach	225

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[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	THE BLACKSTONE GROUP INC.	266812300000	20121029	[12MEAMIED] AMI Education and Outreach	12,500
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	THE BLACKSTONE GROUP INC.	843812300000	20121029	[12MEAMIED] AMI Education and Outreach	5,500
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	THE SPECIALIZED MARKETING GROUP, INC.	491722300000	20121029	[12MEAMIED] AMI Education and Outreach	9,309
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	WHAT COUNTS, INC	226823000000	20121213	[12MEAMIED] AMI Education and Outreach	55
[909000] Inform and Instruct advert exp	[514070] Communication/Publication Svcs	WHAT COUNTS, INC	701362300000	20121212	[12MEAMIED] AMI Education and Outreach	50
[909000] Inform and Instruct advert exp	[514071] Advertising Services	Net Accrual entries	N/A	20120101	[CEADVINF] ComEd Informatinal Adv	(28,311)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	5191300000	20120718	[CEADVINF] ComEd Informatinal Adv	7,199
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	118513000000	20120521	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	241823000000	20121207	[CEADVINF] ComEd Informatinal Adv	(653)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	390323000000	20120921	[CEADVINF] ComEd Informatinal Adv	(1,120)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	474923000000	20121226	[CEADVINF] ComEd Informatinal Adv	103,656
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	852013000000	20120220	[CEADVINF] ComEd Informatinal Adv	52,500
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	876713000000	20120621	[CEADVINF] ComEd Informatinal Adv	14,800
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	915123000000	20120827	[CEADVINF] ComEd Informatinal Adv	85,154
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	105191300000	20120727	[CEADVINF] ComEd Informatinal Adv	80,748
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	160132300000	20120921	[CEADVINF] ComEd Informatinal Adv	36,750
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	177121300000	20120321	[CEADVINF] ComEd Informatinal Adv	(69,297)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	195052300000	20121022	[CEADVINF] ComEd Informatinal Adv	(100)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	201141300000	20120427	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	246291300000	20120719	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	268312300000	20120823	[CEADVINF] ComEd Informatinal Adv	18,375
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	275201300000	20120220	[CEADVINF] ComEd Informatinal Adv	73,792
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	376451300000	20120515	[CEADVINF] ComEd Informatinal Adv	140
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	384052300000	20121022	[CEADVINF] ComEd Informatinal Adv	5,655
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	387671300000	20120621	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	390141300000	20120423	[CEADVINF] ComEd Informatinal Adv	73,792
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	400132300000	20120921	[CEADVINF] ComEd Informatinal Adv	150
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	401851300000	20120521	[CEADVINF] ComEd Informatinal Adv	73,792
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	405191300000	20120718	[CEADVINF] ComEd Informatinal Adv	400
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	416052300000	20121022	[CEADVINF] ComEd Informatinal Adv	51,286
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	475201300000	20120220	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	477121300000	20120321	[CEADVINF] ComEd Informatinal Adv	26,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	487671300000	20120621	[CEADVINF] ComEd Informatinal Adv	2,500
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	494182300000	20121207	[CEADVINF] ComEd Informatinal Adv	206
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	501851300000	20120521	[CEADVINF] ComEd Informatinal Adv	68,905
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	512172300000	20121121	[CEADVINF] ComEd Informatinal Adv	51,286

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[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	516052300000	20121022	[CEADVINF] ComEd Informatinal Adv	18,375
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	542172300000	20121121	[CEADVINF] ComEd Informatinal Adv	(215)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	574182300000	20121207	[CEADVINF] ComEd Informatinal Adv	(858)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	610212300000	20120821	[CEADVINF] ComEd Informatinal Adv	5,000
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	621572300000	20121128	[CEADVINF] ComEd Informatinal Adv	(12,950)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	677671300000	20120621	[CEADVINF] ComEd Informatinal Adv	8,000
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	685201300000	20120220	[CEADVINF] ComEd Informatinal Adv	(819)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	699212300000	20120822	[CEADVINF] ComEd Informatinal Adv	51,286
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	701572300000	20121128	[CEADVINF] ComEd Informatinal Adv	(6,691)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	701851300000	20120521	[CEADVINF] ComEd Informatinal Adv	1,936
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	701851300000	20120531	[CEADVINF] ComEd Informatinal Adv	(1,936)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	706492300000	20121226	[CEADVINF] ComEd Informatinal Adv	47,250
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	754182300000	20121207	[CEADVINF] ComEd Informatinal Adv	(180)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	772172300000	20121121	[CEADVINF] ComEd Informatinal Adv	18,375
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	777671300000	20120621	[CEADVINF] ComEd Informatinal Adv	73,792
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	805191300000	20120718	[CEADVINF] ComEd Informatinal Adv	20,000
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	812512300000	20120827	[CEADVINF] ComEd Informatinal Adv	3,248
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	817132300000	20120924	[CEADVINF] ComEd Informatinal Adv	4,550
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	885201300000	20120220	[CEADVINF] ComEd Informatinal Adv	147,583
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	890141300000	20120423	[CEADVINF] ComEd Informatinal Adv	(60,134)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	891572300000	20121128	[CEADVINF] ComEd Informatinal Adv	57
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	898032300000	20120921	[CEADVINF] ComEd Informatinal Adv	6,469
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	905191300000	20120718	[CEADVINF] ComEd Informatinal Adv	25,900
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	920132300000	20120921	[CEADVINF] ComEd Informatinal Adv	51,286
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	920580300000	20120120	[CEADVINF] ComEd Informatinal Adv	(140)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	932572300000	20121128	[CEADVINF] ComEd Informatinal Adv	(13,801)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	967121300000	20120321	[CEADVINF] ComEd Informatinal Adv	73,792
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	975201300000	20120220	[CEADVINF] ComEd Informatinal Adv	(140)
[909000] Inform and Instruct advert exp	[514071] Advertising Services	LEO BURNETT USA, INC.	994191300000	20120718	[CEADVINF] ComEd Informatinal Adv	59,727
[909000] Inform and Instruct advert exp	[514071] Advertising Services	WTTW11	698370300000	20120113	[CEADVINF] ComEd Informatinal Adv	50,000
[909000] Inform and Instruct advert exp	[515060] Other Professional	DOFXCORREC	(blank)	20120915	[12MEAMIED] AMI Education and Outreach	1,381
[909000] Inform and Instruct advert exp	[515080] Staff Augmentation	DOFXCORREC	(blank)	20120915	[12MEAMIED] AMI Education and Outreach	2,396
Total Informational and Instructional Advertising						\$ 2,598,208

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CAMBRIDGE PARTNERS & ASSOCIATES, INC.

500 N. Plum Grove Road
 Palatine, IL 60067-3522
 (847) 776-1976 FAX (847) 776-1980

BILL TO

Elsie Brands
 c/o A/P-Invoices@exeloncorp.com
 Commonwealth Edison Company
 3 Lincoln Center
 Oakbrook Terrace, IL 60181

Cambridge Partners & Associates, Inc. appreciates your business

DATE INVOICE #
 11/26/2012 C11077T3-1

DESCRIPTION	AMOUNT
Contract Order #01087481	
Professional fee and expenses associated with copying Smart Home Showcase information to client supplied USB "Thumb drives."	
PROGRESS BILLING - 11/19 through 11/26/2012	
PROFESSIONAL FEE Copying Smart Home Showcase information to 2,000 client supplied USB "Thumb drives." Removing 2,000 Thumb drives from plastic sleeves	REDACTED
Expenses: pick-up and delivery service	

Finance charge of 1 1/2 % per month (18% APR) added to balances over 30 days.

Total	REDACTED
--------------	-----------------

* Management Consulting * Valuations * Technical Consulting



INVOICE
No. 120626

Contract #
1102492

July 25, 2012

Elsie Brands
Sr. Marketing Specialist
ComEd
Three Lincoln Centre
Oakbrook Terrace, IL 60181

Description

For translation into Spanish of three games.

- **Game: Energy Efficiency 101** **REDACTED**
This was a ***RUSH*** project and the work involved: translation first draft into two versions: Formal and informal Spanish (all documentation has been previously translated into formal Spanish for ComEd. However, this document needed to be in informal Spanish. Updated final translation with final English file sent with changes.

 - **Game: Power On!** **REDACTED**
This was a ***RUSH*** project and the work involved: translation first draft into two versions: Formal and informal Spanish (all documentation has been previously translated into formal Spanish for ComEd. However, this document needed to be in informal Spanish. Updated final translation with final English file sent with changes.

 - **Game: Smart Home** **REDACTED**
This was a ***RUSH*** project and the work involved: translation first draft into two versions: Formal and informal Spanish (all documentation has been previously translated into formal Spanish for ComEd. However, this document needed to be in informal Spanish. Updated final translation with final English file sent with changes.
- Total due: REDACTED**

Your business is greatly appreciated!

2154 North Nordica Ave., Chicago, IL 60707 • Phone (708) 305-0782 • Fax (708) 850-1305 • Email mneva10274@aol.com



Ref # 702382300000



INVOICE

Exelon Business Services Co.
PO Box 8085
Chicago, IL 60680-8085

Invoice Date: December 6, 2012

Terms: *Net 30 Days*

Contract# 1078406
Release# 00032

Invoice# 36379

12CE71
Rockford Annex/FTF
DATE OF SERVICE -12 /03/12 THROUGH 12/31/12

Account Service Fees

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Fee</u>
Best	17.0		REDACTED
Liataud	13.0		REDACTED

Account Service Fee	REDACTED
Pilot Expenses	REDACTED
Invoice Total	REDACTED

EIRE DIRECT MARKETING LLC
720 N. Franklin St. Ste 310
CHICAGO, IL 60654-7212
FEIN 36-4408942

Ref # 376302300000



Invoice

Date	Invoice #
7/19/2012	801

Energy Education Council, 400 Chatham Road, Suite 201, Springfield, IL 62704, Ph: 217-546-6815, Fax: 217-546-6212

Providing life-saving, energy-saving, and cost-saving information and resources

Featuring the award-winning program:



Bill To:

ComEd, An Exelon Company
 Three Lincoln Centre
 Oakbrook Terrace, IL 60181-4204

Date Due
Net 30 days

Description	Amount
<p>22 Billboards in ComEd Territory during Phase I and additional boards to be printed and posted in Phase II.</p> <p>Deliverables include printing and posting of 22 billboards in ComEd Territory during Phase I and additional boards to be printed and posted in phase II. All boards will be up a minimum of 30 days and will have a Daily Estimated Count measurement provided at the conclusion of the campaign.</p> <p>A banner using the ComEd billboard design will also be produced for use at the Illinois State Fair during National 811 Dig Safely Day August 11 during special programming in the Illinois Energy Zone. The banner will be returned to the ComEd Safety department for further company use thereafter.</p>	REDACTED

Make all checks payable to the Energy Education Council. If you have any questions regarding invoice, contact Erin Hollinshead at 217-546-6815.

Total	REDACTED
Payments/Credits	
Balance Due	

Thank you for your membership and support of energy safety and efficiency!

Faith in Place
70 E. Lake Street, Suite 920
Chicago, IL 60601

Service

provided to: *Com Ed*
3 Lincoln Centre
Oak Brook Terrace, IL 60181
Attention: Laura Basili

Invoice Date	Invoice Number	Contract #	Terms
6/27/2012	105	01103782	Net 45 Days

Description of Services/Products

Progress payment for August

REDACTED

(includes operation of program at 4 sites with 70 youth, management of all additional staff, stipends for youth, Participation in ComEd promotional events, coordination with ComEd staff and Chicago Urban League staff, final payment to Chicago Urban League)

TOTAL

REDACTED

Codeblock: 483/10601/683/517010/12MEEIMAO

Ref # 27061300000

Invoice

197 McWhorter Drive
 Fitzgerald, GA 31750

Date	Invoice #
5/15/2012	8808

Bill To
Exelon Business Services Company Accounts Payable P.O. Box 8085 Chicago, Illinois 60680-8085 apinvoices@exeloncorp.com

P.O. No.	Terms	Project
	Net 45	

Quantity	Description	Rate	Amount
	ComEd 2012 Out of Pocket expenses: cell phone experience (cube buildout) shipping supplies (fonts) program development (reporting site) Total Out of Pocket expenses: \$119,415.22 management fee - May 30% Energy Efficiency: \$43,324.57 70% Grid Modernization: \$101,090.65 CONTRACT #01104459	REDACTED	REDACTED
		Total	REDACTED

Leo Burnett

Ref # 885201300000

INVOICE

Exelon
Com-ed, A Exelon Company
440 S. LaSalle, 33rd Floor
Chicago IL 60603
United States
John Pohl

Invoice No: 610-104182
Page #: 1 of 1
Invoice Date: 01/19/2012
Due Date: 03/04/2012

Project ID: 610-EXCOMFE2002
Proj. Descr: 2012 Q1 ComEd Agency Fee
Project Type: Service Fee
Client: Exelon
Product: ComEd

Estimate No:
GL Account No:
Internal Order No:
Cost Center:
Client PO No.:
Task Order No.:
Reference No:
Charge Period:
Month of First Use:
Account Contact:

Contract # 1093220
Release # 4

Description	Inv. #	Inv. Date	Commissionable	Non-Commissionable	Amount Due
-------------	--------	-----------	----------------	--------------------	------------

ComEd Agency Fee

REDACTED

Subtotal

Total Non Commissionable:

AMOUNT DUE THIS INVOICE

BILLED TO DATE

REDACTED

Please Remit To: Leo Burnett USA
91451 Collection Center Dr
Chicago, Illinois 60693

Courier/Express Mail:
Bank of America Lockbox Srvc's
91451 Collections Center Dr
Chicago, Illinois 60693

EFT Instructions:
Bank of America
Chicago, IL
SWIFT: BOFAUS3N
ABA: **REDACTED**
ABA:
Acct Name: Leo Burnett USA
Acct # **REDACTED**

This invoice is payable in USD

Ref # 18057230000



1292 Williamsburg Lane
 Crystal Lake, IL 60014

Invoice

Date	Invoice #
11/27/2012	3985-KH

Bill To
Accounts Payable EXELON CORPORATION PO BOX 805387 Chicago, IL

P.O. No.	Terms	Project	Ordered By
	Net 30 Days		Patricia Abete

Quantity	Description	Amount
137,447	CONTRACT #: 1093159 RELEASE #: 37 Postage for Ebill postcard mailing.	REDACTED
Any questions, please contact us at 815-477-2300 or fax 815-477-9290		Total REDACTED

212.366.3400 headquarters

www.mktg.com

Invoice

Exelon-ComEd
PO Box 8085
Chicago, IL 60680

Invoice Number: 0052885-IN
Invoice Date: 3/28/2012
Job Number: 22675CII
Customer P.O.:
Page: Page 1 of 1
Terms: Net 45 Days

Attn: Elsie Brands

For professional services related to the following program:

EXE: EIMA Training POV

Item Code	Description	Amount
000100100	Client Services - 5 hours @ REDACTED	REDACTED
	Contract Order #1093188 Release #4 Date of Services: 2/1/12-4/1/12	

Invoice Total: **REDACTED**

Payment due 5/12/2012

For proper crediting of your account please make checks payable to MKTG and reference invoice number indicated above.

Send all payments to:

MKTG
75 Ninth Ave, 3rd Floor
New York, NY 10011

Alternatively, payments can be wired to:

TD Bank, NA
Account # **REDACTED**
ABA #

We thank you for your business.

75 NINTH AVENUE NEW YORK, NY 10011
212.366.3400 www.mktg.com

Ref # 659691300000



2025 Riverside Dr.
Columbus, OH 43221
614 255 3166
800 242 3654

Invoice

Bill To ComEd
Attn: Elsie Brands
Three Lincoln Centre, 2nd Fl
Oakbrooke Terrace, IL 60181-4260

Invoice # SFC #
072312A

Invoice Date Due Date
7/23/2012 8/22/2012

Description	Amount
For Questline Web Hosting services for the 2-month period of June 15, 2012 - August 14, 2012 Reference: Contract #01108219	REDACTED
Total	REDACTED
Payments/Credits	
Balance Due	

Thank you for your business!

Invoice # S0154716
Invoice Date 11/30/2012
Customer # 2365450

Invoice Address:

**ComEd
 Exelon Corporation
 Accounts Payable
 47th Floor
 Chicago, IL 60603**

Consolidated Report of Application Invoices

Page 1 of 1

Invoice #	Appl #	Application Name	Amount
0154716	CME098	ComEd CIMS Bills	REDACTED
0154717	CME099	ComEd CIMS (GAA) Bills Ameren	
0154718	CME100	ComEd CIMS Bills	

CMEGP01

Total: **REDACTED**

Ref # 531771300000

Sedgwick Productions

1728 North Sedgwick, Chicago, IL 60614

P: 312-337-3460

June 20, 2012

BILL TO: Accounts Payable
EXELON BUSINESS SERVICES CO.
An Exelon Company
P.O. Box 8085
Chicago, IL 60680-8085

INVOICE 3927

Contract No. 01101782
PROJECT: ComEd Smart Grid Overview Video
CONTACT: Tony Bustamante, ComEd
Sedgwick #: 1235

SERVICE

6/6/-6/19/12 Graphic design and animation
Editing 6 days @ \$1,400/day
VO Narrator fee and buyout
Music library
Compressions/masters
Production management

REDACTED

TOTAL DUE: REDACTED

REMIT TO: Sedgwick Productions
1728 N. Sedgwick
Chicago, IL 60614
FEIN: 36-3240163

NET 45

A finance charge of 1.5% per month (18% per annum) will be charged to accounts not paid per terms.

2013CFRU 0003258

Ref # 839492300000

Sergio Alonso Alzate
 5132 Lunt Avenue
 Skokie, IL 60077
 224-522-9915 (cell)

CODE BLOCK:
 Dept. 8575, Project CAREEDUC
REDACTED
 Dept. 0483, Project
 12MEEIMAO **REDACTED**
 Dept. 0483, Project 12MEAMIED
REDACTED

CONTRACT #: 01109444
INVOICE #: 002

To: Accounts Payable
 Exelon Corporation

Date: 11/2/12 – 11/29/12

ComEducation Workshops:	Tier #	Amount
<i>Slide Presentation – Energy Efficiency, ComEd CARE, SMART GRID/SMART METER</i>		
1) 11/3/12: Thornton Energy Fair 1 st Presentation	1	REDACTED
2) 11/3/12: Thornton Energy Fair 2 nd Presentation	1	
3) 11/3/12: Thornton Energy Fair 3 rd Presentation	1	
4) 11/5/12: CHA Downtown Headquarters	1	
5) 11/7/12: CHA Offices (Roosevelt Branch)	1	
6) 11/7/12: Commissioner Larry Rogers Jr. Property Tax Appeal Q&A Forum at Kenwood Academy High School	1	
7) 11/8/12: CHA Offices (East 75 th St. Branch)	1	
8) 11/10/12: ASI Home Care Train the trainer (English)	1	
9) 11/10/12: ASI Home Care Train the Trainer (Spanish)	1	
10) 11/14/12: Bellwood Village Hall	1	
11) 11/14/12: CHA Offices (Roosevelt Branch)	1	
12) 11/15/12: CHA Downtown Headquarters	1	
13) 11/16/12: Crestwood Energy Fair 1 st Presentation	1	
14) 11/16/12: Crestwood Energy Fair 2 nd Presentation	1	
15) 11/17/12: Faith In Place workshop at 6 th Grace Presbyterian Church (SMART GRID FOCUS)	1	
16) 11/19/12: Western Suburban Senior Services	1	
17) 11/27/12: Orchard Manor Senior Home (Lake County)	3	
18) 11/27/12: Millview Manor Senior Home (Lake County)	3	
Total		

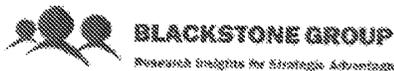
Please make check payable to: **Sergio Alonso Alzate**

Contract # 1100730

CPA # 247821

Invoice # 0407001

Ref # 231901300000



ComEd
Exelon Business Svcs Co, Accts Payable
P.O. Box 8085
Chicago, IL 60680-8085

Attention: Mr. Anthony Gianopoulos

Date: 02/10/12
Invoice Number: 0407001
Account Number: 306

Your Job Number: Cnt 01100730

INVOICE

For Professional Services for the Grid
Modernization Research Pgm, 1st Progress
Invoice: Task 2 Incentives + Partial
Billing for Task 1 and 2 Rsch Svcs Fees

Amount

\$ REDACTED

Terms: Due upon receipt

Thank you!

ACH routing information:
Routing no. REDACTED
Account no.
Citibank F.S.B.
233 North Michigan Avenue
Chicago, IL 60601

The Blackstone Group, Inc.
365 N. Michigan Avenue, Chicago, IL 60601
TEL 312.419.0400 FAX 312.419.8419
www.bggjobs.com

Ref # 491722300000

Invoice

1650 Lake Cook Road - Suite 170
 Deerfield, IL 60015
 847.267.9200

Date	Invoice #
3/27/2012	1203298cs

Bill To
Accounts Payable Exelon Business Services Co. An Exelon Company P.O. Box 8085 Chicago, IL 60680-8085

Ship To
Saiqa Malik ComEd Three Lincoln Centre Oakbrook Terrace, IL 60181

P.O. No.	Terms	Rep	Ship	Via	F.O.B.	Approval
COMED12006	Net 30 Days		3/8/2012	Truck		
Quantity	Description			Price Each	Amount	
15,000	Contract #1068820 / Release #1 / Code: 12meeimao SMART GRID PROGRAM			REDACTED	REDACTED	
	Light Bulb Key Tag Imprinted with the ComEd Powering Lives Logo					
1	Shipping & Handling					
REDACTED Discount Applied						
				Subtotal	REDACTED	
<i>Thank you for your business</i>				Sales Tax (8.0%)		
<i>Late Fee Policy: A late fee of 2.5% per month will be assessed on unpaid balances beyond the established terms listed above.</i>				Total		

INVOICE

WhatCounts
 75 Remittance Drive
 Suite 6050
 Chicago, IL 60675-6050
 (404) 995-8600



WHATCOUNTS

Invoice Date	Invoice #
11/1/2012	0037828-IN

ComEd
 3 Lincoln Centre
 Oakbrook Terrace, IL 60181

Customer #	P.O. #	Terms:	Project
00-0000906	Contract1089158	Net 30 Days	

Description	Messages Sent	Qty	Rate	Amount
Publicastor Monthly Fee - November, 2012 Email Services Monthly fee : Included Emails 500000;	500,000	1.00	REDACTED	

Please contact accounting@whatcounts.com with any questions.

Net Invoice **REDACTED**
 Sales Tax
 Invoice Total: -

Window To The World Communications, Inc.
5400 N. St. Louis Avenue
Chicago, IL 60625
(773) 509-5410 - Accounts Receivable

WTTW 11
98.7 WFMT
The Chicago Production Center
Network Chicago Guide

INVOICE

ACCOUNTS PAYABLE

EXELON BUSINESS SERVICES CO
PO BOX 8085
CHICAGO, IL 60680-8085

Date: 11/17/2011
Invoice Number: 017866
P.O. # Reference:
Terms: Due on Receipt

Page: 1 of 1
COM ED
28

CONTRACT ORDER NUMBER: 01098904

2012 TV SPONSORSHIP OF CHICAGO TONIGHT

SECOND INSTALLMENT
DUE BY DECEMBER 31, 2011

REDACTED

Make Checks Payable in U.S. Dollars to:
Window To The World Communications, Inc.

Total: \$ REDACTED

FEIN # 36-2246703

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 15.01 – 15.05
Date Received: June 27, 2013
Date Served: July 15, 2013**

REQUEST NO. RWB 15.01:

Referring to ComEd Ex.3.03, Schedules B-2.1 and B-2.6, please explain whether the adjustments to remove the various capitalized incentive compensation costs set forth therein include the payroll taxes that are derivative of those adjustments. Please provide detailed workpapers which show how the payroll taxes in question were included in those adjustments.

If the payroll taxes were not included in the adjustments to remove various capitalized incentive costs, please provide the payroll tax amounts that are derivative of the adjustments presented by the Company in Schedules B-2.1 and B-2.6. Please provide detailed workpapers supporting the derivative payroll tax amounts.

RESPONSE:

No, ComEd did not adjust for payroll taxes in Sch B-2.1 or Sch B-2.6.

The estimated amounts for associated payroll taxes capitalized with the incentive compensation costs removed in Sch B-2.1 and Sch B-2.6 are shown in the attachments labeled as RWB 15.01_Attach 1 and RWB 15.01_Attach 2, respectively.

Commonwealth Edison Company
B-2.1 Removal of Capitalized Costs Disallowed in Previous ICC Orders
 (In Thousands)

Witness: Fruehe

Line No.	Description (A)	Docket No. 05-0597 (B)	Docket No. 07-0566 (C)	Docket No. 10-0467 (D)	Docket No. 11-0721 (E)	Docket No. 12-0321 (F)	Total (G)
1	<u>Capitalized Incentive Compensation Disallowed</u>						
2	Gross Plant (1)	\$ (5,975)	\$ (1,355)	\$ (967)	\$ (1,305)	\$ (2,675)	\$ (12,277)
3	Estimated Payroll Tax Rate	7.43%	7.43%	7.43%	7.43%	7.43%	7.43%
4	Estimated Payroll Tax	<u>\$ (444)</u>	<u>\$ (101)</u>	<u>\$ (72)</u>	<u>\$ (97)</u>	<u>\$ (199)</u>	<u>\$ (912)</u>

Notes:

(1) See ComEd Ex. 3.03, Schedule B-2.1 for source.

Commonwealth Edison Company
B-2.6 Removal of Incentive Compensation - Capital
 (In Thousands)

Line No.	Description (A)	FERC Account (B)	2012 Jurisdictional (1) (C)	Estimated Payroll Tax Rate (D)	Estimated Payroll Tax (E)
1	<u>BSC Embedded Employee 2012 AIP Related to Net Income Goal:</u>				
2	Plant	107/108	\$ (52)	7.43%	\$ (4)
3	<u>BSC 2012 AIP Allocated to ComEd related to EPS:</u>				
4	Plant	107/108	\$ (1,343)	7.43%	\$ (100)
5	<u>Normalization of Retention Awards:</u>				
6	Plant	107/108	\$ 312	7.43%	\$ 23
7	<u>50% Reduction to Performance Awards:</u>				
8	Plant	107/108	\$ (40)	7.43%	\$ (3)
9	<u>2012 ComEd Annual Incentive Plan:</u>				
10	Plant	107/108	\$ (1,972)	7.43%	\$ (147)
11	Total Jursidictional Capital Removed:		<u>\$ (3,095)</u>		<u>\$ (230)</u>
12	<u>Income Tax Effects of Above Adjustments:</u>				
13	State Income Taxes		\$ 294		\$ 22
14	Federal Income Taxes		980		73
15	Deferred Income Taxes		-		-
16			<u>\$ 1,274</u>		<u>\$ 95</u>

Notes:

(1) See ComEd Ex. 3.03, Schedule B-2.6, Column (G).

ICC Docket No. 13-0318

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 15.01 – 15.05
Date Received: June 27, 2013
Date Served: July 15, 2013**

REQUEST NO. RWB 15.02:

Referring to ComEd Ex.3.03, Schedules C-2.4, C-2.5, C-2.6, and C-2.7, please explain whether the adjustments to remove the various incentive compensation costs set forth therein include the payroll taxes that are derivative of those adjustments. Please provide detailed workpapers which show how the payroll taxes in question were included in those adjustments.

If the payroll taxes were not included in the adjustments to remove various incentive compensation costs, please provide the payroll tax amounts that are derivative of the adjustments presented by the Company in Schedules C-2.4, C-2.5, C-2.6, and C-2.7. Please provide detailed workpapers supporting the derivative payroll tax amounts.

RESPONSE:

No, ComEd did not adjust for payroll taxes for incentive compensation adjustments made on the above noted schedules.

The estimated payroll tax amounts for the items on the schedules listed above are shown in the attachment labeled as RWB 15.02_Attach 1.

Commonwealth Edison Company
C-2.4 - C-2.7 Removal of Incentive Compensation Items
(In Thousands)

Line No.	Description (A)	Jurisdictional (B)	Estimated Payroll Tax Rate (C)	Estimated Payroll Tax (D)
1	<u>ComEd 2012 LTPSA (1):</u>	<u>\$ (1,545)</u>	7.43%	\$ (115)
2	<u>Net Income Goal Related Incentive Comp (2):</u>	<u>\$ (5,160)</u>	5.88%	\$ (303)
3	<u>Perquisites and Awards (3):</u>	<u>\$ 157</u>	7.43%	\$ 12
4	<u>Perquisites and Awards (4):</u>	<u>\$ (3,347)</u>	7.43%	\$ (249)
5	Total Jursidictional Expense Removed:	<u><u>\$ (9,895)</u></u>		<u><u>\$ (655)</u></u>
6	<u>Income Tax Effects of Above Adjustments:</u>			
7	State Income Taxes	\$ 940		\$ 62
8	Federal Income Taxes	3,134		208
9	Deferred Income Taxes	-		-
10		<u><u>\$ 4,074</u></u>		<u><u>\$ 270</u></u>

Notes:

- (1) See ComEd Ex. 3.03, Schedule C-2.4 for source.
- (2) See ComEd Ex. 3.03, Schedule C-2.5 for source.
- (3) See ComEd Ex. 3.03, Schedule C-2.6 for source.

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 15.01 – 15.05
Date Received: June 27, 2013
Date Served: July 15, 2013**

REQUEST NO. RWB 15.05:

Does ComEd agree that it is appropriate to remove from rate base and operating expenses the accumulated depreciation, accumulated deferred income taxes, and depreciation expense amounts that would be derivative of the adjustments to remove various incentive compensation costs set forth in ComEd Ex. 3.03, Schedule B-2.6? If no, please provide a detailed explanation for ComEd's disagreement.

RESPONSE:

Yes, ComEd agrees to remove the derivative items that are depreciation expense, accumulated depreciation and accumulated deferred income taxes associated with the capitalized incentive compensation costs identified in ComEd Ex. 3.03, Sch B-2.6 as shown in the attachment labeled as RWB 15.04_Attach 1. This adjustment will be made in ComEd's rebuttal testimony.