

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

Witness: Fruehe

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

Notes:

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

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Commonwealth Edison Company

Deferred Liabilities in Rate Base

2009 - 2011

(In Thousands)

Witness: Fruehe

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

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Commonwealth Edison Company
Property Held for Future Use Included in Rate Base

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	ComEd did not include any property held for future use
2	in the jurisdictional rate base reflected on Schedule B-1,
3	Jurisdictional Rate Base Summary.

Schedule B-12

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Commonwealth Edison Company
Analysis of Activity in Property Held For Future Use

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	ComEd did not include any property held for future use in the
2	jurisdictional rate base reflected on Schedule B-1, Jurisdictional
3	Rate Base Summary. Therefore, no analysis of activity in the
4	account Property Held For Future Use is provided.

Schedule B-13
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Commonwealth Edison Company
Customer Deposits
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>2012 Month Ended</u> (A)	<u>Total Company</u> (B)
1	December 2011	\$ (136,076)
2	January	(136,500)
3	February	(137,808)
4	March	(138,136)
5	April	(138,762)
6	May	(138,591)
7	June	(137,801)
8	July	(137,776)
9	August	(137,680)
10	September	(136,964)
11	October	(136,452)
12	November	(136,298)
13	December	(136,022)
14	Year End Balance	\$ (136,022)

Schedule B-13
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Commonwealth Edison Company
Customer Deposits
(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Total 2011 (B)	Total 2010 (C)	Total 2009 (D)
1	January	\$ (130,944)	\$ (131,077)	\$ (119,709)
2	February	(131,804)	(131,818)	(121,104)
3	March	(132,935)	(133,400)	(122,749)
4	April	(133,019)	(131,711)	(124,082)
5	May	(133,546)	(131,583)	(123,359)
6	June	(133,370)	(130,816)	(124,093)
7	July	(133,785)	(130,042)	(124,609)
8	August	(134,312)	(128,970)	(124,860)
9	September	(134,506)	(128,360)	(126,512)
10	October	(134,583)	(127,958)	(128,563)
11	November	(135,426)	(129,024)	(129,900)
12	December	(136,076)	(129,936)	(130,510)

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Commonwealth Edison Company

Budget Payment Plan Balances

Actual 2012

(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Total ComEd (1) (B)	Jurisdictional (2) (3) (C)
1	2011 December	\$ (410)	\$ (185)
2	January	1,095	494
3	February	(438)	(197)
4	March	(3,970)	(1,790)
5	April	(9,382)	(4,231)
6	May	(13,809)	(6,228)
7	June	(12,686)	(5,721)
8	July	(2,044)	(922)
9	August	4,987	2,249
10	September	5,993	2,703
11	October	881	397
12	November	(3,751)	(1,692)
13	December	(5,656)	(2,551)
14	13 month average	\$ (3,015)	\$ (1,360)

Notes:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. No interest was accrued on budget payment plan balances in 2012.
- (2) Balances under the budget payment plan are reflected in Customer Accounts Receivable. For ratemaking purposes, Customer Accounts Receivable are considered a component of cash working capital. ComEd has requested cash working capital in jurisdictional rate base.
- (3) The jurisdictional balance is based upon the Delivery Service Revenue allocator. See WPA-5, Page 5.

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Commonwealth Edison Company
Budget Payment Plan Balances (1)
(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Actual Balances		
		2011 (B)	2010 (C)	2009 (D)
1	January	\$ 17,321	\$ (2,055)	\$ 12,494
2	February	15,654	373	13,597
3	March	11,405	(976)	11,964
4	April	5,691	(4,251)	8,201
5	May	(1,116)	(7,422)	2,596
6	June	(2,931)	(2,836)	(1,856)
7	July	2,845	10,435	(842)
8	August	12,224	25,565	(773)
9	September	13,357	32,205	152
10	October	7,183	25,634	(4,091)
11	November	1,518	18,075	(7,378)
12	December	(410)	16,173	(6,937)

Note:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. There was no interest accrued on budget payment plan balances in 2008 through 2011.

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Commonwealth Edison Company
Customer Advances For Construction (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	As of December 31, 2012		
		Total ComEd (B)	Other (C)	Jurisdictional (D)
1	Line Extension Deposits (2)	\$ (52,974)	\$ -	\$ (52,974)
2	Contributions in Aid of Construction			
3	Construction and Maintenance	(7,279)	(2,991) (3)	(4,288)
4	New Business	(6,385)	(203) (3)	(6,182)
5	Customer Advances - IPPs (4)	(7,883)	(7,883)	-
6	Total Customer Advances for Construction	<u>\$ (74,521)</u>	<u>\$ (11,076)</u>	<u>\$ (63,444)</u>

Notes:

- (1) FERC Account 252.
- (2) Refundable deposits for line extensions are collected under Rider DE, Distribution System Extensions.
- (3) Deposits relate to non-jurisdictional projects, expense projects, or projects included in 2012 projected plant additions. Projected plant additions that include CIAC are already reduced by the balance reflected in this account.
- (4) Cash advances from IPPs primarily for engineering studies and transmission construction projects.

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Commonwealth Edison Company
Additions To and Transfers From Customer Advances For Construction (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)	2010 (C)	2009 (D)	2008 (E)
1	Beginning Balance - 1/1	\$ (60,283)	\$ (70,836)	\$ (64,299)	\$ (50,753)
2	Additions during the year	(40,302)	(25,689)	(48,589)	(43,474)
3	Refunds during the year	5,081	5,996	2,484	5,498
4	Transfers during the year	<u>25,844</u>	<u>30,246</u>	<u>39,569</u>	<u>24,430</u>
5	Ending Balance - 12/31	<u><u>\$ (69,660)</u></u>	<u><u>\$ (60,283)</u></u>	<u><u>\$ (70,836)</u></u>	<u><u>\$ (64,299)</u></u>

Note:
(1) FERC Account 252.

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

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Adjustments (Schedule C-2)	Jurisdictional Operating Income	Effect of Proposed Rates	Jurisdictional Operating Income
(A)	(B)	(C)	(D)	(E)	(F)	
1	Operating Revenues	\$ 2,029,993 (1)	\$ -	\$ 2,029,993	\$ 104,434	\$ 2,134,427
2	Other Revenues	129,272	-	129,272	-	129,272
3	Total Operating Revenues	<u>\$ 2,159,265</u>	<u>\$ -</u>	<u>\$ 2,159,265</u>	<u>\$ 104,434</u>	<u>\$ 2,263,699</u>
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	409,805	(9,802)	400,003	-	400,003
9	Customer Accounts Expenses	188,777	-	188,777	-	188,777
10	Customer Service and Informational Exp.	20,687	-	20,687	-	20,687
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	431,071	(6,716)	424,355	-	424,355
13	Depreciation & Amortization Expense	436,587	-	436,587	-	436,587
14	Taxes Other Than Income	142,871	-	142,871	-	142,871
15	Reg Asset and Other Expense Adjustments	24,490	(42,589)	(18,099)	-	(18,099)
16	Pension Asset Funding Cost	-	59,339	59,339	-	59,339
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	<u>\$ 1,654,288</u>	<u>\$ 232</u>	<u>\$ 1,654,520</u>	<u>\$ -</u>	<u>\$ 1,654,520</u>
19	Income Taxes					
20	State Income Taxes	\$ (3,352)	(3,976)	\$ (7,328)	\$ 9,921	\$ 2,593
21	Federal Income Taxes	(53,967)	(13,260)	(67,227)	33,079	(34,148)
22	Deferred Taxes	183,952	17,491	201,443	-	201,443
23	ITC's Net\One time Adjustments	(4,124)	-	(4,124)	-	(4,124)
24	Total Income Taxes	<u>\$ 122,509</u>	<u>\$ 255</u>	<u>\$ 122,764</u>	<u>\$ 43,000</u>	<u>\$ 165,764</u>
25	Net Utility Operating Income	<u>\$ 382,468</u>	<u>\$ (487)</u>	<u>\$ 381,981</u>	<u>\$ 61,434</u>	<u>\$ 443,415</u>

Note: (1) Revenues based upon Docket 12-0321, Final Order Appendix A, Page 1, Line 1.

Commonwealth Edison Company
Jurisdictional Operating Statement by ICC Account - 2012 Recon Year
For the Year 2012
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	Total Company Unadjusted (1)	Unadjusted Delivery Services Operating Income	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	400	\$ 4,867,226	\$ 2,029,993	(2)
2	Other Revenues	450-456	<u>622,547</u>	<u>129,272</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 5,489,773</u>	<u>\$ 2,159,265</u>	
4	Operating Expenses				
5	Production	500-557	\$ 2,119,047	\$ -	FERC Form 1
6	Transmission	560-573	319,531	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	5,262	-	FERC Form 1
8	Distribution	580-598	409,805	409,805	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	229,435	188,777	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	164,751	20,687	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	504,742	431,071	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	531,397	436,587	Schedule C-12
14	Taxes Other Than Income	408.1	293,151	142,871	Schedule C-18
15	Reg Asset and Other Expense Adj	407.3	(142)	24,490	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>85</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 4,577,064</u>	<u>\$ 1,654,288</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ 6,690	\$ (3,352)	Sch. C-5, Page 4
21	Federal Income Taxes	409.2	(37,579)	(53,967)	Sch. C-5, Page 4
22	Deferred Taxes	410/411	269,450	183,952	Schedule C-5.2
23	ITC's Net(One time Adjustments	411	<u>(2,314)</u>	<u>(4,124)</u>	Sch. C-5, Page 4
24	Total Income Taxes		<u>\$ 236,247</u>	<u>\$ 122,509</u>	
25	Net Utility Operating Income		<u><u>\$ 676,462</u></u>	<u><u>\$ 382,468</u></u>	

Notes:

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

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

Witness: Fruehe

Line No.	Description	2012 Projected	Unusual Operating	Pension	Remove Long	Incentive	Perqs and	ComEd	Amortization	Interest	Subtotal
		Depreciation Expense	Expenses Greater than \$10 Million	Funding Costs	Remove Long Term Incentive Compensation	Comp Related to Net Income		Awards	AIP > 102.9%	of Conversion Expenses	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses										
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(7,020)	(78)	(42)	(2,660)	-	-	(9,800)
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
	Customer Service and										
10	Informational Exp.	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(1,147)	(5,082)	199	(687)	-	-	(6,717)
13	Depr & Amort Expenses	-	-	-	-	-	-	-	-	-	-
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
	Reg Asset and Other Expense										
15	Adjustments	-	(42,479)	-	-	-	-	-	(111)	-	(42,590)
16	Pension Asset Funding Costs	-	-	59,339	-	-	-	-	-	-	59,339
17	Accretion Expense	-	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ -	\$ (42,479)	\$ 59,339	\$ (8,167)	\$ (5,160)	\$ 157	\$ (3,347)	\$ (111)	\$ -	232
19	Income Taxes										
20	State Income Taxes	\$ -	\$ -	\$ (5,637)	\$ 776	\$ 490	\$ (15)	\$ 318	\$ 11	\$ 81	(3,976)
21	Federal Income Taxes	-	-	(18,796)	2,587	1,634	(50)	1,060	35	270	(13,260)
22	Deferred Taxes	-	17,491	-	-	-	-	-	-	-	17,491
23	ITC's Net	-	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ -	\$ 17,491	\$ (24,433)	\$ 3,363	\$ 2,124	\$ (65)	\$ 1,378	\$ 46	\$ 351	255
25	Net Utility Operating Income	\$ -	\$ 24,988	\$ (34,906)	\$ 4,804	\$ 3,036	\$ (92)	\$ 1,969	\$ 65	\$ (351)	(487)

Schedule C-2.2
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Commonwealth Edison Company
Adjustments to Unusual Operating Expenses Greater than \$10M (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Source (C)	ICC Account (D)
1	Distribution Expense (2)	\$ (21,246)	WPC 2.2	Various
2	A&G Expense Reg Asset and Other Expense	(31,853)	WPC 2.2	Various
3	Adjustments	<u>\$ 10,620</u>	WPC 2.2	407.3
4	Total	<u>\$ (42,479)</u>		
5	<u>Income Tax Effects of Above Adjustments:</u>			
6	State Income Taxes	\$ -		409.2
7	Federal Income Taxes	-		409.2
8	Deferred Income Taxes	<u>17,491</u>		410/411
9		<u><u>\$ 17,491</u></u>		

Note:

- (1) Amortization of unusual operating expense adjustments greater than \$10M for 2012
- (2) Represents 2 storms as shown on WPC 2.2, Lines 2 and 3

Schedule C-2.3
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Commonwealth Edison Company
2012 Pension Funding Costs
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Source (B)	Total Company (C)
1	Pension Asset	FERC Form 1 (1)	\$ 1,661,482
2	Associated Accumulated Deferred Income Tax	B-9 (2)	<u>\$ (417,241)</u>
3	Pension Asset Funding net of ADIT	Line 1 + Line 2	\$ 1,244,241
4	Wages and Salaries Allocator	WPA-5 (3)	<u>88.48%</u>
5	Jurisdictional Pension Asset net of ADIT	Line 3 x Line 4	\$ 1,100,905
6	Cost of Long-term Debt	Schedule D-1 (4)	5.39%
7	Pension Funding Cost	Line 5 x Line 6	<u><u>\$ 59,339</u></u>

Notes:

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

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

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2012 Actual (C)	Removal % (D)	Non-Recoverable LTI \$'s (E)	Allocator (F)	Jurisdictional (G)
1	<u>ComEd 2012 LTPSA (1):</u>						
2	Non-Utility Expenses	416,426	\$ 13	86.4%	(2) \$ (11)	0%	\$ -
3	Production	555-557	17	86.4%	(2) (14)	0%	-
4	Transmission	560-573	326	86.4%	(2) (282)	0%	-
5	Distribution/Customer	580-909	2,656	86.4%	(2) (2,295)	100%	(2,295)
6	Gen & Admin Expense	920-935	490	86.4%	(2) (424)	88.48%	(3) (375)
7			<u>\$ 3,502</u>		<u>\$ (3,026)</u>		<u>\$ (2,670)</u>
8	<u>ComEd Stock Option Awards (4):</u>						
9	Non-Utility Expenses	416,426	\$ 3	100%	(5) \$ (3)	0%	\$ -
10	Production	555-557	4	100%	(5) (4)	0%	-
11	Transmission	560-573	77	100%	(5) (77)	0%	-
12	Distribution/Customer	580-909	625	100%	(5) (625)	100%	(625)
13	Gen & Admin Expense	920-935	115	100%	(5) (115)	88.48%	(3) (102)
14			<u>\$ 824</u>		<u>\$ (824)</u>		<u>\$ (727)</u>
15	<u>ComEd RSU for VP's and Above (4):</u>						
16	Non-Utility Expenses	416,426	\$ 5	100%	(5) \$ (5)	0%	\$ -
17	Production	555-557	6	100%	(5) (6)	0%	-
18	Transmission	560-573	118	100%	(5) (118)	0%	-
19	Distribution/Customer	580-909	961	100%	(5) (961)	100%	(961)
20	Gen & Admin Expense	920-935	177	100%	(5) (177)	88.48%	(3) (157)
21			<u>\$ 1,267</u>		<u>\$ (1,267)</u>		<u>\$ (1,118)</u>
22	<u>ComEd RSU for Key Managers (4):</u>						
23	Non-Utility Expenses	416,426	\$ 15	100%	(5) \$ (15)	0%	\$ -
24	Production	555-557	20	100%	(5) (20)	0%	-
25	Transmission	560-573	386	100%	(5) (386)	0%	-
26	Distribution/Customer	580-909	3,140	100%	(5) (3,140)	100%	(3,140)
27	Gen & Admin Expense	920-935	580	100%	(5) (580)	88.48%	(3) (513)
28			<u>\$ 4,140</u>		<u>\$ (4,140)</u>		<u>\$ (3,652)</u>
29		Subtotals:	<u>\$ 9,733</u>		<u>\$ (9,256)</u>		
30	Total Jurisdictional Expense Removed:						<u>\$ (8,167)</u>
31	<u>Income Tax Effects of Above Adjustments:</u>						
32	State Income Taxes						\$ 776
33	Federal Income Taxes						2,587
34	Deferred Income Taxes						-
35							<u>\$ 3,363</u>

Notes:

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

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

Witness: Fruehe

Line No.	Description	FERC Account	2012 Actual	% Related Net Inc. Goal	Removal of NI Related AIP	Allocator	Jurisdictional	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	<u>BSC Embedded Employee 2012 AIP Related to Net Income Goal (1):</u>							
2	Plant	107/108			\$ (67)		See B-2.6	
3	Handling/Clearing/Misc	Various (2)			(18)	78.24% (3)	(14)	
4	Non-Utility Expenses	416/426			(1)	0%	-	
5	Production	500-557			(0)	0%	-	
6	Transmission	560-573			(8)	0%	-	
7	Distribution/Customer	580-908			(64)	100%	(64)	
8	Gen & Admin Expense	920-935			(20)	88.48% (4)	(18)	
9	Total				<u>\$ (178)</u>		<u>\$ (95)</u>	
10	<u>BSC 2012 AIP Allocated to ComEd related to EPS (5):</u>							
11	Plant	107/108	\$ 2,406	71.30%	\$ (1,716)		See B-2.6	
12	Gen & Admin Expense	920-935	8,029	71.30%	(5,724)	88.48% (4)	(5,065)	
13	Total				<u>\$ (7,440)</u>		<u>\$ (5,065)</u>	
14	Subtotal:					<u>\$ (7,618)</u>		
15	Total Jurisdictional Expense Removed:							<u>\$ (5,160)</u>
16	<u>Income Tax Effects of Above Adjustments:</u>							
17	State Income Taxes						\$ 490	
18	Federal Income Taxes						1,634	
19	Deferred Income Taxes						-	
20	Total						<u>\$ 2,124</u>	

Notes:

- (1) Certain BSC employees, embedded in ComEd, participated in the Exelon BSC AIP in 2012. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (2) Includes FERC Accounts 163, 184 and 186.
- (3) Allocation to jurisdictional based on 2012 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2012 Wages & Salaries allocation factor (see WPA-5, Page 1).
- (5) In compliance with the ICC's final Order in Docket 11-0721, ComEd has removed the allocated BSC AIP cost associated with the EPS goal. ComEd is currently appealing this issue.

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

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	Total (C)	Expense (D)	Capital (E)	Allocator (F)	Jurisdictional (G)
1	<u>Normalization of Retention Awards:</u>						
2	2009 Awards		\$ 1,425				
3	2010 Awards		4,280				
4	2011 Awards		2,078				
5	2012 Awards		1,528	\$ 765	\$ 763		
6	4 Year Average		<u>\$ 2,328</u>				
7	Total Increase/(Decrease) to 2012 Retention Awards (Col C, Line 6 - Line 5):						
	Plant						
8	(Col C, Line 10 * (Col E, Line 5 / Col C, Line 5))	107/108			\$ 399	78.24% (1)	See B-2.6
	Gen & Admin Expense						
9	(Col C, Line 10 * (Col D, Line 5 / Col C, Line 5))	920-935		\$ 401		88.48% (2)	354
10	Total		<u>\$ 800</u>	<u>\$ 401</u>	<u>\$ 399</u>		<u>\$ 354</u>
11	<u>50% Reduction to Performance Awards:</u>						
			2012	50% Reduction	50% Reduction		
12	Plant	107/108	\$ 102		\$ (51)	78.24% (1)	See B-2.6
13	Distribution/Customer	580-908	83	(42)		100%	\$ (42)
14	Gen & Admin Expense	920-935	352	(176)		88.48% (2)	(156)
15	Total		<u>\$ 537</u>	<u>\$ (218)</u>	<u>\$ (51)</u>		<u>\$ (197)</u>
16	Total Jurisdictional Expense Removed:			<u>\$ 183</u>	<u>\$ 348</u>		<u>\$ 157</u>
17	<u>Income Tax Effects of Above Adjustments:</u>						
18	State Income Taxes						\$ (15)
19	Federal Income Taxes						(50)
20	Deferred Income Taxes						-
21							<u>\$ (65)</u>

Notes:

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

Schedule C-2.7
Page 1 of 1

Commonwealth Edison Company
Removal of ComEd AIP in Excess of 102.9%
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2012 Actual @ 115% (C)	AIP Capped @ 102.9% (1) (D)	Difference from 115% to 102.9% (E)	Allocator (F)	Jurisdictional (G)
1	<u>2012 ComEd Annual Incentive Plan:</u>						
2	Plant	107/108	\$ 23,952	\$ 21,432			See B-2.6
3	Handling/Clearing/Misc	Various (2)	1,696	1,517	(178)	78.24% (2)	(140)
4	Non-Utility Expenses	416/426	630	564	(66)	0%	-
5	Production	500-557	143	128	(15)	0%	-
6	Transmission	560-573	2,830	2,532	(298)	0%	-
7	Distribution/Customer	580-908	23,956	21,435	(2,521)	100%	(2,521)
8	Gen & Admin Expense	920-935	7,382	6,605	(777)	88.48% (3)	(687)
9	Total		<u>\$ 60,589</u>	<u>\$ 54,214</u>			
10				Expense Subtotal:	<u>\$ (3,855)</u>		
11	Total Jurisdictional Expense Removed:						<u>\$ (3,347)</u>
12	<u>Income Tax Effects of Above Adjustments:</u>						
13	State Income Taxes						\$ 318
14	Federal Income Taxes						1,060
15	Deferred Income Taxes						-
16							<u>\$ 1,378</u>

Notes:

- (1) In compliance with the ICC's final Order in Docket 11-0721, ComEd has limited recovery of AIP to 102.9% of target. ComEd is currently appealing this issue.
- (2) Includes FERC Accounts 163, 184 and 186.
- (3) Allocation to jurisdictional based on 2012 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2012 Wages & Salaries allocation factor (see WPA-5, Page 1).

Commonwealth Edison Company
Amortization of Conversion Expenses - Delivery Services Operating Income
2012
(In Thousands)

Witness: Fruehe

Line No.	Description	Total	
		ComEd (B)	ICC Acct (C)
1	<u>Amortization of Conversion Expenses</u>		
2	Deferred Benefits - ACRS Deductions sold	\$ (947)	
3	Deferred Benefits - Investment Tax Credits sold	<u>(191)</u>	
4	Total amortization of conversion expenses (Line 2 + Line 3)	(1) (1,138)	407
5	Adjustment	(2) <u>947</u>	
6	Adjusted Total (Line 4 + Line 5)	(3) (191)	
7	Allocation Factor	(4) <u>57.6%</u>	
8	Total Delivery Service	<u>\$ (110)</u>	

Notes:

- (1) FERC Form 1, Page 114, Line 11, Column C.
- (2) The Order approving the sale of the tax benefits in ICC Docket No. 81-0761 did not directly address how the amortization of the deferred credits relating to ACRS Deductions Sold should be treated for ratemaking purposes. However, the intent is clearly to treat the amounts similar to how the underlying tax benefits would have been treated. Accordingly, because an increase/decrease in deferred income tax expense would be offset by a corresponding decrease/increase in current income tax expense, the amortization of the ACRS deferred tax benefits are not included in operating income.
- (3) Amortization of the Deferred Benefits related to the sale of Investment Tax Credits should be treated in the same manner as ITC amortization.
- (4) Per Schedule C-5.5, Page 2, Line 12, Column E.

Commonwealth Edison Company
Sales Statistics (1)
2009 - 2012 Actual
(In Thousands)

Witness: Fruehe

Line No.	Customer Class (A)	2012		2011		2010		2009	
		Total Company Revenues (2) (B)	Megawatt Hours Sold (C)	Total Company Revenues (2) (D)	Megawatt Hours Sold (E)	Total Company Revenues (2) (F)	Megawatt Hours Sold (G)	Total Company Revenues (2) (H)	Megawatt Hours Sold (I)
1	Residential	\$ 3,037,079	28,528	\$ 3,507,169	28,371	\$ 3,571,837	29,171	\$ 3,116,404	26,620
2	Small Commercial & Industrial	1,339,052	32,534	1,518,814	31,976	1,649,506	32,904	1,660,229	32,234
3	Large Commercial & Industrial	394,830	27,643	385,935	27,188	399,401	27,716	387,315	26,668
4	Public Authorities	38,528	737	43,608	738	55,512	732	51,695	732
5	Railroads	6,633	534	6,136	497	6,489	541	6,045	506
6	Total ICC Jurisdictional - Sales to Ultimate Consumers	\$ 4,816,122	89,977	\$ 5,461,662	88,770	\$ 5,682,744	91,065	\$ 5,221,688	86,760
7	Sales For Resale	51,304	1,754	64,581	1,897	16,413	413	13,161	427
8	Total Sales of Electricity	<u>\$ 4,867,426</u>	<u>91,731</u>	<u>\$ 5,526,243</u>	<u>90,667</u>	<u>\$ 5,699,158</u>	<u>91,478</u>	<u>\$ 5,234,849</u>	<u>87,187</u>

Notes:

(1) From FERC Form 1, Pages 300-301.

(2) Reflects delivery revenues and volumes from customers purchasing electricity directly from ComEd and customers purchasing electricity from a competitive electric generation supplier as all customers are assessed delivery charges. For customers purchasing electricity from ComEd, revenue also reflects the cost of energy.

Commonwealth Edison Company

Comparative Operating Statements

For the Years 2009 - 2012 (1)

(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	2012	2011	2010	2009
	(A)	(B)	(C)	(D)	(E)	(F)
1	Operating Revenues					
2	Residential Sales	440	\$ 3,037,079	\$ 3,507,169	\$ 3,571,837	\$ 3,116,404
3	Commercial and Industrial	442	1,733,882	1,904,749	2,048,907	2,047,544
4	All Other	444-446	45,161	49,744	62,001	57,740
5	Total Sales To Ultimate Consumers		\$ 4,816,122	\$ 5,461,662	\$ 5,682,744	\$ 5,221,688
6	Sales For Resale	447	51,304	64,581	16,413	13,161
7	Provision for Rate Refunds	449.1	(394)	(2,266)	(35,514)	(1,950)
8	Total Operating Revenues		\$ 4,867,033	\$ 5,523,977	\$ 5,663,644	\$ 5,232,899
9	Other Revenues	450-456	622,740	592,804	559,998	552,533
10	Total Operating Revenues		\$ 5,489,773	\$ 6,116,781	\$ 6,223,642	\$ 5,785,432
11	Operating Expenses					
12	Operation and Maintenance Expenses	Pages 2-5	\$ 3,752,573	\$ 4,340,125	\$ 4,411,246	\$ 4,168,119
13	Depreciation & Amortization Expense	403-406	531,397	502,867	473,496	446,647
14	Regulatory Debits/(Credits) & Amortization of					
15	Conversion Expenses	407	(142)	(45,939)	6,701	26,069
16	Taxes Other Than Income	408.1	293,151	295,271	254,713	280,413
17	(Gains)/Losses from Disposition of Property	411.6-411.7	-	-	(10,377)	-
18	Accretion Expense	411.10	85	96	878	945
19	Total Operating Expenses		\$ 4,577,063	\$ 5,092,420	\$ 5,136,657	\$ 4,922,193
20	Income Taxes					
21	State Income Taxes	409.1	\$ 6,690	\$ (122,985)	\$ (5,140)	\$ (9,819)
22	Federal Income Taxes	409.1	(37,579)	(326,230)	(132,432)	(88,145)
23	Deferred Income Taxes	410/411	269,450	712,183	500,233	305,106
24	ITC's Net	411	(2,314)	(2,652)	(2,749)	(2,818)
25	Total Income Taxes		\$ 236,247	\$ 260,316	\$ 359,912	\$ 204,324
26	Net Utility Operating Income		\$ 676,463	\$ 764,045	\$ 727,073	\$ 658,915

Note:

(1) From ICC Form 21, Pages 7-8.

Commonwealth Edison Company
Electric Operation and Maintenance Expenses
For the Years 2009 - 2012 (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	2012 (C)	2011 (D)	2010 (E)	2009 (F)
1	Power Production Expenses --					
2	<u>Other Power Supply Expense</u>					
3	Purchased Power	555000	\$ 2,100,632	\$ 2,812,749	\$ 2,976,647	\$ 2,726,475
4	System Control & Load Dispatch	556000	-	-	-	-
5	Other Expenses	557000	18,414	8,999	19,882	28,605
5	Total Production Expenses		<u>\$ 2,119,046</u>	<u>\$ 2,821,748</u>	<u>\$ 2,996,530</u>	<u>\$ 2,755,080</u>
6	Transmission Expenses --					
7	<u>Operation</u>					
8	Oper Supervision & Engineering	560000	\$ 16,359	\$ 14,637	\$ 13,860	\$ 14,195
9	Load Dispatching	561000	-	-	170	1,568
10	Scheduling, System Control & Dispatch	561400	213,885	250,997	6,354	3,108
11	Generation Interconnection Studies	561700	19	45	390	1,088
12	Reliability, Planning & Standards Dev.	561800	25,489	25,003	365	178
13	Station Expenses	562000	2,288	2,131	4,734	3,984
14	Overhead Line Expenses	563000	5,534	-	-	-
15	Underground Line Expenses	564000	16	-	-	-
16	Transmission of Electricity by Others	565000	4,911	2,547	2,324	2,197
17	Misc. Transmission Expenses	566000	2,364	5,703	324,586	324,653
18	Rents	567000	458	454	571	483
19	Total Operation		<u>\$ 271,322</u>	<u>\$ 301,517</u>	<u>\$ 353,354</u>	<u>\$ 351,454</u>
20	<u>Maintenance</u>					
21	Maint Supervision & Engineering	568000	\$ 2,555	\$ 1,886	\$ 1,995	\$ 2,075
22	Maintenance of Structures	569000	3,541	3,762	1,825	1,335
23	Maintenance of Station equip	570000	13,383	13,551	15,771	16,611
24	Maintenance of Overhead Lines	571000	23,242	18,733	13,592	15,361
25	Maintenance of Underground Lines	572000	3,669	2,858	4,007	1,400
26	Maint. of Misc. Transmission. Plant	573000	1,817	1,233	1,392	1,109
27	Total Maintenance		<u>\$ 48,208</u>	<u>\$ 42,023</u>	<u>\$ 38,582</u>	<u>\$ 37,891</u>
28	Total Transmission Expenses		<u>\$ 319,531</u>	<u>\$ 343,540</u>	<u>\$ 391,936</u>	<u>\$ 389,345</u>
29	Regional Transmission and Market Operation Expenses --					
30	<u>Operation</u>					
31	Operation Supervision	575100	\$ -	\$ -	\$ -	\$ -
32	Day-Ahead & Real-Time Market Facil.	575200	-	-	-	-
33	Transmission Rights Market Facilitation	575300	-	-	-	-
34	Capacity Market Facilitation	575400	-	-	-	-
35	Ancillary Services Market Facilitation	575500	-	-	-	-
36	Market Monitoring & Compliance	575600	-	-	-	-
37	Market Facilitation, Monitoring &					
38	Compliance Services	575700	5,262	5,639	1,728	864
39	Rents	575800	-	-	-	-
40	Total Operation		<u>\$ 5,262</u>	<u>\$ 5,639</u>	<u>\$ 1,728</u>	<u>\$ 864</u>

Note:
(1) From FERC Form 1, Pages 320 - 323.

Commonwealth Edison Company
Electric Operation and Maintenance Expenses
For the Years 2009 - 2012 (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	2012 (C)	2011 (D)	2010 (E)	2009 (F)
1	Regional Transmission and Market Operation Expenses (cont'd)--					
2	<u>Maintenance</u>					
3	Maintenance of Structures & Improve.	576100	\$ -	\$ -	\$ -	\$ -
4	Maintenance of Computer Hardware	576200	-	-	-	-
5	Maintenance of Computer Software	576300	-	-	-	-
6	Maintenance of Communication Equip.	576400	-	-	-	-
7	Maintenance of Miscellaneous					
8	Market Operation Plant	576500	-	-	-	-
9	Total Maintenance		\$ -	\$ -	\$ -	\$ -
10	Total Regional Transmission & Mkt. Op. Expenses		\$ 5,262	\$ 5,639	\$ 1,728	\$ 864
11	Distribution Expenses --					
12	<u>Operation</u>					
13	Oper Supervision & Engineering	580000	\$ 20,772	\$ 16,009	\$ 14,870	\$ 20,476
14	Load Dispatching	581000	54	50	56	94
15	Station Expenses	582000	789	1,129	1,874	2,167
16	Overhead Line Expenses	583000	4,309	5,216	5,114	5,728
17	Underground Line Expenses	584000	12,277	11,601	10,980	10,990
18	Street Light & Signal System Exp	585000	843	798	801	557
19	Meter Expenses	586000	10,723	10,380	7,809	7,569
20	Customer Installations Expenses.	587000	19,728	17,597	17,620	19,084
21	Misc Distribution Expenses	588000	22,152	18,340	14,485	13,929
22	Rents	589000	1,104	1,243	962	1,080
23	Total Operation		\$ 92,752	\$ 82,363	\$ 74,572	\$ 81,675
24	<u>Maintenance</u>					
25	Maint Supervision & Engineering	590000	\$ 12,241	\$ 8,797	\$ 8,177	\$ 9,943
26	Maintenance of Structures	591000	794	960	1,093	1,368
27	Maintenance of Station equip	592000	41,527	38,325	38,703	40,649
28	Maintenance of Overhead Lines	593000	166,214	213,142	127,386	102,661
29	Maintenance of Underground Lines	594000	74,723	49,788	45,405	43,812
30	Maint of Line Transformers	595000	5,625	5,110	5,155	2,988
31	Maint of Street Light & Signal Sys	596000	2,723	3,141	3,762	3,987
32	Maintenance of Meters	597000	309	214	248	301
33	Maint. of Misc. Distribution Plant	598000	12,898	12,643	8,641	10,081
34	Total Maintenance		\$ 317,053	\$ 332,120	\$ 238,569	\$ 215,790
35	Total Distribution Expenses		\$ 409,805	\$ 414,484	\$ 313,141	\$ 297,465

Note:

(1) From FERC Form 1, Pages 320 - 323.

Commonwealth Edison Company
Electric Operation and Maintenance Expenses
For the Years 2009 - 2012 (1)
(In Thousands)

Witness: Fruehe

Line No.	Description	ICC Account	2012	2011	2010	2009
	(A)	(B)	(C)	(D)	(E)	(F)
1	Customer Accounts Expenses --					
2	Supervision	901000	\$ 790	\$ 801	\$ 728	\$ 642
3	Meter Reading Expenses	902000	45,170	37,081	30,543	31,725
4	Customer Records & Collect Expenses	903000	141,155	134,264	131,635	127,848
5	Uncollectible Accounts	904000	42,320	57,289	47,808	84,531
6	Misc. Customer Accounts Expenses	905000	-	-	-	-
7	Total Customer Accounts Expenses		<u>\$ 229,435</u>	<u>\$ 229,436</u>	<u>\$ 210,714</u>	<u>\$ 244,746</u>
8	Customer Service & Informational Expenses --					
9	Supervision	907000	\$ -	\$ -	\$ -	\$ -
10	Customer Assistance Expenses	908000	162,153	118,548	101,192	64,756
11	Informational and Instructional Expenses.	909000	2,598	4,721	4,726	5,026
12	Misc. Customer Service & Inform.	910000	-	-	-	-
13	Total Customer Service & Inform. Expenses		<u>\$ 164,751</u>	<u>\$ 123,268</u>	<u>\$ 105,919</u>	<u>\$ 69,782</u>
14	Sales Expenses --					
15	Supervision	911000	\$ -	\$ -	\$ -	\$ -
16	Demonstrating and Selling Expenses.	912000	-	-	-	-
17	Advertising Expenses	913000	-	-	-	-
18	Miscellaneous Sales Expenses	916000	-	-	-	-
19	Total Sales Expenses		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note:
(1) From FERC Form 1, Pages 320 - 323.

Schedule C-4
Page 5 of 5

Commonwealth Edison Company
Electric Operation and Maintenance Expenses
For the Years 2009 - 2012 (1)
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	ICC Account (B)	2012 (C)	2011 (D)	2010 (E)	2009 (F)
1	Administrative and General Expenses --					
2	<u>Operation</u>					
3	Administrative & General Salaries	920000	\$ 51,499	\$ 40,048	\$ 46,026	\$ 56,042
4	Office Supplies & Expenses	921000	13,617	11,737	6,808	1,322
5	Admin Expenses Transferred -Credit	922000	(28,083)	(24,871)	(16,601)	(17,044)
6	Outside Services Employed	923000	169,445	131,874	117,257	138,613
7	Property Insurance	924000	1,068	966	1,025	1,021
8	Injuries & Damages	925000	8,967	10,063	9,012	5,382
9	Employee Pensions & Benefits	926000	223,185	178,379	182,101	175,328
10	Franchise Requirements	927000	35,403	39,541	42,828	42,249
11	Regulatory Commission Expenses	928000	8,401	2,791	2,195	1,598
12	Duplicate Charges-Credit	929000	(35,403)	(39,541)	(42,828)	(42,249)
13	General Advertising Expenses	930100	2,820	1,917	1,242	958
14	Miscellaneous General Expenses	930200 (2)	11,629	8,745	7,119	8,194
15	Rents	931000	13,336	14,013	13,781	14,907
16	Total Operation		\$ 475,885	\$ 375,663	\$ 369,964	\$ 386,321
17	<u>Maintenance</u>					
18	Maintenance of General Plant	935000	\$ 28,857	\$ 26,347	\$ 21,314	\$ 24,516
19	Total Administrative & General Expenses		\$ 504,742	\$ 402,010	\$ 391,277	\$ 410,838
20	Total Operation & Maintenance Expenses		\$ 3,752,573	\$ 4,340,125	\$ 4,411,246	\$ 4,168,119

Notes:

(1) From FERC Form 1, Pages 320-323.

(2) Account 930200 adjusted to reflect ICC reporting differences for each year as shown in the ICC Form 21, Page 13.1.

Schedule C-5 RY
Page 1 of 5

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

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 2,029,993
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>129,272</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,159,265</u>
5	O&M Expense (Schedule C-1, Page 2, Column D, Lines 8-12)	\$ (1,050,340)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(436,587)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(142,871)
8	Regulatory Debits (Schedule C-1, Page 2, Line 16)	<u>(24,490)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,654,288)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(191,891)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u>\$ 313,086</u>

Schedule C-5 RY
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Commonwealth Edison Company
Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
(In Thousands)

Witness: Fruehe

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

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

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

Schedule C-5 RY
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Commonwealth Edison Company
Jurisdictional Income Taxes
2012 Actual - 2013 Filing Year
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	(B)	(C)	Jurisdictional (D)
1	"Bonus" Depreciation Adjustment for State Tax		Specific Identification	\$ 193,654
2	Add back Federal NOL (Page 2, Line 34)	(91,254)	Net Plant Allocator	(71,397)
3	Illinois Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E + Page 4, Lines 1 + 2, Col. D)			(35,286)
4	Illinois Income Tax @ 9.50% (Line 5 x 0.095)			(3,352)
5	Federal Taxable Income (Page 1, Line 11, Col. B + Page 3, Line 45, Col. E - Page 4, Line 4, Col. D)			<u>\$ (154,191)</u>
6	Federal Income Tax Liability @ 35% (Line 5 x 0.35)			<u>\$ (53,967)</u>
7	Total Current Income Tax Expense (Federal (Line 6) + Illinois (Line 4))			<u>\$ (57,319)</u>
8	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 24, Col. E)			\$ 183,952
9	Fuel Tax Credit (reduction of current taxes - Page 2, Line 12)	(123)	Net Plant Allocator	\$ (96)
10	ITC Amortization (Schedule C-5.5, Page 2, Line 17, Col. F)		Schedule C-5.5	(1,395)
11	Total Income Tax Expense Related to Current Year Activity (Lines 7 through 10)			<u>\$ 125,142</u>
	<u>One time adjustments:</u>			
12	P&L related to Involuntary Conversion Settlement	(4,676)	Net Plant Allocator	(3,659)
13	Disposition of Stock: Return to Accrual	226	Wages & Salaries Allocator	200
14	Disposition of Stock: IRS QAR Adjustment	932	Wages & Salaries Allocator	825
15	Total Income Tax Expense (Lines 11 through 14)			<u>\$ 122,509</u>
16	Electric Operating Income After All Income Taxes			
17	(before interest expense) (Page 1, Line 4, Col. B + Page 1, Line 9,			<u>\$ 382,468</u>
18	Col. B - Page 4, Line 15, Col. B)			
19	Sum of ITC's Net(One time Adjustments (Line 9 + Line 10 + Line 12 + Line 13 + Line 14)			<u>\$ (4,124)</u>

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

Notes:

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

Schedule C-5.1

Page 1 of 1

Commonwealth Edison Company
Consolidated Federal Income Tax Return

Witness: Fruehe

Line No.	Description
	(A)
1	<u>Procedure Used To Allocate Consolidated Federal Income Tax Liability:</u>
2	The consolidated federal income tax liability is allocated based upon each member's
3	separate return tax liability. If the consolidated federal income tax liability is positive,
4	each member's liability is equal to its separate return tax liability. If the consolidated federal
5	income tax liability is negative, the members with positive separate return tax liability
6	will be allocated an amount equal to its separate return tax liability. The members with
7	negative separate return tax liability will be allocated an amount equal to the total of the
8	positive separate return taxes in the consolidated group multiplied by the ratio that the
9	negative separate return tax of the subsidiary bears to the total of the separate return tax of
10	all subsidiaries with a negative separate return.
11	<u>The Benefits to the Utility, If Any, Expected from Filing as part of the Consolidated</u>
12	<u>Federal Income Tax Return:</u>
13	Due to a consolidated federal tax loss, ComEd expects a federal net operating loss
14	carryforward of approximately \$91.3 million resulting in a deferred tax asset of
15	approximately \$31.9 million as a member of the federal consolidated income tax return
16	for its taxable year ending December 31, 2012.
17	<u>The Impact of the Benefits on the Utility's Books, If Any, Expected from Filing as part of the</u>
18	<u>Consolidated Federal IncomeTax Return:</u>
19	As a result of the expected federal net operating loss carryforward, ComEd recorded a deferred
20	tax asset of approximatly \$31.9 million in the financial statements for the year ended
21	December 31, 2012.

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

Witness: Fruehe

Line No.	Description	2012 Total Deferred Taxes	Assignment/Allocation Method	Jurisdictional	
				%	\$
	(A)	(B)	(C)	(D)	(E)
1	Acct. 190- Deferred Tax Assets				
2	Accrued Holiday Pay	\$ 49	Wages & Salaries Allocator	88.48%	\$ 43
3	Accrued Vacation Pay	(1,243)	Wages & Salaries Allocator	88.48%	(1,099)
4	FIN 48 Interest - Current	31,692	Excluded from Jurisdictional	0.00%	-
5	Obsolete Materials	(210)	Net Plant Allocator	78.24%	(164)
6	Provision for Bad Debt / Damage to Company Property	3,160	Revenue Allocator	45.10%	1,425
7	Taxes Other Than Income Taxes	(487)	Net Plant Allocator	78.24%	(381)
8	Charitable Contributions	6,191	Excluded from Jurisdictional	0.00%	-
9	CPS Energy Efficiency Fund	308	Excluded from Jurisdictional	0.00%	-
10	Deferred Compensation Plan	(336)	Wages & Salaries Allocator	88.48%	(297)
11	Deferred Rents - Lincoln Center	774	Wages & Salaries Allocator	88.48%	684
12	Environmental Cleanup Costs	(319)	100% to Jurisdictional	100.00%	(319)
13	Executive Uninsured Death Benefits after Retirement	(55)	Wages & Salaries Allocator	88.48%	(48)
14	Stock Option Expense (FAS 123R) 9.5%	(236)	Wages & Salaries Allocator	88.48%	(209)
15	FIN 48 Interest - Noncurrent - 7.75%	2,780	Excluded from Jurisdictional	0.00%	-
16	Deferred Stock Bonus Trust/Restricted Stock	21	Wages & Salaries Allocator	88.48%	19
17	Incentive Compensation Plan	3,595	Wages & Salaries Allocator	88.48%	3,181
18	Long-Term Debt	(436)	Excluded from Jurisdictional	0.00%	-
19	Long-Term Incentive - Noncurrent	230	Wages & Salaries Allocator	88.48%	203
20	Manufactured Gas Plants	(53,910)	Excluded from Jurisdictional	0.00%	-
21	Other Equity Based Compensation	(1,606)	Wages & Salaries Allocator	88.48%	(1,421)
22	Post Retirement Benefits - 7.3%	(46,213)	Wages & Salaries Allocator	88.48%	(40,889)
23	Post Retirement Benefits - 9.5%	47,779	Wages & Salaries Allocator	88.48%	42,275
24	Medicare Part D Amortization - Recovery Docket 10-0467	3,104	100% to Jurisdictional	100.00%	3,104
25	Regulatory Asset - Docket 07-0566	(1,472)	100% to Jurisdictional	100.00%	(1,472)
26	Regulatory Liability - Transmission	9,312	Excluded from Jurisdictional	0.00%	-
27	Other Accrued Expenses	(1,306)	Wages & Salaries Allocator	88.48%	(1,156)
28	Revenue Subject to Refund	(306)	Excluded from Jurisdictional	0.00%	-
29	Severance Payments Change in Provision	(558)	Wages & Salaries Allocator	88.48%	(494)
30	Federal NOL DTA	(31,939)	Net Plant Allocator	78.24%	(24,989)
31	PSHP INC/LOSS - REVERSE BOOK	(13)	Excluded from Jurisdictional	0.00%	-
32	Workers Compensation Reserve	(453)	Wages & Salaries Allocator	88.48%	(401)
30	Total Account 190 - Deferred Tax Assets	\$ (32,103)			\$ (22,405)

Schedule C-5.2
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Commonwealth Edison Company
2012 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2012 Total Deferred Taxes (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Acct. 282 -Property, Plant & Equip. (EPS Accts. 282000 & 282200)				
2	AFUDC - Interest Capitalized	(550)	Net Plant Allocator	78.24%	(430)
3	Contributions In Aid of Construction	(4,476)	Net Plant Allocator	0.00%	-
4	Deferred Gain - Like Kind Exchange	(12,925)	Excluded from Jurisdictional	0.00%	-
5	Depreciation- Fed Tax	169,866	Net Plant Allocator	78.24%	132,904
6	Depreciation- State Tax	15,770	Net Plant Allocator	78.24%	12,338
7	Competitive Transition Charge (CTC)	(7,135)	Excluded from Jurisdictional	0.00%	-
8	FIN 47 - Asset Retirement Obligation	(45)	Net Plant Allocator	78.24%	(35)
9	Revaluation of Property	298	Net Plant Allocator	0.00%	-
10	Repairs - Distribution	67,832	Net Plant Allocator	100.00%	67,832
11	Repairs - Transmission	4,114	Net Plant Allocator	0.00%	-
12	Other Plant Basis Difference	16,161	Net Plant Allocator	78.24%	12,645
13	Overheads Capitalized	(5,111)	Net Plant Allocator	78.24%	(3,999)
14	Pension Cost Capitalized on Books	14,455	Net Plant Allocator	78.24%	11,309
15	Real Estate Taxes Capitalized	1,946	Net Plant Allocator	78.24%	1,523
16	Section 263A - Interest Capitalized	193	Net Plant Allocator	78.24%	151
17	Software Costs Capitalized	(2,986)	Net Plant Allocator	78.24%	(2,336)
18	AFUDC - Equity	3	Excluded from Jurisdictional	0.00%	-
19					
20	Total Account 282 - Property, Plant, & Equipment	<u>\$ 257,411</u>			<u>\$ 231,902</u>

Schedule C-5.2
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Commonwealth Edison Company
2012 Deferred Income Tax Expense
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2012 Total Deferred Taxes (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Account 283 - Other Deferred Tax Liabilities				
2	Chicago Arbitration Settlement	(1,381)	Excluded from Jurisdictional	0.00%	-
3	Incentive Compensation Capitalized (Global Settlement)	(97)	100% to Jurisdictional	100.00%	(97)
4	Loss On Reacquired Debt	(5,447)	Net Plant Allocator	78.24%	(4,262)
5	Midwest Generation Settlement	(692)	Excluded from Jurisdictional	0.00%	-
6	Pension Expense Provision - 7.3%	47,542	Wages & Salaries Allocator	88.48%	42,065
7	Pension Expense Provision - 9.5%	(64,163)	Wages & Salaries Allocator	88.48%	(56,771)
7	PJM Start-up Costs	(602)	Excluded from Jurisdictional	0.00%	-
8	Reg Asset Rider UF	-	Excluded from Jurisdictional	0.00%	-
9	Regulatory Asset	4,238	100% to Jurisdictional	0.00%	-
10	Regulatory Asset - Distribution Formula Rate	44,199	100% to Jurisdictional	0.00%	-
11	Regulatory Asset - AAF	(18,966)	Excluded from Jurisdictional	0.00%	-
12	Regulatory Asset - AMP	(750)	Excluded from Jurisdictional	100.00%	(750)
13	Regulatory Asset - Severance Cost	(10,147)	Wages & Salaries Allocator	88.48%	(8,978)
14	Regulatory Asset - FIN 47, Docket 07-0566	-	100% to Jurisdictional	100.00%	-
15	Regulatory Asset - Rate Case Expenses	53,530	100% to Jurisdictional	0.00%	-
16	State Income Taxes-Current	4,467	Net Plant Allocator	0.00%	-
17	Swap and Hedging Transactions	(171)	Net Plant Allocator	78.24%	(134)
18	Accelerated Depreciation AMI	2,666	100% to Jurisdictional	100.00%	2,666
19	Deferred Revenue - Current	40	Communication Equip	52.19%	21
20	Deferred Revenue - Non Current	153	Communication Equip	52.19%	80
21	IL Rate Change Reg Asset - Amortization	658	Specific Identification Allocator	93.37%	615
22					-
23	Total Account 283 - Other Deferred Tax Liabilities	<u>\$ 55,078</u>			<u>\$ (25,545)</u>
24	Total 2012 Deferred Tax Expense	<u>\$ 280,385</u>			<u>\$ 183,952</u>

Schedule C-5.3

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Commonwealth Edison Company
Differences Between Jurisdictional 2012 Book and Tax Depreciation
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional (1) (B)
1	Book Depreciation Expense	\$ 433,791
2	Tax Depreciation Expense - Plant & Equipment	<u>48,763</u>
3	Liberalized Tax Depreciation - Net Add/(Deduct) (Line 1 + Line 2)	\$ 385,028
4	Bonus Depreciation Adjustment For State Tax	<u>(193,676)</u>
5	Tax Depreciation for State Tax - Net Add/(Deduct)	
6	(Line 3 + Line 4)	\$ 191,352
7	State Income Tax Rate	<u>7.61%</u>
8	State Deferred Tax Exp. - Plant & Equipment Depreciation	
9	(Line 6 * Line 7) * -1	\$ (14,562)
10	Federal Income Tax Rate	<u>35.0%</u>
11	Federal Deferred Tax Expense - Plant & Equipment Deprec.	
12	(Line 3 + Line 9) * Line 10 * -1	<u>\$ (129,663)</u>
13	Deferred Tax Expense - Plant & Equip. Depreciation	
14	(Line 9 + Line 12)	\$ (144,225)
15	Deferred Taxes Flow-Through	<u>-</u>
16	Total Deferred Tax Expense - Plant & Equipment Deprec. (Line 14 + Line 15)	<u><u>\$ (144,225)</u></u>

Note:

(1) Jurisdictional Plant Allocator = 78.24%.

Schedule C-5.4 RY
Page 1 of 2

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

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 6,417,775
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>2.99%</u>
3	Synchronized Interest	\$ 191,891

Note:

(1) Includes cost of debt 2.96% plus an additional amount for credit facility costs of .04%

Schedule C-5.4 RY
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Commonwealth Edison Company
Interest Synchronization - 2012 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 6,389,262
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>2.99%</u>
3	Synchronized Interest	\$ 191,039
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>191,891</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ (852)</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ 852</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ 81</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ 270</u>

Note:

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

Commonwealth Edison Company
Investment Tax and Job Development Credits
2012
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	Balance at Beginning of Year (C)	Deferred during the Year (D)	Amortized during the Year (E)	Balance at End of Year (F)
1	255020	Post - 1971 4% - Job Development	\$ (33)	\$ -	\$ 0	\$ (33)
2	255030	Post - 1971 10% - Plant and Equipment	(26,281)	-	2,314	(23,968)
3		Total Investment Tax Credits	(1) <u>\$ (26,314)</u>	<u>\$ -</u>	<u>\$ 2,314</u>	<u>\$ (24,001)</u>

Note:

(1) Accumulated Deferred Investment Tax Credits (Account 255) - 2012 FERC Form 1, Pages 266-267.

Commonwealth Edison Company
Allocation of Amortization and Accumulated Investment Tax Credits
2012 Actual
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Post - 1971 4%		Post - 1971 10%		Total (F)
		Account 255020 (B)	Allocation Percentages (C)	Account 255030 (D)	Allocation Percentages (E)	
1	<u>Accumulated Investment Tax Credit</u>					
2	Transmission	\$ (17)	52.8%	\$ (9,084)	37.9%	\$ (9,101)
3	Distribution	(15)	46.1%	(13,805)	57.6%	(13,821)
4	General	(0)	1.1%	(1,079)	4.5%	(1,079)
5	Accum ITC Bal at 12-31-12	(1) \$ (33)	100.0%	\$ (23,968)	100.0%	\$ (24,001)
6	Functionalization after allocation of General Plant component: (2)					
7	Transmission	\$ (18)	53.4%	\$ (9,512)	39.7%	\$ (9,529)
8	Distribution	(15)	46.6%	(14,456)	60.3%	(14,471)
9	Total	\$ (33)	100.0%	\$ (23,968)	100.0%	\$ (24,001)
10	<u>Amortization of Investment Tax Credit</u>					
11	Transmission	\$ 0	52.8%	\$ 877	37.9%	\$ 877
12	Distribution	0	46.1%	1,333	57.6%	1,333
13	General	0	1.1%	104	4.5%	104
14	Amortization of ITC - 2012	(3) \$ 0	100.0%	\$ 2,314	100.0%	\$ 2,314
15	Functionalization after allocation of General Plant component: (4)					
16	Transmission	\$ 0	53.4%	\$ 918	39.7%	\$ 918
17	Distribution	0	46.6%	1,395	60.3%	1,395
18	Total	\$ 0	100.0%	\$ 2,314	100.0%	\$ 2,314

Notes:

- (1) Accumulated Deferred Investment Tax Credits (Account 255) - 2012 FERC Form 1, Pages 266-267.
- (2) General Plant component allocated based on relationship of transmission or distribution as identified by Tax Department (Lines 2 & 3).
- (3) Investment Tax Credit Adjustment (Account 411.4) - 2012 FERC Form 1, Pages 114-115
- (4) General Plant component allocated based on relationship of transmission or distribution as identified by Tax Department (Lines 11 & 12).

Schedule C-6
Page 1 of 2

Commonwealth Edison Company
Social and Service Club Membership Dues
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2012 (B)	Jurisdictional (C)
1	Total Social And Service Club Membership		
2	Dues Charged To Operating Expenses (1)	\$ -	\$ -
3	Total Social And Service Club Membership		
4	Dues Charged To Non-Operating Expenses	<u>146</u>	<u>-</u>
5	Total	<u><u>\$ 146</u></u>	<u><u>\$ -</u></u>

Note:

(1) No social and service club membership dues were included in operating expenses in 2012.

Schedule C-6
Page 2 of 2

Commonwealth Edison Company
Social and Service Club Membership Dues
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)	2010 (C)	2009 (D)
1	Total Social And Service Club Membership			
2	Dues Reflected In Operating Expenses	\$ -	\$ -	\$ 1
3	Total Social And Service Club Membership			
4	Dues Reflected In Non-Operating Expenses	<u>93</u>	<u>60</u>	<u>36</u>
5	Total	<u><u>\$ 93</u></u>	<u><u>\$ 60</u></u>	<u><u>\$ 37</u></u>

Commonwealth Edison Company

Industry Association Dues

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2012 Actual (B)	Jurisdictional (1) (C)
1	Industry Association Dues:		
2	Charged to Transmission O&M	\$ -	\$ -
3	Charged to Distribution O&M	110	110
4	Charged to Customer Accts. O&M	44	44
5	Charged to Customer Service O&M	-	-
6	Charged to A&G Expense		
7	Edison Electric Institute (2)(3)	600	531
8	All other	438	
9	Memberships in other professional industry organizations	304	269
10	Memberships in transmission related industry associations	134	-
11	Industry Association Dues Charged to		
12	To Operating Expenses In 2012	\$ 1,192	\$ 685
13	Total Industry Association Dues Charged		
14	To Other Accounts In 2012	262	-
15	Total Industry Association Dues	<u>\$ 1,454</u>	<u>\$ 685 (4)</u>

Notes:

- (1) Industry dues charged to Distribution and Customer O&M accounts are allocated to delivery service at 100%. Industry dues charged to A&G O&M accounts are allocated to delivery service based on the 2012 Wages and Salaries allocation factor (see WPA-5, Page 1).
- (2) Annual EEI billing for membership dues includes an amount for annual dues, legislative and political activities, and charitable contributions. Dues shown above are charged to account 930.2, Miscellaneous general expenses. The legislative and political portion of the invoice is charged to Account 426.4, Expenditures for Certain Civic, Political and Related Activities, and the charitable contribution portion of the bill is charged to 426.1, Donations.
- (3) Nature and purpose of EEI: an organization that provides a forum for utilities and individuals in the electric power industry to exchange ideas and experiences and to communicate with a variety of audiences, including regulators.
- (4) Expense included on Schedule C-1.

Schedule C-6.1
Page 2 of 2

Commonwealth Edison Company
Industry Association Dues
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)	2010 (B)	2009 (C)
1	Industry Association Dues --			
2	Edison Electric Institute (1)	\$ 615	\$ 617	\$ 598
3	All Other	<u>1,685</u>	<u>1,752</u>	<u>1,415</u>
4	Total Industry Association Dues	<u><u>\$ 2,300</u></u>	<u><u>\$ 2,369</u></u>	<u><u>\$ 2,013</u></u>

Note:

- (1) Represents EEI annual membership dues charged to Account 930.2, excluding the portion charged to Account 426.4, Expenditures for Certain Civic, Political, and Related Activities.

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account	Account Description	Payee	2012 Payment Amount	Nature of Service Provided
(A)	(B)	(C)	(D)	(E)	
1	560000	Oper supervision & engineering	BEELINE.COM, INC.	\$ 137	PROFESSIONAL STAFF AUGMENTATION
2	560000	Oper supervision & engineering	GENERAL ELECTRIC INTERNATIONAL, INC. ENERGY CONSULTING	55	CONSULTING SERVICES
3	560000	Oper supervision & engineering	NEAL MURDOCK AND LEROY, LLC	207	LEGAL SERVICES
4	560000	Oper supervision & engineering	SYSTEM ONE, INC.	84	PROFESSIONAL STAFF AUGMENTATION
5	562000	Station expenses	BEELINE.COM, INC.	850	PROFESSIONAL STAFF AUGMENTATION
6	562000	Station expenses	WALBRIDGE EQUIPMENT INSTALLATION	349	CONSTRUCTION SERVICES
7	563000	Overhead line expenses	AMERICAN HERITAGE PROTECTION	128	SECURITY SERVICES
8	563000	Overhead line expenses	INFRA SOURCE DASHIELL, LLC	466	ENGINEERING SERVICES
9	563000	Overhead line expenses	M J ELECTRIC, LLC	527	OPERATIONAL STAFF AUGMENTATION
10	563000	Overhead line expenses	NEW SOUTH EQUIPMENT MATS, LLC	209	CONSTRUCTION SERVICES
11	563000	Overhead line expenses	PAR ELECTRICAL CONTRACTORS	275	STORM ASSISTANCE
12	563000	Overhead line expenses	UTILITY RISK MANAGEMENT CORPORATION, LLC	2,558	CONSTRUCTION SERVICES
13	566000	Misc. transmission expenses	BEELINE.COM, INC.	125	PROFESSIONAL STAFF AUGMENTATION
14	566000	Misc. transmission expenses	DELOITTE CONSULTING LLP	344	CONSULTING SERVICES
15	566000	Misc. transmission expenses	LAFATA CONTRACTING SERVICES	174	PROJECT MANAGEMENT SERVICES
16	566000	Misc. transmission expenses	PHILIP INDUSTRIAL OUTSOURCING LLC	59	ENVIRONMENTAL SERVICES
17	566000	Misc. transmission expenses	UBISENSE INC.	53	PROFESSIONAL STAFF AUGMENTATION
18	568000	Main supervision & engineering	NASH BROS CONSTRUCTION CO, INC	182	OPERATIONAL STAFF AUGMENTATION
19	568000	Main supervision & engineering	PHILIP INDUSTRIAL OUTSOURCING LLC	698	ENVIRONMENTAL SERVICES
20	568000	Main supervision & engineering	SARGENT & LUNDY	179	OPERATIONAL STAFF AUGMENTATION
21	569000	Maintenance of structures	MIDWEST MECHANICAL CONSTRUCTION	68	OPERATIONAL STAFF AUGMENTATION
22	569000	Maintenance of structures	OSMOSE UTILITIES SERVICES, INC	99	OPERATIONAL STAFF AUGMENTATION
23	569000	Maintenance of structures	QSC CONTRACTING, INC.	512	CONSTRUCTION SERVICES
24	569200	Maint of Computer Software	BEELINE.COM, INC.	110	PROFESSIONAL STAFF AUGMENTATION
25	569200	Maint of Computer Software	DELOITTE CONSULTING LLP	50	CONSULTING SERVICES
26	569200	Maint of Computer Software	UBISENSE INC.	60	PROFESSIONAL STAFF AUGMENTATION
27	570000	Maintenance of station equip	B & R REPAIR INC.	74	GENERAL MAINTENANCE AND REPAIRS
28	570000	Maintenance of station equip	INTREN, INC.	95	CONSTRUCTION SERVICES
29	570000	Maintenance of station equip	M J ELECTRIC, LLC	62	OPERATIONAL STAFF AUGMENTATION
30	570000	Maintenance of station equip	SARGENT & LUNDY LLC	114	PROFESSIONAL STAFF AUGMENTATION

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	570000	Maintenance of station equip	SCHNEIDER ELECTRIC BUILDINGS AMERICAS, INC.	\$ 352	CONSULTING SERVICES
2	570000	Maintenance of station equip	WALBRIDGE EQUIPMENT INSTALLATION	196	CONSTRUCTION SERVICES
3	571000	Maintenance of overhead lines	ARCADIS US, INC.	298	ENVIRONMENTAL SERVICES
4	571000	Maintenance of overhead lines	ASPLUNDH TREE EXPERT CO	6,158	TREE TRIMING
5	571000	Maintenance of overhead lines	BEARY LANDSCAPE MANAGEMENT INC.	913	BUILDING MAINTENANCE AND REPAIRS
6	571000	Maintenance of overhead lines	CHRISTOPHER B.BURKE ENGINEERIN	65	ENVIRONMENTAL SERVICES
7	571000	Maintenance of overhead lines	DAVEY RESOURCE GROUP	634	VEGETATION MANAGEMENT
8	571000	Maintenance of overhead lines	CANADEO WEED CONTROL, INC.	207	VEGETATION MANAGEMENT
9	571000	Maintenance of overhead lines	HAVERFIELD AVIATION INC	1,587	AERIAL INSPECTION
10	571000	Maintenance of overhead lines	HOMER TREE SERVICE	716	VEGETATION MANAGEMENT
11	571000	Maintenance of overhead lines	INFRASOURCE DASHIELL, LLC.	98	ENGINEERING SERVICES
12	571000	Maintenance of overhead lines	J. F. NEW 7 ASSOCIATES, INC.	144	ENVIRONMENTAL SERVICES
13	571000	Maintenance of overhead lines	KRUEGER TOWER INC.	475	OPERATIONAL STAFF AUGMENTATION
14	571000	Maintenance of overhead lines	M J ELECTRIC, LLC	1,467	OPERATIONAL STAFF AUGMENTATION
15	571000	Maintenance of overhead lines	MOTOROLA, INC	1,154	TELECOM SERVICES
16	571000	Maintenance of overhead lines	NORTHWEST CONTRACTORS INC.	148	CONSTRUCTION SERVICES
17	571000	Maintenance of overhead lines	PEERLESS FENCE	65	BUILDING MAINTENANCE AND REPAIRS
18	571000	Maintenance of overhead lines	PHILIP INDUSTRIAL OUTSOURCING, LLC	185	ENVIRONMENTAL SERVICES
19	571000	Maintenance of overhead lines	STANTEC CONSULTING SERVICES INC.	181	ENVIRONMENTAL SERVICES
20	571000	Maintenance of overhead lines	TECORP, INC.	200	CONSULTING SERVICES
21	571000	Maintenance of overhead lines	UNITED BUILDING MAINTENANCE IN	287	BUILDING MAINTENANCE AND REPAIRS
22	572000	Maintenance of undergrnd lines	CATHODIC PROTECTION MANAGEMENT	68	TECHNICAL SERVICES
23	572000	Maintenance of undergrnd lines	INTREN, INC.	119	CONSTRUCTION SERVICES
24	572000	Maintenance of undergrnd lines	NASH BROS CONSTRUCTION CO, INC	700	OPERATIONAL STAFF AUGMENTATION
25	572000	Maintenance of undergrnd lines	PHILIP INDUSTRIAL OUTSOURCING, LLC	79	ENVIRONMENTAL SERVICES
26	572000	Maintenance of undergrnd lines	PRYSMIAN POWER CABLE & SYSTEMS	236	OPERATIONAL STAFF AUGMENTATION
27	572000	Maintenance of undergrnd lines	TESCO	132	OPERATIONAL STAFF AUGMENTATION
28	572000	Maintenance of undergrnd lines	TODESCO TECHNICAL SERVICES, LLC	135	GENERAL MAINT AND REPAIRS
29	573000	Maint of Misc Transm Plant	INTREN, INC.	166	CONSTRUCTION SERVICES

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	580000	Oper supervision & engineering	B&R REPAIR INC	\$ 113	GENERAL MAINTENANCE AND REPAIRS
2	580000	Oper supervision & engineering	BEELINE.COM, INC.	119	PROFESSIONAL STAFF AUGMENTATION
3	580000	Oper supervision & engineering	BELL FUELS INC	101	FUEL
4	580000	Oper supervision & engineering	INSTITUTE OF HEALTH AND HUMAN PERFORMANCE INC.	245	CONSULTING SERVICES
5	580000	Oper supervision & engineering	MEADE ELECTRIC CO	1,710	OPERATIONAL STAFF AUGMENTATION
6	580000	Oper supervision & engineering	POWER & SONS CONST CO, INC	70	CONSTRUCTION SERVICES
7	580000	Oper supervision & engineering	POWERSOURCE GENERATOR RENTALS	92	CONSTRUCTION SERVICES
8	580000	Oper supervision & engineering	QUALITECH ENGINEERING, LLC	96	OPERATIONAL STAFF AUGMENTATION
9	580000	Oper supervision & engineering	SHAW ENVIRONMENTAL INC.	592	ENVIRONMENTAL SERVICES
10	580000	Oper supervision & engineering	SYSTEM ONE LLC	225	CONSTRUCTION SERVICES
11	582000	Station expenses	STEVENSON CRANE SERVICE	73	EQUIPMENT USAGE AND RENTAL
12	584000	Underground line expenses	JULIE INC.	421	OPERATIONAL CONSULTING
13	584000	Underground line expenses	MEADE ELECTRIC CO	345	OPERATIONAL STAFF AUGMENTATION
14	584000	Underground line expenses	CITY OF CHICAGO DEPT OF TRANS	102	OPERATIONAL CONSULTING
15	584000	Underground line expenses	USIC LOCATING SERVICES, INC	7,306	OPERATIONAL CONSULTING
16	587000	Cust installations exp	DETECTENT INC.	387	CONSULTING SERVICES
17	587000	Cust installations exp	INTREN, INC.	556	CONSTRUCTION SERVICES
18	587000	Cust installations exp	M J ELECTRIC, INC	90	OPERATIONAL STAFF AUGMENTATION
19	587000	Cust installations exp	MEADE ELECTRIC CO	135	OPERATIONAL STAFF AUGMENTATION
20	588000	Misc distribution expenses	ACCENTURE	76	CONSULTING SERVICES
21	588000	Misc distribution expenses	AECOM TECHNICAL SERVICES, LLC	70	TECHNICAL SERVICES
22	588000	Misc distribution expenses	AMERICAN HERITAGE PROTECTION	89	SECURITY SERVICES
23	588000	Misc distribution expenses	ASPLUNDH TREE EXPERT CO	5,018	TREE TRIMING
24	588000	Misc distribution expenses	BEARY LANDSCAPE MANAGEMENT INC.	637	BUILDING MAINTENANCE AND REPAIRS
25	588000	Misc distribution expenses	BRIDGE ENERGY GROUP, INC	60	CONSULTING SERVICES
26	588000	Misc distribution expenses	CANADEO WEED CONTROL, INC	53	VEGETATION MANAGEMENT
27	588000	Misc distribution expenses	DAVEY RESOURCE GROUP	139	VEGETATION MANAGEMENT
28	588000	Misc distribution expenses	DELOITTE & TOUCHE LLP	134	CONSULTING SERVICES
29	588000	Misc distribution expenses	INTREN, INC.	119	CONSTRUCTION SERVICES
30	588000	Misc distribution expenses	M J ELECTRIC, INC	229	OPERATIONAL STAFF AUGMENTATION

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account	Account Description	Payee	2012 Payment Amount	Nature of Service Provided
	(A)	(B)	(C)	(D)	(E)
1	588000	Misc distribution expenses	MEADE ELECTRIC CO	\$ 192	OPERATIONAL STAFF AUGMENTATION
2	588000	Misc distribution expenses	NEW SOUTH EQUIPMENT MATS, LLC	59	CONSTRUCTION SERVICES
3	588000	Misc distribution expenses	OLENICK & ASSOCIATES	59	CONSULTING SERVICES
4	588000	Misc distribution expenses	PHILIP INDUSTRIAL OUTSOURCING LLC	69	ENVIRONMENTAL SERVICES
5	588000	Misc distribution expenses	PRIMERA ENGINEERING	63	ENGINEERING
6	588000	Misc distribution expenses	TEKSYSTEMS GLOBAL SERVICES, LLC	61	IT CONSULTING
7	588000	Misc distribution expenses	UBISENSE INC.	159	PROFESSIONAL STAFF AUGMENTATION
8	588000	Misc distribution expenses	UNITED BUILDING MAINTENANCE IN	169	BUILDING MAINTENANCE AND REPAIRS
9	588000	Misc distribution expenses	WEST MONROE PARTNERS, LLC	79	CONSULTING SERVICES
10	590000	Main supervision & engineering	BEELINE.COM, INC.	138	PROFESSIONAL STAFF AUGMENTATION
11	590000	Main supervision & engineering	INSTITUTE OF HEALTH AND JUMAN PERFORMANCE INC.	120	CONSULTING SERVICES
12	591000	Maintenance of structures	GARFIELD BUILDING MAINTENANCE	111	BUILDING MAINTENANCE AND REPAIRS
13	591000	Maintenance of structures	INNER SPACE DPM, INC.	151	CONSULTING SERVICES
14	591000	Maintenance of structures	LINDBLAD CONSTRUCTION COMPANY	58	CONSTRUCTION SERVICES
15	591000	Maintenance of structures	M CANNON ROOFING CO LLC	78	BUILDING MAINTENANCE AND REPAIRS
16	591000	Maintenance of structures	MIDWEST MECHANICAL CONSTRUCTION	235	OPERATIONAL STAFF AUGMENTATION
17	592000	Main of station equipment	ALARM DETECTION SYSTEMS, INC.	126	BUILDING MAINTENANCE AND REPAIRS
18	592000	Main of station equipment	AMERICAN HERITAGE PROTECTION	72	SECURITY SERVICES
19	592000	Main of station equipment	ANDERSON & SHAH ROOFING INC.	121	BUILDING MAINTENANCE AND REPAIRS
20	592000	Main of station equipment	ARCADIS US, INC.	143	CONSULTING SERVICES
21	592000	Main of station equipment	ASPLUNDH TREE EXPERT CO	109	TREE TRIMING
22	592000	Main of station equipment	B & R REPAIR INC.	95	GENERAL MAINT AND REPAIRS
23	592000	Main of station equipment	BEARY LANDSCAPE MANAGEMENT INC.	63	BUILDING MAINTENANCE AND REPAIRS
24	592000	Main of station equipment	CENTRAL PLUMBING CO., INC.	158	OPERATIONAL STAFF AUGMENTATION
25	592000	Main of station equipment	GREAT LAKES FIRE AND SAFETY	130	SAFETY SERVICES--- Fire Extinguishers
26	592000	Main of station equipment	INNER SPACE DPM, INC.	121	CONSULTING SERVICES
27	592000	Main of station equipment	LINDBLAD CONSTRUCTION COMPANY	251	CONSTRUCTION SERVICES
28	592000	Main of station equipment	MEADE ELECTRIC CO	90	OPERATIONAL STAFF AUGMENTATION
29	592000	Main of station equipment	MIDSUN GROUP	56	TECHNICAL SERVICES
30	592000	Main of station equipment	MIDWEST MECHANICAL CONSTRUCTION	203	OPERATIONAL STAFF AUGMENTATION

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	592000	Main of station equipment	NASH BROS CONSTRUCTION CO, INC	\$ 53	OPERATIONAL STAFF AUGMENTATION
2	592000	Main of station equipment	PEERLESS FENCE	207	BUILDING MAINTENANCE AND REPAIRS
3	592000	Main of station equipment	PHOENIX FIRE SYSTEMS, INC.	183	FIRE PROTECTION SERVICES
4	592000	Main of station equipment	QUAD PLUS, LLC	442	CONSTRUCTION SERVICES
5	592000	Main of station equipment	ROHE INTERNATIONAL INC.	143	TECHNICAL SERVICES
6	592000	Main of station equipment	SARGENT & LUNDY	81	PROFESSIONAL STAFF AUGMENTATION
7	592000	Main of station equipment	TRACK SERVICE, INC.	67	CONSTRUCTION SERVICES
8	592000	Main of station equipment	UTILITY & INDUSTRIAL CONSTRUCTION CO, INC	60	CONSTRUCTION SERVICES
9	593000	Maintenance of overhead lines	AMERICAN HERITAGE PROTECTION	442	SECURITY SERVICES
10	593000	Maintenance of overhead lines	ASPLUNDH TREE EXPERT CO	60,839	TREE TRIMING
11	593000	Maintenance of overhead lines	BBC ELECTRICAL SERVICES, INC	99	STORM ASSISTANCE
12	593000	Maintenance of overhead lines	CYRUS, INC.	59	CONSULTING
13	593000	Maintenance of overhead lines	DAVEY RESOURCE GROUP	2,588	VEGETATION MANAGEMENT
14	593000	Maintenance of overhead lines	HAVERFIELD CORPORATION	156	AERIAL INSPECTION
15	593000	Maintenance of overhead lines	HENKELS AND MCCOY	823	CONSTRUCTION SERVICES
16	593000	Maintenance of overhead lines	HOOPER CORPORATION	214	STORM ASSISTANCE
17	593000	Maintenance of overhead lines	INTREN, INC.	5,479	CONSTRUCTION SERVICES
18	593000	Maintenance of overhead lines	J. F. ELECTRIC, INC.	1,044	CONSTRUCTION SERVICES
19	593000	Maintenance of overhead lines	J. RANCK ELECTRIC, INC.	70	CONSTRUCTION SERVICES
20	593000	Maintenance of overhead lines	J. W. DIDADO ELECTRIC, INC.	239	STORM ASSISTANCE
21	593000	Maintenance of overhead lines	KANSAS CITY POWER & LIGHT CO	206	STORM ASSISTANCE
22	593000	Maintenance of overhead lines	M J ELECTRIC, INC	7,181	OPERATIONAL STAFF AUGMENTATION
23	593000	Maintenance of overhead lines	MEADE ELECTRIC CO	5,749	OPERATIONAL STAFF AUGMENTATION
24	593000	Maintenance of overhead lines	OSMOSE UTILITIES SERVICES, INC	1,746	OPERATIONAL STAFF AUGMENTATION
25	593000	Maintenance of overhead lines	PHILIP INDUSTRIAL OUTSOURCING LLC	595	ENVIRONMENTAL SERVICES
26	593000	Maintenance of overhead lines	PIEPER ELECTRIC INC	319	STORM ASSISTANCE
27	593000	Maintenance of overhead lines	SPE UTILITY CONTRACTORS	676	STORM ASSISTANCE
28	593000	Maintenance of overhead lines	TWENTY-FIRST CENTURY	267	OPERATIONAL STAFF AUGMENTATION
29	593000	Maintenance of overhead lines	UNION ELECTRIC COMPANY	550	CONSTRUCTION SERVICES
30	593000	Maintenance of overhead lines	UTILITY POLE TECHNOLOGIES, INC	2,228	TECHNICAL SERVICES
31	593000	Maintenance of overhead lines	WALSH LANDSCAPE CONSTRUCTION	77	BUILDING MAINTENANCE AND REPAIRS

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	594000	Main of underground lines	ALDRIDGE ELECTRIC CO	\$ 9,083	OPERATIONAL STAFF AUGMENTATION
2	594000	Main of underground lines	CYRUS, INC.	123	CONSULTING SERVICES
3	594000	Main of underground lines	EQUALITY US	111	BUILDING MAINTENANCE AND REPAIRS
4	594000	Main of underground lines	HBK ENGINEERING, LLC	1,298	ENGINEERING SERVICES
5	594000	Main of underground lines	HENKELS AND MCCOY	73	CONSTRUCTION SERVICES
6	594000	Main of underground lines	INDEPENDENT PAVING CO. INC.	480	BUILDING MAINTENANCE AND REPAIRS
7	594000	Main of underground lines	INTREN, INC.	11,643	CONSTRUCTION SERVICES
8	594000	Main of underground lines	KENNY CONSTRUCTION COMPANY	143	CONSTRUCTION SERVICES
9	594000	Main of underground lines	LAFATA CONTRACTING SERVICES	51	PROJECT MANAGEMENT SERVICES
10	594000	Main of underground lines	MEADE ELECTRIC CO	4,442	OPERATIONAL STAFF AUGMENTATION
11	594000	Main of underground lines	PHILIP INDUSTRIAL OUTSOURCING LLC	1,603	ENVIRONMENTAL SERVICES
12	594000	Main of underground lines	SAIC ENERGY, ENVIROMENT & INFRASTRUCTURE, LLC	128	ENVIRONMENTAL SERVICES
13	594000	Main of underground lines	SYSTEM ONE LLC	105	CONSTRUCTION SERVICES
14	594000	Main of underground lines	TESCO	172	OPERATIONAL STAFF AUGMENTATION
15	594000	Main of underground lines	UTILX CORPORATION	1,001	GENERAL MAINT AND REPAIRS
16	594000	Main of underground lines	WALSH LANDSCAPE CONSTRUCTION	600	BUILDING MAINTENANCE AND REPAIRS
17	595000	Main of line transformers	PHILIP INDUSTRIAL OUTSOURCING LLC	1,967	ENVIRONMENTAL SERVICES
18	595000	Main of line transformers	SPEC-TEC LLC	230	TECHNICAL SERVICES
19	598000	Main of misc distrib plant	BEELINE.COM, INC.	718	PROFESSIONAL STAFF AUGMENTATION
20	598000	Main of misc distrib plant	BRIDGE ENERGY GROUP, INC.	147	CONSULTING SERVICES
21	598000	Main of misc distrib plant	DELOITTE & TOUCHE LLP	331	CONSULTING SERVICES
22	598000	Main of misc distrib plant	HOLISTIC PROFIT, LLC	94	TRAINING SERVICES
23	598000	Main of misc distrib plant	OLENICK & ASSOCIATES	150	CONSULTING SERVICES
24	598000	Main of misc distrib plant	TEKSYSTEMS GLOBAL SERVICES, LLC	150	IT CONSULTING
25	598000	Main of misc distrib plant	UBISENSE INC.	392	PROFESSIONAL STAFF AUGMENTATION
26	598000	Main of misc distrib plant	WEST MONROE PARTNERS, LLC	195	CONSULTING SERVICES
27	902000	Meter reading expenses	ACCENTURE	2,459	CONSULTING SERVICES
28	902000	Meter reading expenses	BEELINE.COM, INC.	265	PROFESSIONAL STAFF AUGMENTATION
29	902000	Meter reading expenses	CLEVEST SOLUTIONS INC.	348	BUSINESS APPLICATIONS
30	902000	Meter reading expenses	ITRON, INC.	322	BUSINESS APPLICATIONS

Commonwealth Edison Company
Expenses For Outside Professional Services in 2012
2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	902000	Meter reading expenses	MARKET STRATEGIES INC.	\$ 128	MARKETING
2	902000	Meter reading expenses	SILVER SPRING NETWORKS, INC	2,779	CONSULTING SERVICES
3	902000	Meter reading expenses	WEST MONROE PARTNERS, LLC	950	CONSULTING SERVICES
4	903000	Customer records & collect exp	ALLMED STAFFING INC.	90	PROFESSIONAL STAFF AUGMENTATION
5	903000	Customer records & collect exp	AMERICAN HERITAGE PROTECTION	276	SECURITY
6	903000	Customer records & collect exp	BANCTEC, INC.	1,477	OPERATIONAL STAFF AUGMENTATION
7	903000	Customer records & collect exp	BEELINE.COM, INC.	1,379	PROFESSIONAL STAFF AUGMENTATION
8	903000	Customer records & collect exp	CONTRACT CALLERS INC	544	OPERATIONAL STAFF AUGMENTATION
9	903000	Customer records & collect exp	CONVERGENT OUTSOURCING, INC.	111	OPERATIONAL STAFF AUGMENTATION
10	903000	Customer records & collect exp	CREDIT CONTROL SERVICES, INC.	213	OPERATIONAL STAFF AUGMENTATION
11	903000	Customer records & collect exp	DEBTNEXT SOLUTIONS, LLC	55	OPERATIONAL STAFF AUGMENTATION
12	903000	Customer records & collect exp	DELOITTE CONSULTING LLP	201	CONSULTING SERVICES
13	903000	Customer records & collect exp	EIMER STAHL, LLP	53	LEGAL
14	903000	Customer records & collect exp	EQUIFAX CREDIT INFORMATION SERVICES	324	FINANCIAL SERVICES
15	903000	Customer records & collect exp	ERNST & YOUNG LLP	428	CONSULTING SERVICES
16	903000	Customer records & collect exp	EXPERIAN INFORMATION SOLUTIONS INC.	237	CONSULTING SERVICES
17	903000	Customer records & collect exp	FIRSTECH, INC.	105	CUSTOMER SERVICES
18	903000	Customer records & collect exp	FISERV	904	CUSTOMER SERVICES
19	903000	Customer records & collect exp	GOOD EGG MEDIA LLC	108	CONSULTING SERVICES
20	903000	Customer records & collect exp	HYPERQUALITY, INC.	231	CUSTOMER SERVICES
21	903000	Customer records & collect exp	I.C. SYSTEM, INC.	127	CUSTOMER SERVICES
22	903000	Customer records & collect exp	ITRON, INC.	333	BUSINESS APPLICATIONS
23	903000	Customer records & collect exp	KONY SOLUTIONS INC.	160	CUSTOMER SERVICES
24	903000	Customer records & collect exp	LEXISNEXIS A DIVISION OF REED ELSEVIER INC.	57	LEGAL SERVICES
25	903000	Customer records & collect exp	MCKINSEY & COMPANY, INC	374	CONSULTING SERVICES
26	903000	Customer records & collect exp	NCO FINANCIAL SYSTEMS, INC.	230	CUSTOMER SERVICES
27	903000	Customer records & collect exp	SMARTSYNCH, INC.	176	SERVICES
28	903000	Customer records & collect exp	THE CBE GROUP, INC.	436	CUSTOMER SERVICES
29	903000	Customer records & collect exp	TORRES CREDIT SERVICES, INC.	272	CUSTOMER SERVICES
30	903000	Customer records & collect exp	TWENTY-FIRST CENTURY	133	OPERATIONAL STAFF AUGMENTATION

Commonwealth Edison Company
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2012 Payments of \$50,000 Or More Charged To Operating Expense
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Account Description (B)	Payee (C)	2012 Payment Amount (D)	Nature of Service Provided (E)
1	903000	Customer records & collect exp	VANTAGE LEADERSHIP CONSULTING	\$ 53	CONSULTING SERVICES
2	903000	Customer records & collect exp	VERIZON	133	CELLULAR SERVICES
3	903000	Customer records & collect exp	WEST INTERACTIVE CORPORATION	86	CONSULTING SERVICES
4	908000	Customer assistance expenses	ACCENTURE	2,638	CONSULTING SERVICES
5	908000	Customer assistance expenses	ACSI LLC	70	MARKET RESEARCH
6	908000	Customer assistance expenses	AJENDA INTERACTIVE MEDIA, LLC	129	MARKETING
7	908000	Customer assistance expenses	BEELINE.COM, INC.	384	PROFESSIONAL STAFF AUGMENTATION
8	908000	Customer assistance expenses	CALICO ENERGY SERVICES	386	CONSULTING SERVICES
9	908000	Customer assistance expenses	CONSUMER & PROFESSIONAL RESEARCH	266	CONSULTING SERVICES
10	908000	Customer assistance expenses	ERIE DIRECT MARKETING, LLC	146	MARKETING
11	908000	Customer assistance expenses	FAITH IN PLACE	123	CUSTOMER ASSISTANCE
12	908000	Customer assistance expenses	FORESEE RESULTS, INC.	113	CONSULTING SERVICES
13	908000	Customer assistance expenses	GOODCENTS SOLUTIONS	1,644	CONSULTING SERVICES
14	908000	Customer assistance expenses	HEART & MIND STRATEGIES LLC	102	MARKETING
15	908000	Customer assistance expenses	IFACTORING CONSULTING, INC.	398	CONSULTING SERVICES
16	908000	Customer assistance expenses	IGNITION HOLDINGS, LLC	357	CONSULTING SERVICES
17	908000	Customer assistance expenses	ILLINOIS COMMUNITY ACTION ASSOC.	612	CUSTOMER ASSISTANCE
18	908000	Customer assistance expenses	INTELLIGENT GENERATION, LLC	184	ENVIRONMENTAL SERVICES
19	908000	Customer assistance expenses	JIVE SOFTWARE, INC.	134	SYSTEMS CONSULTING
20	908000	Customer assistance expenses	LAKEVIEW STRATEGIES	182	MARKETING
21	908000	Customer assistance expenses	LEO BURNETT USA, INC.	90	CONSULTING SERVICES
22	908000	Customer assistance expenses	MAD DASH INC.	78	CONSULTING SERVICES
23	908000	Customer assistance expenses	MARKET STRATEGIES INC.	688	MARKETING
24	908000	Customer assistance expenses	MEDIUS & ASSOC.	114	CUSTOMER COMMUNICATIONS
25	908000	Customer assistance expenses	NIELSEN LLC, CLARITAS	99	CONSULTING SERVICES
26	908000	Customer assistance expenses	RF DEMAND SOLUTIONS, LLC	95	PAGING SERVICES
27	908000	Customer assistance expenses	SHTC HOLDINGS LLC	132	CONSULTING SERVICES
28	908000	Customer assistance expenses	THE BLACKSTONE GROUP INC.	166	CONSULTING SERVICES
29	908000	Customer assistance expenses	THE SPECIALIZED MARKETING BROUP, INCL	68	MARKETING
30	908000	Customer assistance expenses	USABLENET, INC.	140	CONSULTING SERVICES

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1	908000	Customer assistance expenses	WESTMONROE PARTNERS, LLC	\$ 870	CONSULTING SERVICES
2	908000	Customer assistance expenses	WRIGHT & COMPANY	159	OPERATIONAL CONSULTING
3	909000	Inform and Instruct advert exp	EIRE DIRECT MARKETING LLC	151	MARKETING
4	909000	Inform and Instruct advert exp	LEO BURNETT USA, INC.	1,482	CONSULTING SERVICES
5	909000	Inform and Instruct advert exp	FAITH IN PLACE	123	CUSTOMER ASSISTANCE
6	909000	Inform and Instruct advert exp	IGNITION HOLDINGS, LLC	357	CONSULTING SERVICES
7	909000	Inform and Instruct advert exp	MEDIUS & ASSOC.	103	CUSTOMER COMMUNICATIONS
8	909000	Inform and Instruct advert exp	THE BLACKSTONE GROUP INC.	81	CONSULTING SERVICES
9	909000	Inform and Instruct advert exp	WTTW11	50	CUSTOMER COMMUNICATIONS
10	923000	Outside services employed	ACCENTURE	381	CONSULTING SERVICES
11	923000	Outside services employed	ALTERNATIVE ENERGY RESOURCES	512	CONSULTING SERVICES
12	923000	Outside services employed	ARCOS, INC.	177	CONSULTING SERVICES
13	923000	Outside services employed	ASGK PUBLIC STRATEGIES LLC	898	CONSULTING SERVICES
14	923000	Outside services employed	BALLARD SPAHR ANDREWS &	113	LEGAL SERVICES
15	923000	Outside services employed	BEELINE.COM, INC.	2,310	PROFESSIONAL STAFF AUGMENTATION
16	923000	Outside services employed	BIODIVERSITY PROJECT	59	CUSTOMER ASSISTANCE
17	923000	Outside services employed	CARDIO PARTNER RESOURCES	91	TRAINING SERVICES
18	923000	Outside services employed	CHICAGO TRIBUNE	75	ADVERTISING
19	923000	Outside services employed	CHICO & NUNES, PC	320	LEGAL SERVICES
20	923000	Outside services employed	CHRISTOPHER B.BURKE ENGINEERIN	158	ENVIRONMENTAL SERVICES
21	923000	Outside services employed	CNT ENERGY	550	CONSULTING SERVICES
22	923000	Outside services employed	CONSUMERINFO.COM	67	FINANCIAL SERVICES
23	923000	Outside services employed	CULVER COMPANY LLC	86	CONSULTING SERVICES
24	923000	Outside services employed	DELOITTE CONSULTING LLP	1,120	CONSULTING SERVICES
25	923000	Outside services employed	DENNIS J. GANNON	85	CONSULTING SERVICES
26	923000	Outside services employed	EDISON ELECTRIC INSTITUTE	106	TRAINING SERVICES
27	923000	Outside services employed	EIMER STAHL, LLP	1,141	LEGAL SERVICES
28	923000	Outside services employed	EIRE DIRECT MARKETING LLC	98	MARKETING
29	923000	Outside services employed	ENERGY EDUCATION COUNCIL	70	CUSTOMER ASSISTANCE
30	923000	Outside services employed	FOLEY & LARDNER	110	LEGAL SERVICES

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1	923000	Outside services employed	HIRERIGHT	\$ 108	CONSULTING SERVICES
2	923000	Outside services employed	HOLLAND & KNIGHT LLP	142	LEGAL SERVICES
3	923000	Outside services employed	HYGIENEERING, INC.	318	CONSULTING SERVICES
4	923000	Outside services employed	INNER SPACE DPM, INC.	57	CONSULTING SERVICES
5	923000	Outside services employed	INSTITUTE OF HEALTH AND HUMAN PERFORMANCE INC.	232	CONSULTING SERVICES
6	923000	Outside services employed	INTEGRATED COACHING SOLUTIONS,	179	CONSULTING SERVICES
7	923000	Outside services employed	INTELLIGENT GENERATION, LLC	87	ENVIRONMENTAL SERVICES
8	923000	Outside services employed	JAK GRAPHIC DESIGN, LLC	57	MARKETNG
9	923000	Outside services employed	JAMES O. HAMILTON & CO., INC.	215	CONSULTING SERVICES
10	923000	Outside services employed	JAYNE THOMPSON & ASSOCIATES, L	276	CONSULTING SERVICES
11	923000	Outside services employed	JENNER & BLOCK	181	LEGAL SERVICES
12	923000	Outside services employed	KIRKPATRICK & LOCKHART PRESTON	134	LEGAL SERVICES
13	923000	Outside services employed	KLAFTER AND BURKE	182	LEGAL SERVICES
14	923000	Outside services employed	LAFATA CONTRACTING SERVICES,	193	PROJECT MANAGEMENT SERVICES
15	923000	Outside services employed	LEO BURNETT USA, INC.	254	CONSULTING SERVICES
16	923000	Outside services employed	LEXISNEXIS SCREENING SOLUTIONS INC.	61	LEGAL SERVICES
17	923000	Outside services employed	M+W U.S. INC.	69	ENGINEERING SERVICES
18	923000	Outside services employed	MAD DASH INC.	115	CONSULTING SERVICES
19	923000	Outside services employed	MARK L. GOLDSTEIN	110	LEGAL SERVICES
20	923000	Outside services employed	MAYER BROWN, LLP	910	LEGAL SERVICES
21	923000	Outside services employed	MECKLER BULGER TILSON MARICK & PEARSON, LLP	85	LEGAL SERVICES
22	923000	Outside services employed	MEDIUS & ASSOC.	118	CUSTOMER COMMUNICATIONS
23	923000	Outside services employed	MEDTOX LABORATORIES, INC.	95	CONSULTING SERVICES
24	923000	Outside services employed	MOORE SYNDICATION INC.	51	CONSULTING SERVICES
25	923000	Outside services employed	NEAL MURDOCK AND LEROY, LLC	71	LEGAL SERVICES
26	923000	Outside services employed	NEWTON ROBOTICS	50	TECHNICAL SERVICES
27	923000	Outside services employed	OLENICK & ASSOCIATES	53	CONSULTING SERVICES
28	923000	Outside services employed	PHILIP INDUSTRIAL OUTSOURCING LLC	227	ENVIRONMENTAL SERVICES
29	923000	Outside services employed	PRIMERA ENGINEERING	107	ENGINEERING
30	923000	Outside services employed	QUALITECH ENGINEERING, LLC	107	OPERATIONAL STAFF AUGMENTATION