

DIRECT TESTIMONY

OF

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Accountant  
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Financial Analysis Division  
Illinois Commerce Commission

Commonwealth Edison Company

Investigation of Tariffs Approved in Docket No. 13-0386

Docket No. 13-0553

October 11, 2013

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## ATTACHMENTS

Attachment A – ICC Docket No. 13-0318, ComEd Ex. 3.18

Attachment B – ICC Docket No. 13-0318, ComEd Ex. 14.01

Attachment C – ICC Docket No. 13-0318, AG Cross Ex. 1

1 **Witness Identification**

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

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

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

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

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

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

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

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

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

17 A. The purpose of my testimony is to present my position on questions described in  
18 the Commission’s October 2, 2013 Initiating Order in this proceeding.  
19 Specifically, my testimony sets forth my position as to whether the tariffs filed on  
20 May 30, 2013 by Commonwealth Edison Company (“ComEd” or “Company”): (1)  
21 correctly calculated interest on ComEd’s reconciliation balance, (2) correctly

22 calculated the Section 16-108.5(c)(5) return on equity (“ROE”) collar, and (3)  
23 correctly reflected the appropriate tax treatment in calculating interest on the  
24 reconciliation balance in the formula rate tariff as authorized by the Public Utilities  
25 Act (“Act”).

26 **Schedule Identification**

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

28 A. No.

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

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

31 Attachment A – ICC Docket No. 13-0318, ComEd Ex. 3.18

32 Attachment B – ICC Docket No. 13-0318, ComEd Ex. 14.01

33 Attachment C – ICC Docket No. 13-0318, AG Cross Ex. 1

34 **Calculation of Interest on ComEd’s Reconciliation Balance**

35 **Q. Does the Public Utilities Act provide for the calculation of interest on any**  
36 **reconciliation balance which results from the reconciliation described in**  
37 **Section 16-108.5(d)(1)?**

38 A. Yes. While I am not an attorney it is my understanding that Section 16-  
39 108.5(d)(1) of the Act states, in part:

40 Any over-collection or under-collection indicated by such  
41 reconciliation shall be reflected as a credit against, or recovered as  
42 an additional charge to, respectively, *with interest calculated at a*  
43 *rate equal to the utility’s weighted average cost of capital approved*  
44 *by the Commission for the prior rate year*, the charges for the  
45 applicable rate year.

46 220 ILCS 5/16-108.5(d)(1)(emphasis added).

47 **Q. Did ComEd calculate interest on its reconciliation balance using an interest**  
48 **rate calculated at its weighted average cost of capital (“WACC”)?**

49 A. No. In its tariff sheets, information sheets, and populated formula rate templates  
50 filed in compliance with Public Act 98-0015 on May 30, 2013, and in its most  
51 recent formula rate-related filings, ComEd calculated interest at a rate equal to its  
52 WACC grossed-up for the effect of income taxes.<sup>1</sup> This is shown in ICC Docket  
53 No. 13-0318, ComEd Ex. 3.18, Sch. FR A-4, Ln. 2, and Sch FR D-1, Ln 17-26;  
54 and ComEd Ex. 14.01 Sch. FR A-4, Ln. 2, and Sch FR D-1, Ln 17-26.  
55 (Attachment A – ICC Docket No. 13-0318, ComEd Ex. 3.18; Attachment B – ICC  
56 Docket No. 13-0318, ComEd Ex. 14.01.)

57 **Q. Is it appropriate for the WACC interest rate be grossed-up for the effect of**  
58 **income taxes?**

59 A. No. It is not appropriate to gross-up the WACC for purposes of calculating  
60 interest on the reconciliation balance, from both a legal standpoint and from an  
61 accounting standpoint. Staff’s will address the inappropriateness from a legal  
62 standpoint in its briefs. From an accounting perspective, the gross-up is not  
63 necessary, as the reconciliation balance is already the difference between two  
64 revenue requirement amounts grossed-up for the effect of income taxes. In  
65 addition, such a gross-up is inconsistent with Commission practice in other  
66 reconciliation proceedings. Finally, such a gross-up was not set forth in ComEd’s  
67 previous formula rate testimony in Docket Nos. 11-0721 and 12-0321, nor did

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<sup>1</sup> These filings were approved on June 5, 2013 in Docket No. 13-0386.

68 Ameren Illinois Company apply such a gross-up in its formula rate testimony.

69 Gross-Up of the WACC Interest Rate is Not Necessary from an Accounting  
70 Standpoint.

71 **Q. Please explain why the gross-up of WACC interest rate for the effect of**  
72 **income taxes is not necessary in calculating the Reconciliation Interest**  
73 **Amount.**

74 A. By definition, the reconciliation balance is the difference between two revenue  
75 requirements. Each of those revenue requirements was already grossed-up for  
76 income tax that was either expected to be paid or actually paid by the utility, thus,  
77 the resulting reconciliation balance itself is already grossed-up for taxes. As  
78 such, no additional adjustment for taxes is necessary to the WACC interest rate.

79 Gross-Up of the WACC Interest Rate is Not Consistent with Commission Practice

80 **Q. Please explain why the gross-up of the WACC interest rate for the effect of**  
81 **income taxes is not consistent with Commission practice in other**  
82 **reconciliation proceedings.**

83 A. To the best of my knowledge, in all of its reconciliation proceeding orders,  
84 including, but not limited to, Purchased Gas Adjustments, Fuel Adjustment  
85 Clauses, Purchased Water Surcharges, and Water/Sewer Qualified Infrastructure  
86 Plant Surcharges (“QIPS”), the Commission has not and does not gross-up the  
87 interest rate applied to the reconciliation balance for the effect of income taxes.

88 **Q. Are any of the reconciliation proceedings referenced above similar to the**  
89 **formula rate reconciliation?**

90 A. Yes. All of these reconciliation proceedings involve the recovery of the

91 reasonable and prudent cost of providing service;<sup>2</sup> however, QIPS<sup>3</sup> may be the  
92 most similar to formula rates. QIPS is similar to formula rates in that the QIPS  
93 revenue requirement provides for a return on and a return of plant investments in  
94 the same manner as the formula rate revenue requirement. (See 83 Ill. Adm.  
95 Code 656.50 and 656.60.) Further, both types of proceedings involve a revenue  
96 requirement reconciliation and an excess earnings provision. (See 83 Ill. Adm.  
97 Code 656.80; 220 ILCS 5/16-108.5(c)(5); 220 ILCS 5/16-108.5(d)(1).)

98 **Q. Does the QIPS annual reconciliation provide for interest on the**  
99 **reconciliation balance?**

100 A. No. However, it does provide for interest on any Commission-ordered  
101 adjustment to the utility-proposed reconciliation balance. Although I am not an  
102 attorney, I understand 83 Ill. Adm. Code 656.80(i) to require that the QIPS  
103 reconciliation adjustment component should accrue interest at the customer  
104 deposit interest rate established by the Commission under 83 Ill. Adm. Code  
105 280.70(e)(1). Regardless of the interest rate applied, it is not Commission  
106 practice to gross-up the interest rate applied to the Commission-ordered  
107 adjustment to the reconciliation balance for the effect of income taxes. Further,  
108 to the best of my knowledge, utilities do not gross-up the interest rate applied to  
109 these balances.

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<sup>2</sup> For example, Purchased Gas Adjustments involve the recovery of the cost of gas distributed to customers, and Purchased Water Surcharges involve the recovery of the cost of water distributed to customers.

<sup>3</sup> The QIPS referred to herein is for Sewer and Water, as provided for in 83 Ill. Adm. Code 656.

110 ComEd Treatment of the Interest Rate to be Applied to the Reconciliation  
111 Balance in Docket Nos. 11-0721 and 12-0321

112 **Q. Did the Company gross-up the interest rate to be applied to the**  
113 **reconciliation balance in either Docket No. 11-0721 or Docket No. 12-0321?**

114 A. No. Adjusting the interest rate for the purported impact of income taxes was  
115 never mentioned in any of the testimonies of ComEd witnesses Mr. Hemphill or  
116 Ms. Houtsma in Docket No. 11-0721,<sup>4</sup> nor ComEd witnesses Mr. Hemphill or Ms.  
117 Houtsma in Docket No. 12-0321.<sup>5</sup> In response to AG DR AG 6.07 in Docket No.  
118 13-0318, the Company admitted it did not consider such a gross-up to the WACC  
119 interest rate for the purported impact of income taxes until after Public Act 98-  
120 0015 became law. (Attachment C – ICC Docket No. 13-0318, AG Cross Ex. 1.)

121 Ameren Illinois Company's Treatment of the Interest Rate to be Applied to the  
122 Reconciliation Balance.

123 **Q. Does Ameren Illinois Company gross-up the interest rate to be applied to**  
124 **the reconciliation balance.**

125 A. No. Ameren Illinois Company, which is operating under the same formula rate  
126 statute as ComEd, does not gross-up the WACC for purposes of calculating  
127 interest on the reconciliation balance.

128 **Calculation of the Section 16-108.5(c)(5) ROE Collar**

129 **Q. Are you addressing in your direct testimony the issue of the correct**  
130 **calculation of the ROE Collar, as identified in the Commission's Initiating**

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<sup>4</sup> See, Commonwealth Edison Co., ICC Docket No. 11-0721, ComEd Ex. 1.0 and 4.0 generally, ComEd Ex. 12.0 at 35-37, and ComEd Ex. 21.0 at 24-29.

<sup>5</sup> See, Commonwealth Edison Co., ICC Docket No. 12-0321, ComEd Ex. 1.0 generally, ComEd Ex. 2.0 at 10-11, and ComEd Ex. 21.0 at 24-29.

131 **Order?**

132 A. No. Staff's position on this issue is based upon a legal interpretation of the Act,  
133 and accordingly will be addressed in its brief.

134 **Appropriate Tax Treatment in Calculating Interest on the Reconciliation Balance**

135 **Q. Are you addressing in your direct testimony the issue of the reflection of**  
136 **the appropriate tax treatment in calculating interest on the reconciliation**  
137 **balance, as identified in the Commission's Initiating Order?**

138 A. No. Staff's position on this issue is based upon a legal interpretation of the Act,  
139 and accordingly will be addressed in its brief.

140 **Conclusion**

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

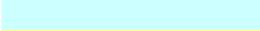
142 A. Yes.

Commonwealth Edison Company					
Summary of Senate Bill 9 Changes to ICC Docket 13-0318 Formula Rate Update Filed on April 29, 2013					
Sch / App	Acctg Col	Acctg Ln	April 29, 2013 Update	Change To	Reason
Sch FR A-1 REC	Description	12	DS Rate Base Before Projected Plant Adjs	DS Rate Base Reconciliation	Update Description for Year End Rate Base
Sch FR A-1 REC	Ln	13		Deleted Line	Deleted Line to Remove Average Rate Base Calculation
Sch FR A-1 REC	Ln	14		Deleted Line	Deleted Line to Remove Average Rate Base Calculation
Sch FR A-1 REC	Ln	Lines 15 -25	Line Numbers 15-25	Line Numbers 13 -23	Shifted Line Numbers to Adjust for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 14	(Ln 14) * (Ln 15)	(Ln 12) * (Ln 13)	Adjust Source for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 16	(Ln 16) + (Ln 17)	(Ln 14) + (Ln 15)	Adjust Source for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 18	(Ln 18) * (Ln 19)	(Ln 16) * (Ln 17)	Adjust Source for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 20	(Ln 18) + (Ln 20) + (Ln 21)	(Ln 16) + (Ln 18) + (Ln 19)	Adjust Source for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 21	(Ln 11) + (Ln 22)	(Ln 11) + (Ln 20)	Adjust Source for the Deletion of Two Lines
Sch FR A-1 REC	Source	Line 23	(Ln 23) - (Ln 24)	(Ln 21) - (Ln 22)	Adjust Source for the Deletion of Two Lines
Sch FR A-3	Source	Line 1	Sch FR A-1 - REC Ln 14	Sch FR A-1 - REC Ln 12	Adjust Source for the Deletion of Two Lines on FR A-1 REC
Sch FR A-3	Source	Line 14	Sch FR A-1 - REC Ln 24	Sch FR A-1 - REC Ln 22	Adjust Source for the Deletion of Two Lines on FR A-1 REC
Sch FR A-4	Source	Line 1a	Sch FR A-1 - REC Ln 25	Sch FR A-1 - REC Ln 23	Adjust Source for the Deletion of Two Lines on FR A-1 REC
Sch FR A-4	Description	2	Cost of Short-Term Debt (%)	Total Revenue Effect of Return (%)	Change from short term debt return to WACC return
Sch FR A-4	Source	2	Sch FR D-1 Col D Ln 13	Sch FR D-1 Col D Ln 25	Change from short term debt return to WACC return
Sch FR C-4	Reference	Line 5	To Sch FR A-1 REC Ln 19	To Sch FR A-1 REC Ln 17	Adjust for the Deletion of Two Lines on FR A-1 REC
Sch FR C-4	Reference	Next to Line 13		To Sch FR D-1 Ln 24	To reference where the amount is used on Sch FR D-1
Sch FR C-4	Reference	Line 14	To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 21	To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 19	Adjust for the Deletion of Two Lines on FR A-1 REC
Sch FR C-4	Description	15	Avg DS Rate Base - Reconciliation	DS Rate Base Before Projected Plant Adjs	Use Year End Rate Base as Opposed to Average Rate Base
Sch FR C-4	Source	Line 15	Sch FR A-1 REC Ln 14	Sch FR A-1 REC Ln 12	Adjust for the Deletion of Two Lines on FR A-1 REC
Sch FR C-4	Reference	Line 18	To Sch FR A-1 - REC Ln 17	To Sch FR A-1 - REC Ln 15	Adjust for the Deletion of Two Lines on FR A-1 REC
Sch FR D-1	Description	1	Average Adjusted Common Equity Balance (\$ in 000s)	Adjusted Common Equity Balance (\$ in 000s)	To Adjust to Year End Capital Structure
Sch FR D-1	Description	2	Average Long-Term Debt Balance (\$ in 000s)	Long-Term Debt Balance (\$ in 000s)	To Adjust to Year End Capital Structure
Sch FR D-1	Description	12	Average Cost of Long-Term Debt (%)	Cost of Long-Term Debt (%)	To Adjust to Year End Capital Structure
Sch FR D-1	(D)	Below Line 21	To Sch FR A-1 - REC Ln 15	To Sch FR A-1 - REC Ln 13	Adjust for the Deletion of Two Lines on FR A-1 REC Provide Correct Computation of Reconciliation
Sch FR D-1	Ln	New Line 22	Insert Line	Tax Effect of Debt	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Source	New Line 22		((Ln 14) + (Ln 16)) * (Sch FR C-4 Ln 4)	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Ln	New Line 23	Insert Line	After Tax Cost of Capital	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Source	New Line 23		(Ln 21) - (Ln 22)	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Ln	New Line 24	Insert Line	Gross Revenue Conversion Factor	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Source	New Line 24		Sch FR C-4 Ln 13	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Ln	New Line 25	Insert Line	Total Revenue Effect of Return	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Source	New Line 25		(Ln 23) * (Ln 24)	Insert Line to calculate total effective return to be applied to the reconciliation balance
Sch FR D-1	Col D Reference	Below Line 25	Insert Reference	To Sch FR A-4 Ln 2	Insert reference to schedule FR A-4, Ln 2
App 2	Description	Line 1	13 Mon Avg	Year End	To adjust to reflect year end customer deposits
App 10	(F)	Below Line 59	To Sch FR A-1 - REC Ln 24 To Sch FR A-1 - REC Ln 24	To Sch FR A-1 - REC Ln 22 To Sch FR A-1 - REC Ln 22	Adjust for the Deletion of Two Lines on FR A-1 REC

Commonwealth Edison Company  
Rate DSPP - Delivery Service Pricing and Performance  
Index of Spreadsheets in the Determination of the Annual Revenue Requirement Section

Schedule	Name
Sch FR A-1	Net Revenue Requirement Computation
Sch FR A-1 - REC	Revenue Requirement Reconciliation Computation
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) for Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR B-2	DS Jurisdictional General and Intangible Plant Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Capital Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Permanent Tax Impacts Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Value Information

	Internal Link
	Identifies link to another cell
	Calculation
	Input

Commonwealth Edison Company			Sch FR A-1
Net Revenue Requirement Computation			2012 Actual Data
			2013 Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>DS Operating Expenses</b>			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 400,970
2	Customer Accts Expense	Sch FR C-1 Ln 12	186,115
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	20,716
4	A&G Expense	Sch FR C-1 Ln 14	427,668
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	436,658
6	Projected Depreciation and Amort Expense	Sch FR C-1 Ln 16	24,070
7	Taxes Other Than Income	Sch FR C-1 Ln 17	142,871
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	24,405
9	Pension Funding Cost	Sch FR C-1 Ln 19	58,788
10	Other Expense Adjts	Sch FR C-1 Ln 20	(42,547)
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	1,679,714
<b>DS Rate Base</b>			
12	<b>DS Rate Base</b>	Sch FR B-1 Ln 36	\$ 6,717,431
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 21	6.91%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 464,174
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(81,871)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 382,303
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 267,597
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(10,890)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 639,010
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,318,724
22	Total Other Revenues	App 10 Col F Ln 59	126,582
23	<b>Revenue Requirement</b>	(Ln 21) - (Ln 22)	\$ 2,192,142
<b>Reconciliation with Interest</b>			
24	Reconciliation with Interest	Sch FR A-4 Ln 31	\$ 181,819
<b>ROE Collar</b>			
25	DS ROE (%)	Sch FR A-3 Ln 26	9.35%
26	Allowed ROE (%)	Sch FR D-1 Col D Ln 11	8.72%
27	Maximum Allowed ROE (%)	(Ln 26) + (0.5%)	9.22%
28	Minimum Allowed ROE (%)	(Ln 26) - (0.5%)	8.22%
29	Percent Above Maximum Allowed ROE (%)	IF(Ln 25) > (Ln 27) THEN (Ln 25) - (Ln 27) ELSE (0.0%)	0.13%
30	Amt Above Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 29) * (-1.0)	(\$3,762)
31	Percent Below Minimum Allowed ROE (%)	IF(Ln 25) < (Ln 28) THEN (Ln 28) - (Ln 25) ELSE (0.0%)	0.00%
32	Amt Below Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 31)	\$0
33	ROE Collar Adj After Tax	(Ln 30) + (Ln 32)	(\$3,762)
34	ROE Collar Tax Gross-Up	(Ln 33) * (Sch FR C-4 Ln 5)	(\$2,633)
35	<b>ROE Collar Adj</b>	(Ln 33) + Ln 34)	(\$6,395)
36	<b>Net Revenue Requirement</b>	<b>(Ln 23) + (Ln 24) + (Ln 35)</b>	<b>\$ 2,367,567</b>
37	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 36	2,008,797
38	Change in Net Revenue Requirement From Prior Yr	(Ln 36) - (Ln 37)	\$ 358,770

Commonwealth Edison Company			Sch FR A-1 - REC
Revenue Requirement Reconciliation Computation		2012	Actual Data
		N/A	Projected Additions
Ln	Description	Source	Amt (\$ in 000s) (1')
<b>DS Operating Expenses</b>			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 400,970
2	Customer Accts Expense	Sch FR C-1 Ln 12	186,115
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	20,716
4	A&G Expense	Sch FR C-1 Ln 14	427,668
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	436,658
6	Projected Depreciation and Amort Expense	NA	N/A
7	Taxes Other Than Income	Sch FR C-1 Ln 17	142,871
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	24,405
9	Pension Funding Cost	Sch FR C-1 Ln 19	58,788
10	Other Expense Adjs	Sch FR C-1 Ln 20	(42,547)
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	1,655,644
12	DS Rate Base Reconciliation	Sch FR B-1 Ln 28	6,390,272
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 21	6.91%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 441,568
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 18) * (-1.0)	(77,883)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 363,685
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 254,565
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(10,890)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 607,360
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,263,004
22	Total Other Revenues	App 10 Col F Ln 59	126,582
23	<b>Actual Revenue Requirement</b>	(Ln 21) - (Ln 22)	\$ 2,136,422
			To Sch FR A-4 Ln 1
Note:			
(1')	Amts are blank for initial filing.		

Commonwealth Edison Company			Sch FR A-2
Allocators Computation		2012	Actual Data
		2013	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Wages &amp; Salaries Allocator Calculation</b>			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	\$143,453
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	108,073
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	5,425
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	\$256,951
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	\$335,533
6	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	45,128
7	Total Wages Expense Excluding A&G Wages	(Ln 5) - (Ln 6)	\$290,405
8	<b>Wages &amp; Salaries Allocator (%)</b>	(Ln 4) / (Ln 7)	<b>88.48%</b>
<b>Net Plant Allocator Calculation</b>			
9	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	\$19,551,795
10	Transmission ARC	FERC Fm 1 Pg 207 Col G Ln 57	1,277
11	Distribution ARC	FERC Fm 1 Pg 207 Col G Ln 74	10,926
12	General ARC	FERC Fm 1 Pg 207 Col G Ln 98	4,726
13	Total Electric Plant in Service Excluding ARC	(Ln 9) - (Ln 10) - (Ln 11) - (Ln 12)	\$19,534,866
14	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	\$7,022,684
15	Total Accumulated Amort	FERC Fm 1 Pg 200 Col C Ln 21	329,466
16	Asset Retirement Obligation	App 1 Ln 52	14,370
17	Total Accumulated Depreciation and Amort Excluding Asset Retirement Obligation	(Ln 14) + (Ln 15) - (Ln 16)	\$7,337,780
18	Net Plant	(Ln 13) - (Ln 17)	\$12,197,086
19	Distribution Net Plant	Sch FR B-1 Ln 13	\$9,518,090
20	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 9)	(16,892)
21	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((App 1 Ln 16) + (App 1 Ln 22)) * (Ln 8)	(7,733)
22	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 19) - (Ln 20) - (Ln 21)	\$9,542,715
23	<b>Net Plant Allocator (%)</b>	(Ln 22) / (Ln 18)	<b>78.24%</b>
<b>Revenue Allocator Calculation</b>			
24	Delivery Service Revenues	WP 15	\$2,172,201
25	Revenues From Ultimate Consumers	FERC Fm 1 Pg 300 Col B Ln 10	\$4,816,122
26	<b>Revenue Allocator (%)</b>	(Ln 24) / (Ln 25)	<b>45.10%</b>
27	<b>Communications Equip Directly Assigned to Distribution (%)</b>	WP 16	<b>52.19%</b>
<b>Easement Allocator Calculation</b>			
28	Distribution Easements in Plant	WP 17	\$15,051
29	Total Easements in Plant	WP 17	\$72,395
30	<b>Easement Allocator (%)</b>	(Ln 28) / (Ln 29)	<b>20.79%</b>
<b>Gross Plant Allocator Calculation</b>			
31	Distribution Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 75 - FERC Fm 1 Pg 207 Col G Ln 74	\$14,172,642
32	Transmission Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 58 - FERC Fm 1 Pg 207 Col G Ln 57	\$3,388,403
33	Total Distribution and Transmission Plant Excluding ARC	(Ln 31) + (Ln 32)	17,561,045
34	<b>Gross Plant Allocator (%)</b>	(Ln 31) / (Ln 33)	<b>80.71%</b>

Commonwealth Edison Company			<b>Sch FR A-3</b>
<b>Return on Equity (ROE) for Collar Computation</b>			Actual Data
			2012
			2013
			Projected Additions
Ln	Description	Source	Amt (\$ in 000s) (1)
1	DS Rate Base Before Projected Plant Adjs	Sch FR A-1 - REC Ln 12	\$6,390,272
	Capital Structure		
2	Common Equity %	Sch FR D-1 Col D Ln 5	45.28%
3	Short-Term Debt %	Sch FR D-1 Col D Ln 7	0.00%
4	Long-Term Debt %	Sch FR D-1 Col D Ln 6	54.72%
5	DS Equity Balance	(Ln 1) * (Ln 2)	\$2,893,515
6	DS Short-Term Debt Balance	(Ln 1) * (Ln 3)	\$0
7	DS Long-Term Debt Balance	(Ln 1) * (Ln 4)	\$3,496,757
8	Cost of Short-Term Debt (%)	Sch FR D-1 Col D Ln 13	0.50%
9	Cost of Long-Term Debt (%)	Sch FR D-1 Col D Ln 12	5.34%
10	DS Operating Revenue	FERC Fm 1 Pg 300	\$2,207,904
11	Accrued Reconciliation and Collar Revenues Included on Ln 10	FERC Fm 1 Pg 300	\$132,000
12	Updated Reconciliation Amount (Variance Before Collar)	Sch FR A-4 Ln 1c	\$151,274
13	Other Adjustments to Delivery Service Revenues	WP 22	\$59,566
14	Other Revenue	Sch FR A-1 - REC Ln 22	\$126,582
15	DS Applicable Operating Revenue	(Ln 10) - (Ln 11) + (Ln 12) - (Ln 13) + (Ln 14)	\$2,294,194
16	Total DS Operating Expenses	Sch FR A-1 - REC Ln 11	\$1,655,644
17	DS Operating Income Before Interest and Taxes	(Ln 15) - (Ln 16)	\$638,550
18	DS Short-Term Interest Expense	(Ln 6) * (Ln 8)	\$0
19	DS Long-Term Interest Expense	(Ln 7) * (Ln 9)	\$186,727
20	Credit Facilities Expense	(Ln 1) * (Sch FR D-1 Col D Ln 20)	\$2,556
21	DS Operating Income before Taxes	(Ln 17) - (Ln 18) - (Ln 19) - (Ln 20)	\$449,267
22	Income Tax Rate (%)	Sch FR C-4 Ln 4	41.175%
23	DS Income Taxes	(Ln 21) * (Ln 22)	\$184,986
24	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 12	(\$6,406)
25	DS Net Income	(Ln 21) - (Ln 23) - (Ln 24)	\$270,687
26	DS ROE (%)	(Ln 25) / (Ln 5)	9.35%
			To Sch FR A-1 Ln 25
	Note:		
(1)	Amounts are blank for initial filing.		

Commonwealth Edison Company						Sch FR A-4	
Reconciliation Computation						2012	Actual Data
						2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Amt (\$ in 000s)				
1a	Actual Revenue Requirement	Sch FR A-1 - REC Ln 23	\$ 2,136,422				
1b	Revenue Requirement in effect during Reconciliation Year	(2)	\$ 1,985,148				
1c	Variance Before Collar	(Ln 1a) - (Ln 1b)	\$ 151,274				
1d	ROE Collar Adjustment (1)	Sch FR A-1 Ln 35	\$ (6,395)				
1e	Variance With Collar	(Ln 1c) + (Ln 1d)	\$ 144,879				
2	Total Revenue Effect of Return (%)	Sch FR D-1 Col D Ln 25	9.67%				
	Mon		Variance (Ln 1e) / 12 (\$ in 000s)	Interest Rate (Ln 2) / 12 %	Mons	Interest (C) * (D) * (E) (\$ in 000s)	Surcharge (Refund) Owed (C) + (F) (\$ in 000s)
	Yr X						
3	Jan		12,073	0.8058%	11.5	1,119	13,192
4	Feb		12,073	0.8058%	10.5	1,022	13,095
5	Mar		12,073	0.8058%	9.5	924	12,998
6	Apr		12,073	0.8058%	8.5	827	12,900
7	May		12,073	0.8058%	7.5	730	12,803
8	Jun		12,073	0.8058%	6.5	632	12,706
9	Jul		12,073	0.8058%	5.5	535	12,608
10	Aug		12,073	0.8058%	4.5	438	12,511
11	Sep		12,073	0.8058%	3.5	341	12,414
12	Oct		12,073	0.8058%	2.5	243	12,317
13	Nov		12,073	0.8058%	1.5	146	12,219
14	Dec		12,073	0.8058%	0.5	49	12,122
15	Total	Sum of (Ln 3) thru (Ln 14)	144,879				151,884
			Balance				Balance
	Yr X+1		(\$ in 000s)				(\$ in 000s)
16	Jan - Dec	Col G Ln 15	151,884	0	12	14,687	166,572
Ln	Description	Source	Balance	Interest Rate		Amort	Balance
	Mon			(Ln 2) / 12		(-1.0) * (PMT((F),12,(Ln 16)))	(C) + (C) * (D) - (F)
	Yr X+2		(\$ in 000s)	%		(\$ in 000s)	(\$ in 000s)
17	Jan	Col G Ln 16	166,572	0.8058%		14,619	153,295
18	Feb	Col G Ln 17	153,295	0.8058%		14,619	139,912
19	Mar	Col G Ln 18	139,912	0.8058%		14,619	126,420
20	Apr	Col G Ln 19	126,420	0.8058%		14,619	112,820
21	May	Col G Ln 20	112,820	0.8058%		14,619	99,111
22	Jun	Col G Ln 21	99,111	0.8058%		14,619	85,291
23	Jul	Col G Ln 22	85,291	0.8058%		14,619	71,359
24	Aug	Col G Ln 23	71,359	0.8058%		14,619	57,316
25	Sep	Col G Ln 24	57,316	0.8058%		14,619	43,159
26	Oct	Col G Ln 25	43,159	0.8058%		14,619	28,888
27	Nov	Col G Ln 26	28,888	0.8058%		14,619	14,502
28	Dec	Col G Ln 27	14,502	0.8058%		14,619	(0)
29	Variance with Interest	Sum of (Ln 17) thru (Ln 28)				\$ 175,425	
30	Remove ROE Collar Adjustment (3)	Col C Ln 1d				(6,395)	
31	Reconciliation with Interest	(Ln 29) - (Ln 30)				\$ 181,819	To Sch FR A-1 Ln 24
	Note:						
(1)	Include ROE Collar Adjustment as calculated on Sch FR A-1 of current filing in order to calculate interest on the ROE Collar Adjustment.						
(2)	Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliations for calendar years 2011 and 2012 will use weighted average of revenue requirements in effect during those years; reconciliations for subsequent years will reflect amount shown on Sch FR A-1 Ln 23 of the calculation used to determine revenue requirement in effect during reconciliation year. See WP 22 for weighting calculations, if necessary.						
(3)	Remove ROE Collar Adjustment from calculation as this amount is included on Sch FR A-1 Ln 35.						

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation			Actual Data
		2012	2013
			Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Plant in Service</b>			
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75	\$14,183,568
2	Distribution Plant ARC	FERC Fm 1 Pg 207 Col G Ln 74	10,926
3	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 5	(18,642)
4	Distribution Plant Excluding ARC and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 1) - (Ln 2) + (Ln 3)	\$14,154,000
5	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 20	\$1,478,917
6	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 5)	\$15,632,917
<b>Accumulated Depreciation</b>			
7	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 26	\$5,437,110
8	ARC - Distribution	App 1 Ln 50	10,571
9	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 10	1,750
10	Distribution Plant Accumulated Depreciation	(Ln 8) + (Ln 9) - (Ln 7)	(\$5,424,789)
11	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 42	(\$690,038)
12	Total Accumulated Depreciation	(Ln 10) + (Ln 11)	(\$6,114,827)
13	<b>Total Distribution Net Property Plant and Equipment</b>	(Ln 6) + (Ln 12)	\$9,518,090

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation			2012 Actual Data
			2013 Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Additional DS Jurisdictional Rate Base Items</b>			
14	CWIP	WP 18	\$14,876
15	Property Held for Future Use	App 6 Col F Ln 1	0
16	CWC	App 3 Ln 40	8,161
17	ADIT	App 4 Col D Ln 11	(2,659,808)
18	Materials and Supplies Inventories	App 1 Ln 55	35,118
19	Regulatory Assets	App 5 Col F Ln 4	19,941
20	Deferred Debits	App 5 Col F Ln 9	29,492
21	Operating Reserves	App 5 Col F Ln 24	(337,247)
22	Asset Retirement Obligation	App 5 Col F Ln 25	(22,257)
23	Deferred Credits	App 5 Col F Ln 30	(99,957)
24	Other Deferred Charges	App 5 Col F Ln 33	83,329
25	Customer Deposits	App 2 Ln 1	(136,022)
26	Customer Advances	App 1 Col F Ln 30	(63,444)
27	Total Additional Rate Base Items	Sum of (Ln 14) thru (Ln 26)	(\$3,127,818)
28	DS Rate Base Before Projected Plant Adjs	(Ln 13) + (Ln 27)	\$6,390,272
			To Sch FR A-1 - REC Ln 12
<b>Projected Plant Additions and Accumulated Reserve Adjs</b>			
29	Distribution Projected Plant Additions	App 1 Ln 31	\$772,892
30	Accumulated Depreciation - Distribution	App 1 Col E Ln 40	(295,477)
31	G&I Projected Plant Additions	App 1 Ln 38	144,870
32	Accumulated Depreciation - G&I	App 1 Col E Ln 47	(101,313)
33	ADIT on Projected Plant Additions	App 1 Col E Ln 39	(178,937)
34	CWIP	(Ln 14) * (-1.0)	(\$14,876)
35	Total Adjs - Projected Plant Additions and Accumulated Reserve	Sum of (Ln 29) thru (Ln 34)	\$327,159
36	<b>DS Rate Base</b>	<b>(Ln 28) + (Ln 35)</b>	<b>\$6,717,431</b>
			To Sch FR A-1 Ln 12
			To Sch FR C-4 Ln 6

Commonwealth Edison Company						Sch FR B-2	
DS Jurisdictional General and Intangible Plant Computation						2012	Actual Data
						2013	Projected Additions
Ln	Description	Source	(C)	(D)	(E)	(F)	Am't
							(\$ in 000s)
				Total Amt	Allocator	Allocation Percentage	DS Jurisdictional Amt
							(C) x (E)
				(\$ in 000s)		%	(\$ in 000s)
<b>G&amp;I Plant in Service</b>							
1	Acct 389 Land	FERC Fm 1 Pg 207 Col G Ln 86; WP 25	\$8,632	Property Usage	89.84%		\$7,755
2	Acct 390 Structures & Improvements	FERC Fm 1 Pg 207 Col G Ln 87; WP 25; (1)	271,914	Property Usage	89.84%		244,288
3	Acct 391 Office Furniture & Equipment	FERC Fm 1 Pg 207 Col G Ln 88; Sch FR A-2 Ln 8	100,812	Wages & Salaries	88.48%		89,198
4	Acct 392 Transportation Equipment	FERC Fm 1 Pg 207 Col G Ln 89; WP 25	250,171	Transportation	91.70%		229,407
5	Acct 393 Stores Equipment	FERC Fm 1 Pg 207 Col G Ln 90; Sch FR A-2 Ln 8	4,178	Wages & Salaries	88.48%		3,697
6	Acct 394 Tools, Shop	FERC Fm 1 Pg 207 Col G Ln 91; Sch FR A-2 Ln 34	154,452	Gross Plant	80.71%		124,658
7	Acct 395 Lab Equipment	FERC Fm 1 Pg 207 Col G Ln 92; Sch FR A-2 Ln 34	8,681	Gross Plant	80.71%		7,006
8	Acct 396 Power Operated Equipment	FERC Fm 1 Pg 207 Col G Ln 93; Sch FR A-2 Ln 34	11,084	Gross Plant	80.71%		8,946
9	Acct 397 Communications Equipment	FERC Fm 1 Pg 207 Col G Ln 94; WP 25; Sch FR A-2 Ln 27	705,122	Equipment	52.19%		368,003
10	Acct 398 Miscellaneous Equipment	FERC Fm 1 Pg 207 Col G Ln 95; Sch FR A-2 Ln 8	2,526	Wages & Salaries	88.48%		2,235
11	Acct 399 Other Tangible Equipment	FERC Fm 1 Pg 207 Col G Ln 97; Sch FR A-2 Ln 8	-	Wages & Salaries	88.48%		-
12	Acct 399.1 Asset Retirement	FERC Fm 1 Pg 207 Col G Ln 98	4,726	Non DS	0.00%		-
13	Removal and Salvage Work In Progress	Sch FR A-2 Ln 34	-	Gross Plant	80.71%		-
14	Amortizable General Plant	WP 25; (1)	45,789	Property Usage			36,674
15	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	105,681	Gross Plant	80.71%		85,295
16	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	130,979	Wages & Salaries	88.48%		115,890
17	Intangible Plant -CIMS	WP 25	173,802	DS	100.00%		173,802
18	Total G&I Plant Before Adjs	Sum of (Ln 1) thru (Ln 17); (2)	\$1,978,549				\$1,496,854
19	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16; Sch FR A-2 Ln 8	(20,272)	Wages & Salaries	88.48%		(17,937)
20	DS Jurisdictional G&I Plant	(Ln 18) + (Ln 19)					\$1,478,917
<b>G&amp;I Accumulated Reserve</b>							
				(\$ in 000s)			
21	Acct 389 Land in Fee	WP 25	\$0	Property Usage	89.84%		\$0
22	Acct 390 Structures & Improvements	WP 25	(35,230)	Property Usage	89.84%		(31,651)
23	Acct 391 Office Furniture & Equipment	WP 25; Sch FR A-2 Ln 8	(49,100)	Wages & Salaries	88.48%		(43,444)
24	Acct 392 Transportation Equipment	WP 25	(101,912)	Transportation	91.70%		(93,453)
25	Acct 393 Stores Equipment	WP 25; Sch FR A-2 Ln 8	(2,833)	Wages & Salaries	88.48%		(2,507)
26	Acct 394 Tools, Shop	WP 25; Sch FR A-2 Ln 34	(64,209)	Gross Plant	80.71%		(51,823)
27	Acct 395 Lab Equipment	WP 25; Sch FR A-2 Ln 34	(6,212)	Gross Plant	80.71%		(5,014)
28	Acct 396 Power Operated Equipment	WP 25; Sch FR A-2 Ln 34	(2,365)	Gross Plant	80.71%		(1,909)
29	Acct 397 Communications Equipment	WP 25; Sch FR A-2 Ln 27	(331,100)	Equipment	52.19%		(172,801)
30	Acct 398 Miscellaneous Equipment	WP 25; Sch FR A-2 Ln 8	(607)	Wages & Salaries	88.48%		(537)
31	Acct 399 Other Tangible Equipment	WP 25; Sch FR A-2 Ln 8	-	Wages & Salaries	88.48%		-
32	Acct 399.1 Asset Retirement	WP 25	(2,682)	Non DS	0.00%		-
33	Removal and Salvage Work In Progress	WP 25; Sch FR A-2 Ln 34	2,876	Gross Plant	80.71%		2,321
34	Amortizable General Plant	WP 25; (1)	(23,986)	Property Usage			(20,932)
35	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	(103,004)	Gross Plant	80.71%		(83,135)
36	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	(60,195)	Wages & Salaries	88.48%		(53,261)
37	Intangible Plant -CIMS	WP 25	(142,092)	DS	100.00%		(142,092)
38	Easements - Transmission	WP 25	(185)	Non DS	0.00%		-
39	Easements - Distribution	WP 25	(4)	DS	100.00%		(4)
40	Total G&I Accumulated Reserve Before Adjs	Sum of (Ln 21) thru (Ln 39); (3)	(\$922,840)				(\$700,242)
41	G&I Accumulated Reserve Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22; Sch FR A-2 Ln 8	11,532	Wages & Salaries	88.48%		10,204
42	DS Jurisdictional G&I Accumulated Reserve	(Ln 40) + (Ln 41)					(\$690,038)
							To Sch FR B-1 Ln 11
43	General Plant	Sum of (Ln 1) thru (Ln 13)	\$1,522,298				\$1,085,193
44	ARO and Communication Equipment	((Ln 9) + (Line 12)) * (-1.0)	(709,848)				(368,003)
45	Total General Plant Excluding ARO and Communication Equipment	(Ln 43 + (Ln 44))	\$812,450				\$717,190
46	Percentage to Apply to Depreciable Plant Depreciation	(Col F Ln 45) / ( Col C Ln 45)	88.30%	To Sch FR C-2 Col D Ln 5			
47	Total Intangible Plant Excluding ARO and Communication Equipment	Sum of (Ln 14) thru (Ln 17)	456,251				411,661
48	Percentage to Apply to Amortized Plant Depreciation	(Col F Ln 47) / ( Col C Ln 47)	90.20%	To Sch FR C-2 Col F Ln 5			

(1) The total for FERC Fm 1 Pg 207 Col G Ln 87 is the combination of Ln 2 and Ln 14. The DS Jurisdictional amt reflected in Col F is based on the facilities allocator study and calculated in WP 25

(2) The total in Col C agrees with the amount in FERC Fm 1 Pg 205 Col G Ln 5 + FERC Fm 1 Pg 207 Col G Ln 99

(3) The total in Col C agrees with the amount in FERC Fm 1 Pg 219 Col C Ln 28 + FERC Fm 1 Pg 200 Col C Ln 21

Commonwealth Edison Company						Sch FR C-1		
Expenses Computation						2012	Actual Data	
						2013	Projected Additions	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accts (\$ in 000s)	Customer Service and Informational (\$ in 000s)	A&G (\$ in 000s)		
<b>DS Jurisdictional Expenses</b>								
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$409,805	\$229,435	\$164,751	\$509,920		
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 22 Cols C, D, E, and F	(8,835)	(43,320)	(144,035)	(34,488)		
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$400,970	\$186,115	\$20,716	\$475,432		
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8				88.48%		
5	A&G Total Before Direct Assignment	(Ln 3) * (Ln 4)				\$420,662		
6	Directly Assigned Regulatory Commission Expense	App 7 Ln 23				7,006		
7	Total DS A&G Expense	(Ln 5) + (Ln 6)				\$427,668		
			Plant Related	Labor Related	100% DS Jurisdictional	Property Taxes	Total	
							Sum of (C) thru (F)	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>Taxes Other Than Income</b>								
8	Taxes Other Than Income	App 7 Ln 62 Cols C, D, E, and F	\$2,891	\$25,203	\$104,963	\$21,840		
9	Allocator (%)	Sch FR A-2 Ln 23; Sch FR A-2 Ln 8; Taxes Recovered Thru Other Tariffs Excluded From Expense, WP 7	78.24%	88.48%	100.00%	61.11%		
10	<b>DS Jurisdictional Taxes Other Than Income</b>	(Ln 8) * (Ln 9)	\$2,262	\$22,300	\$104,963	\$13,346	\$142,871	
<b>Expense Summary</b>								
11	Distribution Expense	Col C Ln 3	\$400,970	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1				
12	Customer Accts Expense	Col D Ln 3	186,115	To Sch FR A-1 Ln 2 and To Sch FR A-1- REC Ln 2				
13	Customer Service and Informational Expense	Col E Ln 3	20,716	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3				
14	A&G Expense	Col F Ln 7	427,668	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4				
15	Current Depreciation and Amort Expense	Sch FR C-2 Col G Ln 6	436,658	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5				
16	Projected Depreciation and Amort Expense	Sch FR C-2 Col G Ln 9	24,070	To Sch FR A-1 Ln 6				
17	Taxes Other Than Income	Col G Ln 10	142,871	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7				
18	Regulatory Asset Amort	App 7 Col D Ln 40	24,405	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8				
19	Pension Funding Cost	Sch FR C-3 Ln 7	58,788	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9				
20	Other Expense Adjs	App 7 Ln 26 + App 7 Ln 27	(\$42,547)	To Sch FR A-1 Ln 10 and To Sch FR A-1- REC Ln 10				
21	<b>Total DS Operating Expenses</b>	Sum of (Ln 11) thru (Ln 20)	\$1,679,714					

Commonwealth Edison Company							Sch FR C-2
Depreciation and Amortization Expense Computation							2012 Actual Data
							2013 Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
		Distribution	G&I Plant			Total DS Jurisdictional	
Ln	Description	Source	Depreciable Other	Depreciable Acct 397	Amortized	Total DS Jurisdictional	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>DS Jurisdictional Depreciaton</b>							
1	Depreciation Expense	FERC Fm 1 Pg 336 Col B Ln 8; (1')	\$ 339,803	\$ 29,939	\$ 40,718		
2	Amort Expense	(FERC Fm 1 Pg 336 Col D Ln 1) + (FERC Fm 1 Pg 336 Col D Ln 8) + (FERC Fm 1 Pg 336 Col D Ln 10)				58,461	
3	Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous ICC Orders	App 8 Ln 9 Cols C thru F	839	1	-	(4,882)	
4	Total Depreciation and Amort Expense After Adjs	(Ln 1) + (Ln 2) + (Ln 3)	\$ 340,642	\$ 29,940	\$ 40,718	\$ 53,579	
5	DS Jurisdictional (%)	Sch FR B-2 Ln 46; Sch FR A-2 Ln 27; Sch FR B-2 Ln 48	100.0%	88.30%	52.19%	90.20%	Sum of (C) thru (F)
6	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 4) * (Ln 5)	\$ 340,642	\$ 26,437	\$ 21,251	\$ 48,328	\$ 436,658
						To Sch FR C-1 Ln 15	
7	Forecasted Change in Depreciation and Amort Expense	App 8 Col G (Ln 10) thru (Ln 13)	\$ 15,205	\$ 3,482	\$ 1,234	\$ 5,809	
8	DS Jurisdictional (%)	Sch FR A-2 Ln 8; Sch FR A-2 Ln 27	100.0%	88.48%	52.19%	88.48%	Sum of (C) thru (F)
9	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 7) * (Ln 8)	\$ 15,205	\$ 3,081	\$ 644	\$ 5,140	\$ 24,070
						To Sch FR C-1 Ln 16	
10	<b>Total DS Jurisdictional Forecasted Depreciation Expense</b>	(Ln 6) + (Ln 9)					460,728
<b>Summary of Depreciation Expense</b>							
			Total				
			(\$ in 000s)				
11	Distribution	(Col C Ln 6) + (Col C Ln 9)	\$ 355,847	To App 1 Col C Ln 40			
12	G&I Plant - Excluding Communication Equipment	(Col D Ln 6) + (Col D Ln 9) + (Col F Ln 6) + (Col F Ln 9)	82,986	To App 1 Col C Ln 46			
13	Communication Equipment	(Col E Ln 6) + (Col E Ln 9)	21,895	To App 1 Col C Ln 43			
14	<b>Total DS Jurisdictional Depreciation Expense</b>	(Ln 11) + (Ln 12) + (Ln 13)	\$ 460,728				
Notes:							
(1) Total General Plant Depreciation Expense is disclosed on FERC Fm 1 Pg 336 Col B Ln 10. The amount related to Acct 397 is shown in the footnote for this line in the FERC Fm 1. The amount related to Other equals p.336 Col B Ln 10 less the value provided in the footnote to p. 336							

Commonwealth Edison Company			<b>Sch FR C-3</b>	
<b>Pension Funding Costs Computation</b>			2012	Actual Data
			2013	Projected Additions
Ln	Description	Source	Amt	
			(\$ in 000s)	
1	Pension Asset	FERC Fm 1 Pg 233	\$	1,661,482
2	Associated ADIT	App 4 Ln 12	\$	(417,241)
3	Pension Funding Net of ADIT	=IF (Ln 1) + (Ln 2) < \$0 THEN \$0, ELSE (Ln 1) + (Ln 2)		1,244,241
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8		88.48%
5	DS Jurisdictional Pension Asset Net of ADIT	(Ln 3) * (Ln 4)		1,100,904
6	Cost of Long-Term Debt (%)	Sch FR D-1 Col C Ln 12		5.34%
7	Pension Funding Cost	(Ln 5) * (Ln 6)		58,788
				To Sch FR C-1 Ln 19

Commonwealth Edison Company				<b>Sch FR C-4</b>
<b>Taxes Computation</b>			2012	Actual Data
			2013	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)	
<b>Income Tax Rate</b>				
1	Federal Tax Rate (%)	WP 21	35.000%	
2	Illinois State Tax Rate (%)	WP 21	9.500%	
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	31.675%	
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	41.175%	To Sch A-3 Ln 22 and To App 9 Col D
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	69.996%	To Sch FR A-1 Ln 17 To Sch FR A-1 REC Ln 17
<b>Interest Synchronization</b>				
6	DS Rate Base	Sch FR B-1 Ln 36	\$ 6,717,431	
7	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col C Ln 14) + (Sch FR D-1 Col C Ln 16)	2.96%	
8	Effective Income Tax Rate (%)	Ln 4	41.18%	
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	\$ 81,871	To Sch FR A-1 Ln 15
<b>Amort of ITCs and Permanent Tax Differences</b>				
10	Permanent Tax Differences	App 9 Ln 7	\$ (121)	
11	Other Tax Adjs	App 9 Ln 12	(6,285)	
12	Total Amort of ITCs and Permanent Tax Differences	(Ln 10) + (Ln 11)	\$ (6,406)	
13	Gross Revenue Conversion Factor	(1.0) / ((1.0) - (Ln 8))	1.7000	To Sch FR D-1 Ln 24
14	Impact of ITCs and Permanent Tax Differences	(Ln 12) * (Ln 13)	\$ (10,890)	To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 19
<b>Interest Synchronization - Reconciliation</b>				
15	DS Rate Base Before Projected Plant Adjs	Sch FR A-1 REC Ln 12	\$ 6,390,272	
16	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col D Ln 14) + (Sch FR D-1 Col D Ln 16)	2.96%	
17	Effective Income Tax Rate (%)	Ln 4	41.175%	
18	Interest Synchronization Deduction	(Ln 15) * (Ln 16) * (Ln 17)	\$ 77,883	To Sch FR A-1 - REC Ln 15

Commonwealth Edison Company			Sch FR D-1	
Cost of Capital Computation			2012	Actual Data
			2013	Projected Additions
(A)	(B)	(C)	(D)	(D)
Ln	Description	Source	Value - Plan Year	Value - Reconciliation
(3)				
Capitalization Sources				
Common Equity				
1	Adjusted Common Equity Balance (\$ in 000s)	WP 24	\$ 4,600,732	\$ 4,600,732
2	Long-Term Debt Balance (\$ in 000s)	WP 13	\$ 5,560,874	\$ 5,560,874
3	Short-Term Debt Balance (\$ in 000s)	WP 12		
4	Total Capital (\$ in 000s)	(Ln 1) + (Ln 2) + (Ln 3)	\$ 10,161,606	\$10,161,606
5	Equity as a Percentage of Total Capital (%)	(Ln 1) / (Ln 4)	45.28%	45.28%
6	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 2) / (Ln 4)	54.72%	54.72%
7	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 3) / (Ln 4)	0.00%	0.00%
Cost of Capital				
Cost of Common Equity				
8	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13	2.92%	2.92%
9	Performance Metrics Penalty (%)	(1')		0.00%
10	Cost of Equity Base (%)	(2')	5.80%	5.80%
11	Total Cost of Common Equity (%)	(Ln 8) + (Ln 9) + (Ln 10)	8.72%	8.72%
12	Cost of Long-Term Debt (%)	WP 13	5.34%	5.34%
13	Cost of Short-Term Debt (%)	SEC Form 10-K	0.50%	0.50%
14	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 6) * (Ln 12) + (Ln 7) * (Ln 13)	2.92%	2.92%
Cost of Credit Facilities				
15	Credit Facilities Expense (\$ in 000s)	WP 12	4,022	4,022
16	Cost of Capital of Credit Facilities (%)	(Ln 15) / (Ln 4)	0.04%	0.04%
Wtd Avg Cost of Capital				
17	Wtd Cost of Equity (%)	(Ln 5) * (Ln 11)	3.95%	3.95%
18	Wtd Cost of Long-Term Debt (%)	(Ln 6) * (Ln 12)	2.92%	2.92%
19	Wtd Cost of Short-Term Debt (%)	(Ln 7) * (Ln 13)	0.00%	0.00%
20	Cost of Credit Facilities (%)	Ln 16	0.04%	0.04%
21	<b>Pre-Tax Wtd Avg Cost of Capital (%)</b>	Sum of (Ln 17) thru (Ln 20)	6.9100%	6.9100%
			To Sch FR A-1 Ln 13	To Sch FR A-1 - REC Ln 13
22	Tax Effect of Debt	((Ln 14) + (Ln 16)) * (Sch FR C-4 Ln 4))		1.22%
23	After Tax Cost of Capital	(Ln 21) - (Ln 22)		5.69%
24	Gross Revenue Conversion Factor	Sch FR C-4 Ln 13		1.7000
25	<b>Total Revenue Effect of Return</b>	<b>(Ln 23) * (Ln 24)</b>		9.67%
				To Sch FR A-4 - Ln 2
Note:				

Commonwealth Edison Company			Sch FR D-2
Average Yield on Treasury Securities Computation			Actual Data
		2012	2013
			Projected Additions
Ln	Description	Source	Avg Yield %
	Mon in Yr X		
1	Jan	(1')	3.026%
2	Feb	(1')	3.109%
3	Mar	(1')	3.281%
4	Apr	(1')	3.184%
5	May	(1')	2.931%
6	Jun	(1')	2.698%
7	Jul	(1')	2.590%
8	Aug	(1')	2.771%
9	Sep	(1')	2.882%
10	Oct	(1')	2.900%
11	Nov	(1')	2.804%
12	Dec	(1')	2.884%
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	2.922%
			To Sch FR D-1 Ln 8
	Note:		
(1')	Monthly avg yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act		

Commonwealth Edison Company						App 1	
Capital Information						2012	Actual Data
						2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)	
<b>Distribution Plant - Adjs to Plant In Service</b>							
	Recovered Thru Other Tariffs (input as negative number)						
1	Rider AMP	WP 1	\$0				
2	Rider EDA Switches	WP 1	(3,269)				
3	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(12,277)				
4	Other adjustments - current filing	WP 1	(3,096)				
5	<b>Total Adjs to Distribution Plant in Service</b>	Sum of (Ln 1) thru (Ln 4)	<b>(\$18,642)</b>		To Sch FR B-1 Ln 3		
<b>Distribution Plant - Adjs to Accumulated Reserve</b>							
	Recovered Thru Other Tariffs (input as positive number)						
6	Rider AMP	WP 1	\$0				
7	Rider EDA Switches	WP 1	234				
8	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	1,516				
9	Other adjustments - current filing	WP 1	-				
10	<b>Total Adjs to Distribution Accumulated Reserve</b>	Sum of (Ln 6) thru (Ln 9)	<b>\$1,750</b>		To Sch FR B-1 Ln 9		
<b>G&amp;I Plant - Adjs to Plant In Service</b>							
	Recovered Thru Other Tariffs (input as negative number)						
11	Supply Administration Software	WP 1	(\$3,769)				
12	Rider AMP	WP 1	-				
13	Rider PORCB	WP 1	(16,503)				
14	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1					
15	Other adjustments - current filing	WP 1					
16	<b>Total Adjs to G&amp;I Plant in Service</b>	Sum of (Ln 11) thru (Ln 15)	<b>(\$20,272)</b>		To Sch FR B-2 Col C Ln 19 and To Sch FR A-2 Ln 21		
<b>G&amp;I Plant - Adjs to Accumulated Reserve</b>							
	Recovered Thru Other Tariffs (input as positive number)						
17	Supply Administration Software	WP 1	\$2,576				
18	Rider AMP	WP 1	-				
19	Rider PORCB	WP 1	8,956				
20	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1					
21	Other adjustments - current filing	WP 1	-				
22	<b>Total Adjs to G&amp;I Accumulated Reserve</b>	Sum of (Ln 17) thru (Ln 21)	<b>\$11,532</b>		To Sch FR B-2 Col C Ln 41 and To Sch FR A-2 Ln 21		

Commonwealth Edison Company					App 1	
Capital Information					2012	Actual Data
					2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Customer Advances IPPs	Customer Advances for Construction	Line Extension Deposits	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D) + (E)
						(\$ in 000s)
<b>Customer Advances</b>						
23	Customer Advances for Construction	WP 11, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56	(\$7,883)	(\$13,664)	(\$52,974)	(\$74,521)
	Adjs to Customer Advances					
24	Customer Advances Transmission Related - IPPs	(1)	7,883	-	-	7,883
25	Projects Placed in Service or Included in Projected Plant Additions	(2)	-	3,194	-	3,194
26	Expense Projects Including Below the Line	(3)	-	-	-	-
27	Projects Placed in Hold Status	(4)	-	-	-	-
28	Non DS Jurisdictional	(5)	-	-	-	-
29	Other Adjs to Customer Advances If Any	WP 11	-	-	-	-
30	<b>Rate Base Adj for Customer Advances</b>	Sum of (Ln 23) thru (Ln 29)	\$0	(\$10,470)	(\$52,974)	(\$63,444)
	Notes:					To Sch FR B-1 Ln 26
(1)	Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers					
(2)	Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions					
(3)	Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred					
(4)	Represents advances received for project work in which the retail customer has delayed construction and are not reflected in rate base					
(5)	Represents advances for Non DS jurisdictional project work					
Ln	Description	Source	Plant In Service			
			(\$ in 000s)			
<b>Projected Plant Additions</b>						
31	Distribution Plant	WP 19	\$772,892	To Sch FR B-1 Ln 29 and App 8 Col C Ln 44		
32	Communication Equipment - Acct 397	WP 19	\$2,017			
33	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27	52.19%			
34	Total DS Jurisdictional Acct 397	(Ln 32) * (Ln 33)	1,053			
35	G&I Plant Excluding Acct 397	WP 19	\$162,542			
36	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8	88.48%			
37	Total DS Jurisdictional G&I Excluding Acct 397	(Ln 35) * (Ln 36)	\$143,817			
38	Total DS Jurisdictional G&I Plant	(Ln 34) + (Ln 37)	144,870	To Sch FR B-1 Ln 31		
39	<b>Total Forecasted DS Jurisdictional Plant Additions / Projected ADIT</b>	(Ln 31) + (Ln 38), WP 19	\$917,762		(\$178,937)	To Sch FR B-1 Ln 33
<b>Projected Depreciation Reserve Adj</b>						
			Depreciation	Removal Spend	Total	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D)
40	Distribution Forecasted Depreciation Expense	(Sch FR C-2 Col C Ln 11) * (-1.0); WP 19	(\$355,847)	\$60,370	(\$295,477)	To Sch FR B-1 Ln 30
41	Communication Equipment Depreciation Expense - Acct 397	WP 19		\$161		
42	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27		52.19%		
43	Total DS Jurisdictional Acct 397	(Sch FR C-2 Col C Ln 13) * (-1.0); (Ln 41) * (Ln 42)	(\$21,895)	\$84		
44	G&I Plant Excluding Acct 397	WP 19		\$3,938		
45	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8		88.48%		
46	Total DS Jurisdictional G&I Plant Excluding Acct 397	(Sch FR C-2 Col C Ln 12) * (-1.0); (Ln 44) * (Ln 45)	(\$82,986)	\$3,484		
47	Total DS Jurisdictional G&I Plant	(Ln 43) + (Ln 46)	(\$104,881)	\$3,568	(101,313)	To Sch FR B-1 Ln 32
48	<b>Total Forecasted Change in Depreciation Reserve</b>	(Ln 40) + (Ln 47)	(\$460,728)	\$63,938	(\$396,790)	
<b>Asset Retirement Obligation - Accumulated Reserve</b>						
49	Transmission Plant	WP 20	\$1,117			
50	Distribution Plant	WP 20	10,571	To Sch FR B-1 Ln 8		
51	General Plant	WP 20	2,682			
52	Total	(Ln 49) + (Ln 50) + (Ln 51)	\$14,370	To Sch FR A-2 Ln 16		
<b>Accounts Payable Related to Materials and Supplies</b>						
53	Distribution Materials and Supplies Balance	WP 14	\$42,591			
54	Accts Payable Related to Materials and Supplies	WP 14	(7,473)			
55	Total	(Ln 53) + (Ln 54)	\$35,118	To Sch FR B-1 Ln 18		

Commonwealth Edison Company			<b>App 2</b>
<b>Customer Deposits Information</b>			
		2012	Actual Data
		2013	Projected Additions
Ln	Description	Source	Amt
			(\$ in 000s)
1	Year End	WP 2	(\$136,022)
			To Sch FR B-1 Ln 25

Commonwealth Edison Company						App 3
Cash Working Capital Information						2012 Actual Data
						2013 Projected Additions
Ln	(A) Description	(B) Source	(C) Amt	(D) Lag (Lead)	(E) CWC Factor	(F) CWC Requirement
						(D) / 365
						(C) x (E)
						(\$ in 000s)
1	Receipts	WP 3	\$1,293,390	51.25	0.14041	\$181,606
Collection of Non Revenue Non Expense Items:						
2	Energy Assistance/Renewable Energy	WP 3	46,252	0.00	0.00000	\$0
3	Gross Receipts/Municipal Utility Tax	WP 3	249,794	0.00	0.00000	\$0
4	Illinois Excise Tax	WP 3	259,512	36.04	0.09874	\$25,624
5	Infrastructure Maintenance Fee	WP 3	90,982	36.04	0.09874	\$8,984
6	Other Revenues If Any	WP 3			0.00000	\$0
7	Total Revenue and Non Revenue Receipts	Sum of (Ln 1) thru (Ln 6)	1,939,930			\$216,214
Outlays						
8	Base Payroll and Withholdings	WP 3	\$280,669	(15.05)	(0.04123)	(\$11,573)
9	Vacation Pay Expense	WP 3	-	(15.05)	(0.04123)	\$0
10	Incentive Comensation Expense	WP 3	21,326	(228.50)	(0.62603)	(\$13,351)
11	Employee Benefits - Pension and OPEB	WP 3	148,867	0.00	0.00000	\$0
12	Employee Benefits - Other	WP 3	52,782	(4.95)	(0.01356)	(\$716)
13	Inter Company Billings - Less Pass Thrus	WP 3	88,711	(45.55)	(0.12479)	(\$11,071)
14	Inter Company Billings - Pass Thrus	WP 3	31,489	(45.55)	(0.12479)	(\$3,930)
15	Property Leases	WP 3	38,455	(6.33)	(0.01734)	(\$667)
16	Other O&M Expense	WP 3	330,623	(66.82)	(0.18307)	(\$60,527)
17	Property/Real Estate Taxes	WP 3	13,346	(339.12)	(0.92910)	(\$12,400)
18	FICA Contributions	WP 3	21,340	(15.05)	(0.04123)	(\$880)
19	Federal Unemployment Tax	WP 3	143	(75.63)	(0.20721)	(\$30)
20	State Unemployment Tax	WP 3	773	(75.63)	(0.20721)	(\$160)
21	Electricity Distribution Tax	WP 3	101,175	(30.13)	(0.08255)	(\$8,352)
22	State Franchise Tax	WP 3	1,580	(190.67)	(0.52238)	(\$825)
23	City of Chicago Dark Fiber Tax	WP 3	-	0.00	0.00000	\$0
24	401K Match	WP 3	-	(241.50)	(0.66164)	\$0
25	State Public Utility Fund	WP 3	3,788	(37.67)	(0.10321)	(\$391)
26	Illinois Sales and Use Tax	WP 3	656	(2.66)	(0.00729)	(\$5)
27	Chicago Sales and Use Tax	WP 3	68	(37.46)	(0.10263)	(\$7)
28	Interest Expense	WP 3	189,152	(91.13)	(0.24967)	(\$47,226)
29	Current State Income Tax	WP 3		(37.88)	(0.10378)	\$0
30	Current Federal Income Tax	WP 3	(31,556)	(37.88)	(0.10378)	\$3,275
31	Other Outlays If Any	WP 3			0.00000	\$0
Payment of Non Revenue Non Expense Items:						
32	Energy Assistance/Renewable Energy	WP 3	46,252	(40.69)	(0.11148)	(\$5,156)
33	Gross Receipts/Municipal Utility Tax	WP 3	249,794	(36.02)	(0.09868)	(\$24,651)
34	Illinois Excise Tax	WP 3	259,512	(4.12)	(0.01129)	(\$2,929)
35	Infrastructure Maintenance Fee	WP 3	90,982	(26.00)	(0.07123)	(\$6,481)
36	Other Outlays	WP 3	0			0
37	Total Outlays	Sum of (Ln 8) thru (Ln 36)	\$1,939,927			(\$208,053)
38	Receipts Less Outlays	(Ln 7) - (Ln 37)	\$3			
39	Accts Payable Related to CWIP	WP 3; Col D Ln 16	0	(66.82)	(0.18307)	0
40	Total CWC Requirement	(Ln 7) + (Ln 37) + (Ln 39)				\$8,161

To Sch FR B-1 Ln 16

Commonwealth Edison Company				App 4	
Accumulated Deferred Income Taxes Information		2012	Actual Data		
		2013	Projected Additions		
	(A)	(B)	(C)	(D)	
Ln	Description	Source	Total	DS Jurisdictional	
Acct / Item - Debit / (Credit) Balance			(\$ in 000s)	(\$ in 000s)	
<b>Acct 190</b>					
1	Current	WP 4	\$ 106,558	\$ 83,583	
2	Non Current	WP 4	258,679	136,614	
3	<b>Total Acct 190</b>	(Ln 1) + (Ln 2)	365,238	220,197	
<b>Acct 282</b>					
4	Acct 282 - Liberalized Depreciation - Plant & Equipment	WP 4	\$ (2,822,170)	\$ (2,208,065)	
5	Acct 282 - Other Property	WP 4	(772,866)	(350,555)	
6	<b>Total Acct 282</b>	(Ln 4) + (Ln 5)	(3,595,036)	(2,558,620)	
<b>Acct 283</b>					
7	Current	WP 4	\$ 517	\$ 450	
8	Non Current	WP 4	(1,001,388)	(326,230)	
9	<b>Total Acct 283</b>	(Ln 7) + (Ln 8)	(1,000,871)	(325,780)	
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs	WP 4		4,395	
11	<b>Total ADIT After Adjs</b>	(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)	(4,230,669)	(2,659,808)	To Sch FR B-1 Ln 17
12	ADIT Associated with Pension Asset	WP 4		(417,241)	To Sch FR C-3 Ln 2

Commonwealth Edison Company					2012	2013	App 5
Deferred Charges Information					Actual Data	Projected Additions	
Ln	(A) Description	(B) Source	(C) Yr End	(D) Allocator	(E) Percentage	(F) DS Jurisdictional	
			(\$ in 000s)		%	(C) * (E)	(\$ in 000s)
<b>Regulatory Assets -Acct 182.3</b>							
1	Employee Incentive Payments - March 2003 Agreement	WP 5	\$7,956	DS	100.00%		\$7,956
2	Non DS Jurisdictional	WP 5	962,765	Non DS	0.00%		0
3	Other Regulatory Asset If Any	WP 5	11,985				11,985
			\$982,706				\$19,941
4	Total Acct 182.3 - FERC Fm 1 Pg 232.1 Col. F Ln 44 Entered in Col C	Sum of (Ln 1) thru (Ln 3)					
							To Sch FR B-1 Ln 19
<b>Deferred Debits - Acct 186</b>							
5	Long-Term Receivable From VEBA Trust	WP 5; Sch FR A-2 Ln 8	\$2,748	Wages & Salaries	88.48%		2,431
6	Cook County Forest Preserve Fees - Amort Thru 2015	WP 5	1,983	DS	100.00%		1,983
7	Non DS Jurisdictional	WP 5	3,936,771	Non DS	0.00%		0
8	Other Deferred Debits If Any	WP 5	28,343				25,078
9	Total Acct 186 - FERC Fm 1 Pg 233 Col F Ln 49 Entered in Col C	Sum of (Ln 5) thru (Ln 8)	\$ 3,969,845				\$ 29,492
							To Sch FR B-1 Ln 20
<b>Operating Reserves - Acct 228.1, 228.2, 228.3, 228.4</b>							
10	Environmental Liability - Super Fund Site	WP 5	\$ (6,741)	DS	100.00%		(6,741)
11	Other Environmental Liability	WP 5	(50)	DS	100.00%		(50)
12	Deferred Comp Unit Plan	WP 5; Sch FR A-2 Ln 8	(29,916)	Wages & Salaries	88.48%		(26,470)
13	Non-Pension Post Retirement Benefit Obligation	WP 5; Sch FR A-2 Ln 8	(272,921)	Wages & Salaries	88.48%		(241,481)
14	Executive Death Benefits	WP 5; Sch FR A-2 Ln 8	(1,084)	Wages & Salaries	88.48%		(959)
15	Executive Death Benefits - SERP	WP 5; Sch FR A-2 Ln 8	(1,408)	Wages & Salaries	88.48%		(1,246)
16	Deferred Comp Plan - Level 2	WP 5; Sch FR A-2 Ln 8	(7,495)	Wages & Salaries	88.48%		(6,632)
17	Management Retention Incentive Plan	WP 5; Sch FR A-2 Ln 8	(1,009)	Wages & Salaries	88.48%		(893)
18	FASB 112 Liability	WP 5; Sch FR A-2 Ln 8	(4,465)	Wages & Salaries	88.48%		(3,951)
19	Long-Term Incentive Plans	WP 5; Sch FR A-2 Ln 8	(1,290)	Wages & Salaries	88.48%		(1,141)
20	Public Claims	WP 5; Sch FR A-2 Ln 8	(30,025)	Wages & Salaries	88.48%		(26,566)
21	Workmen's Comp - Long-Term	WP 5; Sch FR A-2 Ln 8	(23,866)	Wages & Salaries	88.48%		(21,117)
22	Non DS Jurisdictional	WP 5	(203,130)	Non DS	0.00%		0
23	Other Operating Reserves If Any	WP 5	-				0
24	Total Acct 228.1, 228.2, 228.3, 228.4 - FERC Fm 1 Pg 112 Col C Lns 27-30 Entered in Col C	Sum of (Ln 10) thru (Ln 23)	\$ (583,400)				\$ (337,247)
							To Sch FR B-1 Ln 21
<b>Asset Retirement Obligation- Acct 230</b>							
25	Asset Retirement Obligation	FERC Fm 1 Pg 112 Col C Ln 34, WP 5	\$ (99,213)				\$ (22,257)
							To Sch FR B-1 Ln 22
<b>Deferred Credits - Acct 253</b>							
26	Deferred Rents Note - FAS 13	WP 5; Sch FR A-2 Ln 8	\$ (6,503)	Wages & Salaries	88.48%		(5,754)
27	Deferred Benefits - ACRS Deduction Sold	WP 5; Sch FR A-2 Ln 23	-	Net Plant	78.24%		0
28	Non DS Jurisdictional	WP 5	(67,676)	Non DS	0.00%		0
29	Other Deferred Credits If Any	WP 5	(6,236)				(94,203)
30	Total Acct 253 - FERC Fm 1 Pg 269 Col F Ln 47 Entered in Col C	Sum of (Ln 26) thru (Ln 29)	\$ (80,415)				\$ (99,957)
							To Sch FR B-1 Ln 23
<b>Other Deferred Charges</b>							
Total Expense Adj							Balance
One-Time, Unusual Expense > \$10M - Amortized Over 5 Yrs							(\$ in 000s)
31	Incremental Storm	WP 8					\$ 57,799
32	Other Deferred Charges If Any	WP 8					25,530
33	<b>Total</b>	(Ln 31) + (Ln 32)					\$ 83,329
							To Sch FR B-1 Ln 24



Commonwealth Edison Company							App 7	
Expense Information							2012	Actual Data
							2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	Total	
							Sum of Col (C) thru Col (F)	
Operating Expense Adjs/Rate Making Adjs							(\$ in 000s)	(\$ in 000s)
1	City of Chicago / Midwest Generation Settlement	WP 7	\$ -	\$ -	\$ -	\$ (5,177)	\$ (5,177)	
2	Franchise Requirements	Acct 927	-	-	-	35,403	35,403	
3	Duplicate Charges (Credit)	Acct 929	-	-	-	(35,403)	(35,403)	
4	Industry Memberships - Professional Membership Associations	WP 7	-	-	-	(134)	(134)	
5	Charitable Contributions	WP 7	-	-	-	8,651	8,651	
6	General Advertising Expenses - Non Safety or Informational	WP 7	-	-	-	(2,820)	(2,820)	
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	(174)	(174)	
8	CARE Program Expenses	WP 7	-	-	-	-	-	
9	Non DS Uncollectible Expenses - Outside Agency	WP 7	-	(1,077)	-	-	(1,077)	
10	Regulatory Commission Expenses	Acct 928	-	-	-	(8,401)	(8,401)	
11	Uncollectible Accounts (1')	Acct 904	-	(42,320)	-	-	(42,320)	
12	Incentive Comp Related to Net Income	WP 7	(78)	-	-	(20)	(98)	
13	Other Rate Making Adjs If Any Recovered Thru Other Tariffs	WP 7	-	-	-	-	-	
14	Supply Administration Costs	WP 7	-	-	-	(832)	(832)	
15	Residential Real Time Pricing	WP 7	-	-	-	(1,427)	(1,427)	
16	Expenses for Manufactured Gas Plants	WP 7	-	-	-	-	-	
17	Energy Efficiency and Demand Response Programs	WP 7	-	-	(142,457)	-	(142,457)	
18	Rider AMP Pilot	WP 7	-	-	-	-	-	
19	Interest Accrued on Customer Deposits	WP 7	-	77	-	-	77	
20	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	-	-	-	-	
21	Voluntary Exclusions If Any	WP 7	(8,757)	-	(1,578)	(24,154)	(34,489)	
22	<b>Total Adjustments to Operating Expenses</b>	Sum of (Ln 1) thru (Ln 21)	\$ (8,835)	\$ (43,320)	\$ (144,035)	\$ (34,488)	\$ (230,678)	
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2		
23	Regulatory Commission Expenses Directly Assigned to Distribution - Acct 928	WP 7					\$ 7,006	
							To Sch FR C-1 Col F Ln 6	

Commonwealth Edison Company							App 7	
Expense Information							2012	Actual Data
							2013 Projected Additions	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
		Total Expense Adj	Amort Amt (C) / (-5.0)	Adj to Revenue Requirement (C) + (D)				
<b>Adjs for Severance or Unusual Operating Expenses &gt; \$10M</b>		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)				
One-Time Severance or Unusual Expense > \$10M - Amortized Over 5 Yrs								
24	Incremental Storm	WP 8	\$ (21,271)	\$ 4,254	\$ (17,017)			
25	Other One-Time Expenses > \$10M If Any	WP 8	(31,912)	6,382	(25,530)			
26	<b>Total Adjs to Operating Expenses &gt; \$10M</b>	(Ln 24) + (Ln 25)			\$ (42,547)	To Sch FR C-1 Ln 20		
27	<b>Amort of Initial Rate Case Expense</b>	WP 8			\$ -	To Sch FR C-1 Ln 20		
			Total	DS Jurisdictional				
	<b>Account 407.3 Regulatory Asset Amort</b>		(\$ in 000s)	(\$ in 000s)				
28	Employee Incentive Payments - March 2003 Agreement	WP 7	\$ 241	\$ 241				
29	Conditional Asset Retirement Obligations	WP 7	1,303	-				
30	Recoverable RTO Start Up Costs	WP 7	3,310	-				
31	MGP Remediation Costs	WP 7	17,333	-				
32	Original Cost Audit Costs	WP 7	533	533				
33	Rehearing on ICC Dkt 05-0597	WP 7	71	71				
34	Lease Abandonment Costs	WP 7	105	105				
35	Rate Case Costs - ICC Dkt 07-0566	WP 7	2,962	2,962				
36	FIN 47 PCB Costs	WP 7	-	-				
37	Rider AMP Regulatory Asset	WP 7	1,874	1,874				
38	Under Recovered Uncollectible Amts	WP 7	-	-				
39	Other Regulatory Asset Amort If Any	WP 7	30,830	18,619				
40	<b>Total Regulatory Asset Amort FERC Fm 1 Pg 114 Col C Ln 12 Entered in Col C</b>	Sum of (Ln 28) thru (Ln 39)	\$ 58,562	\$ 24,405	To Sch FR C-1 Ln 18			
Ln	Description	Source	Plant Related	Labor Related	100% DS	Property Taxes	Recovered Through Other Tariffs	Total
								Sum of Col (C) thru Col (G)
	<b>Taxes Other Than Income</b>		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
	Type of Tax							
41	Real Estate	WP 7	\$ -	\$ -	\$ -	\$ 21,840	\$ -	\$ 21,840
42	Illinois Use Tax on Purchases	WP 7	821	-	-	-	-	821
43	Vehicle Use	WP 7	18	-	-	-	-	18
44	State Franchise	WP 7	2,019	-	-	-	-	2,019
45	Chicago Use	WP 7	18	-	-	-	-	18
46	Chicago Transaction	WP 7	4	-	-	-	-	4
47	Chicago Dark Fiber Revenue	WP 7	-	-	-	-	-	-
48	Unemployment & State Unemployment	WP 7	-	1,036	-	-	-	1,036
49	FICA	WP 7	-	24,228	-	-	-	24,228
50	City of Chicago	WP 7	-	48	-	-	-	48
51	Electricity Distribution	WP 7	-	-	102,086	-	-	102,086
52	Public Utility Fund	WP 7	-	-	3,788	-	-	3,788
53	Electricity Excise	WP 7	-	-	-	-	-	-
54	Rider RCA - Low Income Assistance	WP 7	-	-	-	-	41,893	41,893
55	Rider RCA - Renewable	WP 7	-	-	-	-	4,359	4,359
56	Infrastructure	WP 7	-	-	-	-	90,982	90,982
57	Municipal Utility	WP 7	11	-	-	-	-	11
58	Other Taxes Other Than Income If Any	WP 7	-	-	-	-	-	-
59	<b>Total Taxes Other Than Income - FERC Form 1 Pg 114 Col C Ln 14 Entered in Col H</b>	Sum of (Ln 41) thru (Ln 58)	\$ 2,891	\$ 25,312	\$ 105,874	\$ 21,840	\$ 137,234	\$ 293,151
	Costs Recovered Through Other Tariffs and Other Reductions							
60	Adj For Payroll Taxes for Supply Administration	WP 7		\$ (109)				
61	Other Adjs	WP 7			(911)			
62	<b>Total Taxes Other Than Income</b>	(Ln 59) + (Ln 60) + (Ln 61)	\$ 2,891	\$ 25,203	\$ 104,963	\$ 21,840	\$ 137,234	
			To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8		
(1)	Account 904, Uncollectable accounts has been removed and are recovered through Rider UF.							

Commonwealth Edison Company						App 8	
Depreciation Information						2012	Actual Data
						2013	Projected Additions
Ln	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Description	Source	Distribution	G&I Depreciable Other	G&I Depreciable Acct 397	G&I Amortized	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>Adjs to Depreciation Expense</b>							
Costs Recovered Through Other Tariffs							
1	Supply Administration Software Recovered Through Rider PE	WP 1	\$ -	\$ -	\$ -	\$ (481)	
2	Rider EDA Switches	WP 1	(49)	-	-	-	
3	Rider AMP	WP 1	-	-	-	-	
4	Rider PORCB	WP 1	-	-	-	(4,401)	
5	Other Costs Recovered Thru Other Tariffs	WP 1	-	-	-	-	
Costs Disallowed in Previous ICC Orders							
6	Other Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(284)	-	-	-	
Other Adjs							
7	Depreciation Expense Related to Asset Retirement Costs	(1')	1,172	1	-	-	
8	Other Adjs to Depreciation Expense	WP 1	-	-	-	-	
9	<b>Total Adjs to Depreciation Expense</b>	Sum of (Ln 1) thru (Ln 8)	\$ 839	\$ 1	\$ -	\$ (4,882)	
			To Sch FR C-2 Col C Ln 3	To Sch FR C-2 Col D Ln 3	To Sch FR C-2 Col E Ln 3	To Sch FR C-2 Col F Ln 3	

Commonwealth Edison Company							App 8	
Depreciation Information							2012	Actual Data
							2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Ln	Description	Source	Average Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense	
				(5)	(C) + (D)		(E) * (F)	
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>Projected Change in Depreciation Expense</b>								
10	Distribution Plant	Col E Ln 44; Col F Ln 27	\$ 745,525	\$ (142,139)	\$ 603,386	2.52%	\$ 15,205	
11	General Plant - Non Acct 397	Col E Ln 45; Col F Ln 43	104,886	(34,694)	70,192	4.96%	3,482	
12	General Plant - Acct 397	Col E Ln 46; Col F Ln 43	24,878		24,878	4.96%	1,234	
13	Intangible Plant	Col E Ln 47; Col G Ln 15	60,079	(16,336)	43,743	13.28%	5,809	
							To Sch FR C-2 Col C,D,E, F Ln 7	
14	<b>Total Projected Depreciation Expense Change</b>	(Ln 10) + (Ln 11) + (Ln 12) + (Ln 13)					\$ 25,730	
Plant in Service Balance								
	Intangible Plant Depreciation Rate Calculation		Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class	
					((C) + (D)) / 2		(F) / (E)	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%	
15	Intangible Plant	(2), (3), (4)	437,031	410,461	423,746	56,275	13.28%	
			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
16	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col-F D	\$ 228,237	\$ 75,954	\$ 126,939	\$ 113,038	\$ 166,527	
17	General Plant	FERC Fm 1 Pgs 205, 207 Col-F D	42,214	32,537	33,422	31,033	34,265	
18	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col-F D	-	725	10,552	6,358	64,046	
							(\$ in 000s)	
5 Year Average Retirements								
19	Distribution Plant	Avg of Col (C) thru Col (G) Ln 16					\$ 142,139	
20	General Plant	Avg of Col (C) thru Col (G) Ln 17					34,694	
21	Intangible Plant	Avg of Col (C) thru Col (G) Ln 18					16,336	

Commonwealth Edison Company						App 8	
Depreciation Information						2012	Actual Data
						2013	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
					Estimated Depreciation Rate by Functional Class		
				Total	(E) / (C)		
			(6)	(C) * (D)	(E) / (C)		
		(\$ in 000s)	%	(\$ in 000s)	%		
22	Distribution						
	Excl HVD, Transf&Meters	FERC Fm 1 Pg 337	\$ 9,961,634	2.31%	\$ 230,114		
23	High Voltage Distrib	FERC Fm 1 Pg 337	2,264,147	2.46%	55,698		
24	Line Transformers	FERC Fm 1 Pg 337	1,147,974	3.30%	37,883		
25	Non AMI Meters	FERC Fm 1 Pg 337	345,282	5.95%	20,544		
26	AMI Meters	FERC Fm 1 Pg 337	25,658	6.67%	1,711		
26a	Meters Other	FERC Fm 1 Pg 337	18,825	2.31%	435		
27	Total	Sum of (Ln 22) thru (Ln 26)	\$ 13,763,520		\$ 346,385	2.52%	
	General Plant						
28	Structures & Improvements	FERC Fm 1 Pg 337	\$ 257,761	2.35%	\$ 6,057		
29	Computer Equipment	FERC Fm 1 Pg 337	66,834	23.29%	15,566		
30	Furniture & Equipment	FERC Fm 1 Pg 337	22,761	3.99%	908		
31	Office Machines	FERC Fm 1 Pg 337	1,830	9.78%	179		
32	Passenger Cars (7')	FERC Fm 1 Pg 337	8,628				
33	Tractor Trailers (7')	FERC Fm 1 Pg 337	3,149				
34	Trailers (7')	FERC Fm 1 Pg 337	12,427				
35	Light-duty Trucks (7')	FERC Fm 1 Pg 337	51,463				
36	Heavy-duty Trucks (7')	FERC Fm 1 Pg 337	157,768				
37	Stores Equipment	FERC Fm 1 Pg 337	4,176	10.24%	428		
38	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	148,756	3.76%	5,593		
39	Laboratory Equipment	FERC Fm 1 Pg 337	8,154	4.07%	332		
40	Power Operated Equip.	FERC Fm 1 Pg 337	8,376	6.18%	518		
41	Communications Equip.	FERC Fm 1 Pg 337	665,334	6.12%	40,718		
42	Miscellaneous Equip.	FERC Fm 1 Pg 337	2,109	5.58%	118		
43	Total	Sum of (Ln 28) thru (Ln 42)	\$ 1,419,526		\$ 70,417	4.96%	
			Projected	Current Year	((C) + (D))/2		
	Average Additions		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
44	Distribution Plant	App 1 Ln 31, FERC Fm 1 Pg 206 Col C	\$772,892	\$ 718,158	\$ 745,525		
45	General Plant - Non Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	86,404	123,368	104,886		
46	General Plant - Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	2,017	47,739	24,878		
47	Intangible Plant	WP 19, FERC Fm 1 Pg 204 Col C Ln 5	76,138	44,019	60,079		
	Notes:						
(1)	Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.						
(2)	FERC Fm 1 Pg 204 Col B Ln 5						
(3)	FERC Fm 1 Pg 205 Col G Ln 5						
(4)	FERC Fm 1 Pg 336 Col F Ln 1						
(5)	(-1.0) * (Col G), (Ln 19) thru (Ln 21)						
(6)	If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC.						
(7)	Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.						

Commonwealth Edison Company						<b>App 9</b>	
<b>Permanent Tax Impacts Information</b>						2012	Actual Data
						2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Total		Assignment/		
			Pre-Tax	Statutory	Allocation	DS Jurisdictional	DS Jurisdictional
			Utility Amt	Tax Rate (1')	Method	Percentage	Amt
<b>Permanent Tax Differences</b>							(C) * (D) * (F)
			(\$ in 000s)	%		%	(\$ in 000s)
	Income Tax Additions						
1	Meals and Entertainment - 50%	WP 9; Sch FR A-2 Ln 8	\$ 123	41.18%	Wages & Salaries	88.48%	\$ 45
2	Safe Harbor Credit	WP 9; Sch FR A-2 Ln 23	(1,138)	41.18%	Net Plant	78.24%	(367)
3	Disposition of Stock	WP 9; Sch FR A-2 Ln 8	440	41.18%	Wages & Salaries	88.48%	160
4	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	123	41.18%	Net Plant	78.24%	40
5	Corporate-Owned Life Insurance Premiums	WP 9; Sch FR A-2 Ln 8	2	41.18%	Wages & Salaries	88.48%	1
6	Other Income Tax Items	WP 9					-
7	Total Income Tax Items	Sum of (Ln 1) thru (Ln 6)					\$ (121)
							To Sch FR C-4 Ln 10
			Utility Amt				(C) * (F)
			(\$ in 000s)				
	<b>Other Tax Adjs to Income</b>						
8	ITC Amort	WP 9	(1,395)		DS	100.00%	\$ (1,395)
9	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	(123)		Net Plant	78.24%	(96)
10	Regulatory Asset Flow Thru	WP 9; Sch FR A-2 Ln 23			Net Plant	78.24%	-
11	Other Tax Adjs to Income	WP 9	(6,684)				(4,794)
12	Total Other Tax Adjs to Income	Sum of (Ln 8) thru (Ln 11)					\$ (6,285)
							To Sch FR C-4 Ln 11
13	Overall Total Permanent Tax Impacts Adjs	(Ln 7) + (Ln 12)					\$ (6,406)
	Note:						
(1')	Sch FR C-4 Ln 4						

Commonwealth Edison Company						App 10
Other Revenues Information						Actual Data
						2012
						2013
						Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E)
						(\$ in 000s)
<b>FERC Acct 450 - Forfeited Discounts</b>						
1	Late Payment Fees - Electric Service	WP 10	\$ 24,268	DS	100.00%	\$ 24,268
2	Late Payment Fees - Nonstandard Service	WP 10	(141)	DS	100.00%	(141)
3	Earned Finance Charge on Deferred Payment Agreements	WP 10	4,910	DS	100.00%	4,910
4	Late Payment Fees - Past Due Amts Billed Under Rider RRS	WP 10	4	DS	100.00%	4
5	Other Forfeited Discounts	WP 10	2,690			-
6	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	Sum of (Ln 1) thru (Ln 5)	\$ 31,731			\$ 29,041
7	FERC Acct 450 Revenues Applied to Transmission	(1')				(2,526)
8	<b>Total Forfeited Discounts</b>	(Ln 6) + (Ln 7)	\$ 31,731			\$ 26,515
<b>FERC Acct 451 - Miscellaneous Service Revenues</b>						
9	Return Check Charges	WP 10	\$ 927	DS	100.00%	\$ 927
10	Reconnection Fees	WP 10	1,284	DS	100.00%	1,284
11	Other Revenues - Real Estate Lease Applications & Customer Studies	WP 10	123	DS	100.00%	123
12	Other Revenues - Call Center Referrals	WP 10	68	DS	100.00%	68
13	Utility Property Land Related	WP 10, Sch FR A-2 Ln 23		Net Plant	78.24%	-
14	Temporary Services	WP 10	2,788	DS	100.00%	2,788
15	Electric Choice Fees	WP 10	511	DS	100.00%	511
16	Meter Tampering	WP 10	4,200	DS	100.00%	4,200
17	Meter Services	WP 10	3	DS	100.00%	3
18	Interconnection Application Fee	WP 10	33	DS	100.00%	33
19	Other Miscellaneous Service Revenues	WP 10				-
20	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	Sum of (Ln 9) thru (Ln 19)	\$ 9,937			\$ 9,937
21	FERC Acct 451 Revenues Applied to Transmission	(2')				(193)
22	<b>Total Forfeited Discounts</b>	(Ln 20) + (Ln 21)	\$ 9,937			\$ 9,744
<b>FERC Acct 454 - Rent From Electric Property</b>						
23	Distribution Equipment Rental - Special Contract	WP 10	\$ 226	DS	100.00%	\$ 226
24	Rent From Land PHFU Leases for Crop Farming, Pasture, Parking Lot, and Other	WP 10		Non DS	0.00%	-
25	Distribution Equipment Rental - Rider NS	WP 10	33,120	DS	100.00%	33,120
26	Meter Rental - Rider ML	WP 10	14,135	DS	100.00%	14,135
27	Tower Attachments	WP 10	2,234	Non DS	0.00%	-
28	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	74	Easement	20.79%	15
29	Rent from Annual Easements/RoWs Leased to IDOT, Pipeline Companies and Others	WP 10, Sch FR A-2 Ln 30	1,873	Easement	20.79%	389
30	Real Estate Taxes - Included in Rent From Land Easements	WP 10, Sch FR A-2 Ln 30	387	Easement	20.79%	80
31	Sublease of Office Space	WP 10, Sch FR A-2 Ln 8	19	Wages & Salaries	88.48%	17
32	Pole Attachments	WP 10	7,498	DS	100.00%	7,498
33	Third Party Use of Fiber Optic Cable	WP 10, Sch FR A-2 Ln 27	1,968	Com	52.19%	1,027
34	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	-	Easement	20.79%	-
35	Rent From Annual Easements	WP 10, Sch FR A-2 Ln 30	-	Easement	20.79%	-
36	Rent From Affiliates	WP 10, Sch FR A-2 Ln 8	3,076	Wages & Salaries	88.48%	2,722
37	Facility Costs Billed to Affiliates	WP 10, Sch FR A-2 Ln 8	2,473	Wages & Salaries	88.48%	2,188
38	Other Rent From Electric Property	WP 10	4,695			405
39	<b>Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C</b>	Sum of (Ln 23) thru (Ln 38)	\$ 71,778			\$ 61,822

Commonwealth Edison Company					App 10	
Other Revenues Information					2012	Actual Data
					2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E) (\$ in 000s)
<b>FERC Acct 456 - Other Electric Revenues</b>						
40	IPP Electric Generation Study Reimbursement - A&G Accts	WP 10, Sch FR A-2 Ln 8		Wages & Salaries	88.48%	\$ -
41	IPP Electric Generation Study Reimbursement - Transmission Accts	WP 10		Non DS	0.00%	-
42	Fees Earned From Phone/Credit Card Program	WP 10	1,106	DS	100.00%	1,106
43	Engineering Studies	WP 10	973	DS	100.00%	973
44	Rate Relief Payment	WP 10	(2,000)	Non DS	0.00%	-
45	Submeter Lease	WP 10	463	DS	100.00%	463
46	Other Electric Revenues	WP 10	3,670			15
47	<b>Total FERC Acct 456 - FERC Fm 1 Pg 300 Col B Ln 21 Entered in Col C</b>	Sum of (Ln 40) thru (Ln 46)	\$ 4,212			\$ 2,557
<b>FERC Acct 456.1 - Revenues from Transmission of Electricity to Others</b>						
48	Network Transmission	WP 10	\$ 505,083	Non DS	0.00%	\$ -
49	Wholesale Distribution Revenues From Municipalities	WP 10				4,299
50	<b>Total FERC Acct 456.1 - FERC Fm 1 Pg 300 Col B Ln 22 Entered in Col C</b>	(Ln 48) + (Ln 49)	\$ 505,083			\$ 4,299
51	<b>Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 26 Entered in Col C</b>	(Ln 8) + (Ln 22) + (Ln 39) + (Ln 47) + (Ln 50)	\$ 622,741			\$ 104,937
<b>Other Adjs</b>						
52	Single Bill Option Credit	WP 10	\$ (230)	DS	100.00%	\$ (230)
53	Additional Lighting Facilities Charges	WP 10	7,507	DS	100.00%	7,507
54	Estimated Cost of Franchise DS	(3'); (App 11 Ln 41) / 1000	35,403			7,008
55	Central Air Conditioning Cycling	WP 10	(624)	DS	100.00%	(624)
56	Accounting Fees Collected Under Rider TAX	WP 10	7,558	DS	100.00%	7,558
57	Other Adjs	WP 10	426			426
58	<b>Subtotal -Other Adjs</b>	Sum of (Ln 52) thru (Ln 57)	50,040			21,645
59	<b>Total Other Revenues</b>	(Ln 51) + (Ln 58)	\$ 672,781			\$ 126,582
					To Sch FR A-1 Ln 22 and To Sch FR A-1 - REC Ln 22	
Notes:						
(1) Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 11 Col D Ln 5						
(2) Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 12 Col D Ln 1						
(3) Total Company source: FERC Fm 1 Pg 323 Col B Ln 188; DS Jurisdictional source App 11 Ln 41 divided by 1,000						

Commonwealth Edison Company					<b>App 11</b>
<b>Franchise Delivery Service Value Information</b>				2012	Actual Data
				2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Annual Billing Units	(D) Current Unit Charges	(E) Franchise DS Value (C) * (D) \$
	Delivery Class				
	Watt-Hour				
1	CC	WP 10; ILCC No 10	9,899	\$7.50	\$74,243
2	SMSC	WP 10; ILCC No 10	9,899	\$2.49	\$24,649
3	DFC (kWh)	WP 10; ILCC No 10	1,938,766	\$0.02309	\$44,766
4	IEDT (kWh)	WP 10; ILCC No 10	1,938,766	\$0.00120	\$2,327
5	Total	Sum of (Ln 1) thru (Ln 4)			\$145,985
	Small Load				
6	CC	WP 10; ILCC No 10	21,144	\$10.77	\$227,721
7	SMSC	WP 10; ILCC No 10	21,144	\$8.79	\$185,856
8	SV DFC (kW)	WP 10; ILCC No 10	371,830	\$4.85	\$1,803,376
9	PV DFC (kW)	WP 10; ILCC No 10	300	\$2.15	\$645
10	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.90	\$0
11	IEDT (kWh)	WP 10; ILCC No 10	127,733,587	\$0.00120	\$153,280
12	Total	Sum of (Ln 6) thru (Ln 11)			\$2,370,878
	Medium Load				
13	CC	WP 10; ILCC No 10	3,697	\$13.70	\$50,649
14	SMSC	WP 10; ILCC No 10	3,697	\$19.03	\$70,354
15	SV DFC (kW)	WP 10; ILCC No 10	490,449	\$4.91	\$2,408,105
16	PV DFC (kW)	WP 10; ILCC No 10	1,578	\$2.78	\$4,387
17	PV TRC (kW)	WP 10; ILCC No 10	292	\$0.14	\$41
18	IEDT (kWh)	WP 10; ILCC No 10	215,172,229	\$0.00120	\$258,207
19	Total	Sum of (Ln 13) thru (Ln 18)			\$2,791,743
	Large Load				
20	CC	WP 10; ILCC No 10	342	\$63.65	\$21,768
21	SMSC	WP 10; ILCC No 10	342	\$20.26	\$6,929
22	SV DFC (kW)	WP 10; ILCC No 10	136,636	\$5.20	\$710,507
23	PV DFC (kW)	WP 10; ILCC No 10	0	\$3.58	\$0
24	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.19	\$0
25	IEDT (kWh)	WP 10; ILCC No 10	60,724,833	\$0.00120	\$72,870
26	Total	Sum of (Ln 20) thru (Ln 25)			\$812,074
	Very Large Load				
27	CC	WP 10; ILCC No 10	12	\$595.56	\$7,147
28	SMSC	WP 10; ILCC No 10	12	\$20.33	\$244
29	SV DFC (kW)	WP 10; ILCC No 10	9,903	\$5.23	\$51,793
30	PV DFC (kW)	WP 10; ILCC No 10	0	\$3.96	\$0
31	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.20	\$0
32	IEDT (kWh)	WP 10; ILCC No 10	4,094,569	\$0.00120	\$4,913
33	Total	Sum of (Ln 27) thru (Ln 32)			\$64,097
	Fixture-Included Lighting				
34	Fixture Equivalent (kWh) (1')	WP 10; ILCC No 10	11,174	\$0.0803	\$897
35	IEDT (kWh)	WP 10; ILCC No 10	11,174	\$0.00120	\$13
36	Total	Sum of (Ln 34) thru (Ln 35)			\$910
	General Lighting				
37	SMSC	WP 10; ILCC No 10	68,400,281	\$0.00055	\$37,620
38	DFC (kWh)	WP 10; ILCC No 10	68,400,281	\$0.01027	\$702,471
39	IEDT (kWh)	WP 10; ILCC No 10	68,400,281	\$0.00120	\$82,080
40	Total	Sum of (Ln 37) thru (Ln 39)			\$822,171
41	<b>Total Franchise DS Value</b>	(Ln 5) + (Ln 12) + (Ln 19) + (Ln 26) + (Ln 33) + (Ln 36) + (Ln 40)			\$7,007,858
	Note:				To App 10 Col F Ln 54
(1')	Current average revenue per kWh for the delivery class				

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**Commonwealth Edison Company**  
**Customer Deposits (1)**

Line			
No.	<u>Account ID</u>	<u>Account Description</u>	<u>December Balance</u>
	(A)	(B)	(C)
1	235000	Customer Deposits	\$ 136,021,973

**Commonwealth Edison Company**

Cash Working Capital  
Calendar Year 2012  
 (In Thousands)

Line No.	Description (A)	Amount (B)	Source (C)
1	Total Operating Revenues	\$ 2,263,004	Schedule FR A-1 REC Ln 21
2	Less: Uncollectible Accounts	-	
3	Less: Depreciation & Amortization	(436,658)	Schedule FR A-1 REC Ln 5
4	Less: Regulatory Debits	(24,405)	Schedule FR A-1 REC Ln 8
5	Less: Pension Asset Cost Funding	(58,788)	Schedule FR A-1 REC Ln 9
6	Less Deferred Taxes and ITC	(197,347)	Page 9, Col F, 22 + 23
7	Less: City of Chicago Dark Fiber Tax	-	
8	Less: Return on Equity	(252,416)	From line 12 below
9	Total Revenues for CWC calculation	<u>\$ 1,293,390</u>	
10	Rate Base	\$ 6,390,272	Schedule FR A-1 REC Ln 12
11	Equity Weighted Component	3.95%	Schedule FR D-1, Line 17, Column D
12	Return on Equity	<u>\$ 252,416</u>	
13	Other O & M Expenses	\$ 1,655,644	Schedule FR A-1 REC Ln 11
14	Payroll and Withholdings	(301,995)	Minus Line 31 below plus line 30 below
15	Inter Company Billings	(88,711)	Page 7
16	Inter Company Billings - Pass throughs	(31,489)	Page 7
17	Employee Benefits Expense - Pension and OPEB	(148,867)	Page 3
18	Employee Benefits Expense - Other	(52,782)	From Line 37 below
19	Uncollectible Accounts	-	From line 2 above
20	Depreciation and Amortization	(436,658)	From line 3 above
21	Regulatory Debits	(24,405)	From line 4 above
22	Pension Asset Cost Funding	(58,788)	From line 5 above
23	Taxes Other than Income Taxes	(142,871)	Schedule FR A-1 REC Ln 7
24	Property Leases	<u>(38,455)</u>	Page 6
25	Other Operations & Maintenance	<u>\$ 330,623</u>	
26	Payroll and Withholdings - Total	\$ 335,533	Page 2, line 8
27	Less: Power Production	(1,359)	Page 2, line 2
28	Less: Transmission	(32,094)	Page 2, line 3
29	Less: Payroll Taxes on Supply	(85)	App 7, Ln 60, jurisdictional
30	Less: Net Incentive Pay	<u>(21,326)</u>	From line 36 below
31	Payroll and Withholdings - Distribution, Customer Accts and A&G	<u>\$ 280,669</u>	
32	Incentive Pay	31,908	Page 8
33	Less: Restricted Stock Incentive Compensation	(4,858)	WP 7, p. 12
34	Less: AIP billed by BSC - EPS	(5,724)	WP 7, p. 11
35	Less: AIP Net Income Limiter	-	
36	Net Incentive Pay	<u>\$ 21,326</u>	
37	Employee Benefits - Other	\$ 52,782	Page 3, line 19
38	401K Match	-	
39	Employee Benefits - Other without 401K Match	<u>\$ 52,782</u>	Calculation

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**Commonwealth Edison Company**

**Direct Payroll By Function (1)**

(In Thousands)

Line No.	Amounts Charged To: (A)	2012 (B)
1	Operation & Maintenance Expense:	
2	Power Production	\$ 1,359
3	Transmission	32,094
4	Distribution	143,453
5	Customer Accounts	113,499
6	Sales	-
7	Administrative & General	<u>45,128</u>
8	Total Charged To Expense	<u>\$ 335,533</u>
9	Construction and Other Accounts:	
10	Construction	\$ 189,388
11	Plant Removal	20,643
12	Other Accounts	<u>41,320</u>
13	Total Charged To Construction and Other Accounts	<u>\$ 251,352</u>
14		
15	Total Direct Payroll	<u><u>\$ 586,885</u></u>

Note:

(1) From FERC Form 1, Pages 354-355.

**Commonwealth Edison Company**

Employee Benefits

2012 Actual

(In Thousands)

Line No.	Benefit Types (A)	Employee Classification (B)	Total Benefit Cost (C)	Amount Expensed (D)	Percentage Expensed (E)	Amount Capitalized (F)	Percentage Capitalized (G)
1	Pension Benefit	Salaried, Union	\$ 169,014	\$ 100,643	59.50%	\$ 68,371	40.50%
2	Post-Retirement Benefits	Salaried, Union	117,006	67,606	57.80%	49,400	42.20%
3	Medical Insurance Plan	Salaried, Union	68,631	39,547	57.60%	29,084	42.40%
4	Dental Insurance Plan	Salaried, Union	4,245	2,446	57.60%	1,799	42.40%
5	Vision Insurance Plan	Salaried, Union	601	346	57.60%	255	42.40%
6	Other Benefit Plans	Salaried, Union	6,102	3,990	65.40%	2,112	34.60%
7	401 K Benefit Plan	Salaried, Union	19,772	11,393	57.60%	8,379	42.40%
8	Disability Benefit Plan	Salaried, Union	393	227	57.80%	166	42.20%
9	Severance	Salaried, Union	1,916	1,705	89.00%	211	11.00%
10	Total 2012		<u>\$ 387,680</u>	<u>\$ 227,903</u>	58.80%	<u>\$ 159,777</u>	41.20%
11	Pension Benefit			\$ 100,643			
12	Post-Retirement Benefits			67,606			
13				<u>\$ 168,249</u>			
14	Wages and Salaries Allocator - WPA-5			88.48%			
15	Employee Benefits - Pension and OPEB			<u>148,867</u>	To WP 3, Page 1, Line 17		
16	Total			\$ 227,903			
17	Less Pension and OPEB			<u>\$ (168,249)</u>			
18	Other			\$ 59,654			
19	Wages and Salaries Allocator - WPA-5			88.48%			
20	Other			<u>52,782</u>	To WP 3, Page 1, Line 37		

**Commonwealth Edison Company**

Taxes Other Than Income Taxes

2012 Actual

(In Thousands)

Line No.	Description (A)	Total Company (1) (B)	Jurisdictional Allocator (C)	Jurisdictional (D)	Elec Distrib Tax (E)
1	<u>Taxes Other Than Income Taxes - Account 236</u>				
2	Infrastructure Maintenance Fee	(2) \$ 90,982	0%	\$ -	
3	Rider RCA - Low Income Assistance	(3) 41,892	0%	-	
4	Rider RCA - Renewable Energy	(3) 4,359	0%	-	
5	Property Taxes	(4) 21,840	61.11%	13,346	
6	Illinois Electricity Distribution Tax - 2012	(5) 104,700	100%	104,700	\$ 104,700
7	Illinois Electric Distribution Tax - 2011	(6) (3,525)	100%	(3,525)	\$ (3,525)
8	Illinois Electric Distribution Tax - 2010	(6) 911	0%	-	
9	Public Utilities Fund - Base Maintenance Contribution	3,788	100%	3,788	
10	Payroll Taxes	(7) 25,312	88.48%	22,396	
11	State Use Tax on Purchases	(8) 821	78.24%	642	
12	Chicago Sales and Use Taxes	(8) 19	78.24%	15	
13	State Franchise Tax	(8) 2,019	78.24%	1,580	
14	Vehicle Licenses	(9) 18	78.24%	14	
15	Miscellaneous	(10) 15	78.24%	12	
16	Total - Account 236	<u>\$ 293,151</u>		<u>\$ 142,968</u>	<u>\$ 101,175</u>
17	Payroll Taxes Recovered Under Rider PE	(109)	88.48%	(97)	
18	Total Jurisdictional Taxes Other than Income			<u>\$ 142,871</u>	
19	<u>Taxes Other Than Income Taxes - Account 241</u>				
20	Municipal Utility Tax	(11) \$ 249,794			
21	Electricity Excise Tax	(12) 259,512			
22	Total - Account 241	<u>\$ 509,306</u>			

Notes:

- (1) From Page 5, column D
- (2) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (3) Flat charge per customer tax collected under Rider RCA.
- (4) Property taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (5) Amount shown is actual 2012 IEDT less estimated 2011 IEDT credit.
- (6) Adjustment for prior years' accruals of 2010 and 2011 credits for IEDT cap.
- (7) Payroll taxes, less amounts capitalized, are allocated based on Wages and Salaries allocator.
- (8) Allocated based on Net Plant allocator.
- (9) Vehicle license fees are charged to Account 184 and subsequently reallocated to various accounts.
- (10) Allocated based on Net Plant allocator.
- (11) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (12) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2012

(In Thousands)

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts (E)	Construction (3)	Other (3) (G)	Allocator (H)	FICA Contributions (I)	Unemployment Taxes (J)	Chicago Taxes (K)	Fed and Ill Use Tax (L)
(A)	(B)	(C)	(D)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	<u>Taxes Other Than Income Taxes - Account 236</u>											
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 90,982	\$ 90,982	\$ -	\$ -	\$ -					
3	Rider RCA - Low Income Assistance	(5) Charge per customer	37,824	41,892	-	-	(4,068)					
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,359	4,359	-	-	-					
5	Illinois Electric Distribution Tax -2012	(6) Miscellaneous	104,700	104,700	-	-	-					
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	(2,614)	(2,614)	-	-	-					
7	Public Utility Fund	Miscellaneous	3,788	3,788	-	-	-					
8	Property Taxes	Real Estate	22,041	21,840	-	-	201					
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	46	162	-	(116)	-	88.48%		143		
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,961	874	-	1,087	-	88.48%		773		
11	Federal Insurance Contributions Tax (FICA)	Payroll	44,716	24,228	-	20,488	-	88.48%	21,437			
12	Payroll Taxes Recovered Under Rider PE								(97)			
13	Chicago Employers' Expense Tax	Payroll	48	48	-	-	-	88.48%			42	
14	Chicago Sales and Use Taxes	Use Tax	578	19	-	-	559	78.24%			15	
15	Chicago Transaction Tax	Miscellaneous	203	4	-	-	199	78.24%			3	
16	Municipal Taxes	Miscellaneous	-	11	(11)	-	-	78.24%			8	
17	Federal Heavy Vehicle Use Tax	Use Tax	18	18	-	-	-	78.24%				14
18	State Use Tax on Purchases	Use Tax	7,019	821	-	-	6,198	78.24%				642
19	State Franchise Tax	Miscellaneous	2,019	2,019	-	-	-					
20	Chicago Dark Fiber Revenue Tax	Miscellaneous	-	-	-	-	-					
21	Vehicle Licenses	Miscellaneous	1,928	-	-	-	1,928					
22	Total - Account 236		<u>\$ 319,616</u>	<u>\$ 293,151</u>	<u>\$ (11)</u>	<u>\$ 21,459</u>	<u>\$ 5,017</u>		<u>21,340</u>		<u>68</u>	<u>656</u>
23	<u>Taxes Other Than Income Taxes - Account 241</u>											
24	Municipal Utility Tax	(8) kWh based	\$ 249,794									
25	Electricity Excise Tax	(9) kWh based	<u>259,512</u>									
26	Total - Account 241		<u>\$ 509,306</u>									

Notes:

- (1) Totals for account 236 were taken from 2012 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2012 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2012 FERC Form 1, Page 263, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Relates to estimated credits recorded in 2011 (\$3,525) and 2010 \$911
- (8) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (9) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

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**Commonwealth Edison Company**  
**Lease Payments for Calendar Year**

<u>Line No.</u>	<u>Description</u> (A)	<u>2012 Amount</u> (B)
1	Vendor 1	\$ 27,822,074
2	Vendor 2	\$ 14,545,086
3	Vendor 3	\$ 849,040
4	Vendor 4 (1)	<u>\$ 245,598</u>
5		\$ 43,461,798
6	Wage and Salary Allocator	<u>88.48%</u>
7	Jurisdictional amount	<u><u>\$ 38,454,999</u></u>

Note:

(1) Vendor 4 replaced Vendor 3 during 2012

**Commonwealth Edison Company**  
 Summary of Service Transactions with Affiliates  
 ICC Form No. 21 Supplemental Schedule (1)  
 ICC Docket No. 07-0566  
Year 2012

Line No.	Affiliated Company (A)	Description of Service (B)	2012 Amount (C)	Allocator (D)	Jurisdictional (E)	Comments (F)
1	Exelon Business Services Company	Direct Bill (2)	123,920,641		\$ 83,164,564	Applied to O&M
2	Exelon Business Services Company	Indirect Bill (2)	161,913,246		108,661,837	Applied to O&M
3					\$ 191,826,401	
4					88.48%	Wage &Salaries Allocator
5					\$ 169,728,000	BSC Allocated Costs
6					(52,782,000)	Benefits other than Pensions and OPEB
7					\$ 116,946,000	
8					(28,235,043)	Credit to reclassify CTA from O&M to Reg Asset
9					<b>\$ 88,710,957</b>	<b>Inter Company Billings (Excluding Pass throughs)</b>
10						<b>To WP 3, Page 1, Line 15</b>
11	Exelon Business Services Company	Cash Balancing	1,770,919	100%	1,770,919	Nature of Transaction
12	Exelon Business Services Company	Compensation	2,928,925	58.80%	1,722,208	Benefits Allocator
13	Exelon Business Services Company	Contracting	5,476,105	88.48%	4,845,258	Wage &Salaries Allocator
14	Exelon Business Services Company	Employee Benefits	289,404	58.80%	170,170	Benefits Allocator
15	Exelon Business Services Company	Escheatment Related	684,062	100%	684,062	Nature of Transaction
16	Exelon Business Services Company	Facility Lease	1,168,661	100%	1,168,661	Nature of Transaction
17	Exelon Business Services Company	Information Technology	510,259	88.48%	451,477	Wage &Salaries Allocator
18	Exelon Business Services Company	Materials	2,906,900	0%	-	Nature of Transaction
19	Exelon Business Services Company	Office Supplies	1,901,413	88.48%	1,682,371	Wage &Salaries Allocator
20	Exelon Business Services Company	Other (3)	517,934	88.48%	458,268	Wage &Salaries Allocator
21	Exelon Business Services Company	Purchase Cards	1,597,473	67.11%	1,072,083	Direct Bill %
22	Exelon Business Services Company	Telecommunication	16,918,114	88.48%	14,969,147	Wage &Salaries Allocator
23	Exelon Business Services Company	Worker's Compensation	4,241,871	58.80%	2,494,220	Benefits Allocator
24					<b>31,488,843</b>	<b>Inter Company Billings - Pass throughs</b>
25						<b>To WP 3, Page 1, Line 16</b>
26						<b>2012 BSC Charges Distributed</b>
27				Capital	30.46%	From 2012 BSC Cost Ratios tab
28				Other	2.43%	From 2012 BSC Cost Ratios tab
29				O&M	67.11%	From 2012 BSC Cost Ratios tab
30					58.80%	Benefits Expense Allocator

**Commonwealth Edison Company**  
 2012 Distributed AIP Costs  
Source: 2012 Benefits Analysis Spreadsheet

Line No.	SubAcct (A)	Description (B)	Total Expense (C)	Total Cap (D)	Total Cost (E)
1	513011	AIP - KPI	35,607,091.78	24,981,620.61	60,588,712.39
2	513012	AIP - EPS	101,819.34	75,719.40	177,538.74
3			<u>35,708,911.11</u>	<u>25,057,340.02</u>	<u>60,766,251.13</u>
4		Jurisdictional %	<u>87.23%</u>		
5		2012 Jurisdictional AIP Exp	<u>31,147,136.88</u>		
6		2012 LTIP Expense	872,092.01		
7		Jurisdictional %	<u>87.23%</u>		
8		2012 Jurisdictional LTIP Exp	<u>760,683.21</u>		
9		2012 AIP & LTIP Jurisd Exp	<u><u>31,907,820.10</u></u>		

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**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	\$ 106,429	\$ 2,136,422
2	Other Revenues	126,582	-	126,582	-	126,582
3	Total Operating Revenues	\$ 2,156,575	\$ -	\$ 2,156,575	\$ 106,429	\$ 2,263,004
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	409,805	(8,833)	400,972	-	400,972
9	Customer Accounts Expenses	186,115	-	186,115	-	186,115
10	Customer Service and Informational Exp.	20,716	-	20,716	-	20,716
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	434,226	(6,559)	427,667	-	427,667
13	Depreciation & Amortization Expense	436,658	-	436,658	-	436,658
14	Taxes Other Than Income	142,871	-	142,871	-	142,871
15	Reg Asset and Other Expense Adjustments	24,515	(42,658)	(18,143)	-	(18,143)
16	Pension Asset Funding Cost	-	58,788	58,788	-	58,788
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	\$ 1,654,906	\$ 738	\$ 1,655,644	\$ -	\$ 1,655,644
19	Income Taxes					
20	State Income Taxes	\$ (3,485)	\$ (4,034)	\$ (7,519)	\$ 10,111	\$ 2,592
21	Federal Income Taxes	(54,408)	(13,450)	(67,858)	33,711	(34,147)
22	Deferred Taxes	183,952	17,519	201,471	-	201,471
23	ITC's Net\One time Adjustments	(4,124)	-	(4,124)	-	(4,124)
24	Total Income Taxes	\$ 121,935	\$ 35	\$ 121,970	\$ 43,822	\$ 165,792
25	Net Utility Operating Income	\$ 379,734	\$ (773)	\$ 378,961	\$ 62,607	\$ 441,568

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

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

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
Summary							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 102)						\$ (2,664,203)
2	ADIT Associated with Pension Asset						\$ (417,241)
3	<u>Account 190 - Current (EPS Accts. 283350 &amp; 283450) --</u>						
4	Accrued Holiday	\$ (625)	\$ (188)	\$ (813)	Wages & Salaries	88.48%	\$ (719)
5	Accrued Vacation	14,939	4,481	19,420	Wages & Salaries	88.48%	17,183
6	Obsolete Materials	498	149	647	Net Plant	78.24%	506
7	Provision for Bad Debt	19,352	5,804	25,156	Revenue Alloc	45.10%	11,346
8	Damage To Company Property	1,896	569	2,465	Net Plant	78.24%	1,929
9	Taxes Other Than Income Taxes	2,550	765	3,315	Net Plant	78.24%	2,593
10	Incentive Compensation Plan	19,999	5,998	25,997	Wages & Salaries	88.48%	23,002
11	Liability for Severance Plans	1,074	322	1,396	Wages & Salaries	88.48%	1,235
12	CPS Energy Efficiency Fund	1,704	511	2,215	Non DST	0%	-
13	Other Accrued Expenses	2,396	719	3,114	Non DST	0%	-
14	Regulatory (Asset)/Liab: Transmission	(3,981)	(1,194)	(5,175)	Non DST	0%	-
15	Management Deferred Compensation - Current	243	73	317	Wages & Salaries	88.48%	280
16	Interest on Projected Tax Deficiencies	2	1	3	Non DST	0%	-
17	Use Tax Adjustment	1,039	312	1,351	Net Plant	78.24%	1,057
18	Other Current - Cell phone Reserve	158	47	205	Wages & Salaries	88.48%	182
19	FIN48 Interest - Current	(16,949)	(5,084)	(22,033)	Non DST	0%	-
20	Federal NOL DTA	31,939	-	31,939	Net Plant	78.24%	24,989
21	Revenue Subject To Refund	13,108	3,932	17,040	Non DST	0%	-
22	Total Account 190 - Current	\$ 89,342	\$ 17,216	\$ 106,558			\$ 83,583
23	<u>Account 190 - Noncurrent (EPS Accts. 283150 &amp; 283250) --</u>						
24	Chicago Equity Fund Partnerships	\$ 312	\$ 75	\$ 387	Non DST	0%	\$ -
25	Deferred Rental Income - Lincoln Center Subleases	2,075	498	2,573	Wages & Salaries	88.48%	2,277
26	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	2,178	523	2,701	DST	100%	2,701
27	Executive Uninsured Death Benefits after Retirement	799	192	991	Wages & Salaries	88.48%	877
28	Deferred on Unamortized ITC	12,874	3,090	15,965	Non DST	0%	-
29	Incentive Compensation Deferred Stock Bonus Plan	52	12	64	Wages & Salaries	88.48%	57

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

Witness: Fruehe

30	FAS 123R - Stock Options; Other Equity Based Compensation	2,841	862	3,703	Wages & Salaries	88.48%	3,277
31	Workers Compensation Reserve	17,273	4,146	21,420	Wages & Salaries	88.48%	18,952
32	Long-Term Debt - Revaluation of Discount	(1,422)	(341)	(1,763)	Non DST	0%	-
33	Management Deferred Compensation Plan	11,995	2,879	14,874	Wages & Salaries	88.48%	13,161
34	Manufactured Gas Plants - Provision	78,146	23,438	101,584	Non DST	0%	-
35	Merger Costs	(671)	(161)	(833)	Non DST	0%	-
36	Post Retirement Health Care Liability	86,706	20,578	107,284	Wages & Salaries	88.48%	94,925
37	Restricted Stock Awards	666	160	826	Wages & Salaries	88.48%	731
38	Share Awards Program Provision	817	196	1,013	Wages & Salaries	88.48%	896
39	Supplemental Employee Retirement Plan	4,803	1,153	5,956	Non DST	0%	-
40	Long-Term Incentive Cash	758	182	940	Wages & Salaries	88.48%	832
41	Midwest Generation Settlement	4,619	1,109	5,727	Non DST	0%	-
42	Interest on projected tax deficiencies - noncurrent	(16,894)	(5,067)	(21,961)	Non DST	0%	-
43	Regulatory (Asset)/Liab: Docket No 07-0566	(1,671)	(401)	(2,072)	DST	100%	(2,072)
44	Charitable Contribution on Land	1,343	322	1,666	Non DST	0%	-
45	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(384)	1,097	713	Non DST	0%	-
46	Regulatory (Asset)/Liab: Medicare Part D (expense)	(2,368)	(710)	(3,078)	Non DST	0%	-
47	Total Account 190 - Noncurrent	<u>\$ 204,847</u>	<u>\$ 53,832</u>	<u>\$ 258,679</u>			<u>\$ 136,614</u>
	<b>Total Account 190</b>						
48	<b>(FERC Form 1, Page 111, Line 82)</b>	<u><b>\$ 294,189</b></u>	<u><b>\$ 71,049</b></u>	<u><b>\$ 365,238</b></u>			<u><b>\$ 220,197</b></u>
49	<u>Account 282 - Liberalized Deprec. - Plant &amp; Equip.</u>						
50	<u>(EPS Accts. 282000 &amp; 282200) --</u>						
51	Total Account 282 - Liberalized Depreciation	<u>\$ (2,320,440)</u>	<u>\$ (501,729)</u>	<u>\$ (2,822,170)</u>	Net Plant	78.24%	<u>\$ (2,208,065)</u>
52	<u>Account 282 - Other Property (EPS Accts. 282100 &amp; 282300) --</u>						
53	Competitive Transition Charge (CTC)	\$ (51,564)	\$ (12,135)	\$ (63,699)	Non DST	0%	\$ -
54	AFUDC Plant & Equip Borrowed	(21,723)	(5,112)	(26,835)	Net Plant	78.24%	(20,996)
55	Deferred Gain - Like Kind Exchange	(259,294)	(61,354)	(320,647)	Non DST	0%	-
56	FIN 47	1,227	289	1,516	Net Plant	78.24%	1,186
57	Section 263A - Capitalized Interest	76,018	17,890	93,908	Net Plant	78.24%	73,474
58	Software Costs Capitalized - Rev Bk	(60,593)	(14,260)	(74,853)	Net Plant	78.24%	(58,565)
59	Overheads Capitalized (Sales & Use Tax)	(246,841)	(58,091)	(304,932)	Net Plant	78.24%	(238,579)
60	Pension Cost Capitalized on Books	228,726	53,828	282,554	Net Plant	78.24%	221,070
61	CIAC	152,799	35,959	188,758	Net Plant	78.24%	147,684

**Commonwealth Edison Company**  
 Accumulated Deferred Income Taxes

2012  
 (In Thousands)

Witness: Fruehe

62	CIAC with Tax Gross Up	(10,459)	(2,461)	(12,920)	Non DST	0%	-
63	Revaluation of Property	4,528	1,066	5,594	Non DST	0%	-
64	Real Estate Taxes Capitalized	381	90	471	Net Plant	78.24%	368
65	Repair Allowance	(45,896)	(10,801)	(56,698)	Net Plant	78.24%	(44,360)
66	Repairs - Distribution	(347,412)	(81,759)	(429,171)	DST	100%	(429,171)
67	Repairs - Transmission	(13,140)	(3,092)	(16,232)	Non DST	0%	-
68	Transmission Upgrade - East/West	24,003	5,649	29,652	Non DST	0%	-
69	Accelerated Depr AMI - Related to Reg Assets	1,435	(4,101)	(2,666)	DST	100%	(2,666)
70	Regulatory (Asset)/Liab: ASC 740 - Tax Rate Changes	(53,965)	(12,700)	(66,665)	Non DST	0%	-
71	Total Account 282 - Other Property	<u>\$ (621,769)</u>	<u>\$ (151,097)</u>	<u>\$ (772,866)</u>			<u>\$ (350,555)</u>

<b>72</b>	<b>Total Account 282</b> <b>(FERC Form 1, Page 113, Line 63)</b>	<b><u>\$ (2,942,209)</u></b>	<b><u>\$ (652,827)</u></b>	<b><u>\$ (3,595,036)</u></b>			<b><u>\$ (2,558,620)</u></b>
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Account 283

73	<u>- Other - Current (EPS Accts. 283300 &amp; 283400) --</u>						
74	Regulatory (Asset)/Liab: AAF	\$ (266)	\$ (80)	\$ (346)	Non DST	0%	\$ -
75	Deferred Revenue - Fiber Optics Lease - Current	664	199	863	Comm Equip	52.19%	450
76	Total Account 283 - Current	<u>\$ 398</u>	<u>\$ 119</u>	<u>\$ 517</u>			<u>\$ 450</u>

Account 283

77	<u>- Other - Noncurrent (EPS Accts. 283100 &amp; 283200) --</u>						
78	Chicago Arbitration Settlement	\$ (8,907)	\$ (2,138)	\$ (11,045)	Non DST	0%	\$ -
79	Deferred Gain - Sale of Easements	(3,850)	(924)	(4,774)	Net Plant	78.24%	(3,735)
80	Incentive Compensation Capitalized (Global Settlement)	(2,549)	(612)	(3,161)	DST	100%	(3,161)
81	Loss On Reacquired Debt	(17,490)	(5,246)	(22,736)	Net Plant	78.24%	(17,789)
82	Midwest Generation Settlement	(9,506)	(2,282)	(11,788)	Non DST	0%	-
83	Other Comprehensive Income (EPS 284000 & 284100)	147	35	183	Net Plant	78.24%	143
84	Pension Contribution - Net of Book Provision - 9.5%	(217,362)	(65,191)	(282,554)	Wages & Salaries	88.48%	(250,003)
85	Prepaid Pension contribution (shareholder-funded)	(328,008)	(95,189)	(423,197)	Non DST	0%	-
86	PJM Start-up Costs	(1,056)	(253)	(1,309)	Non DST	0%	-
87	Swap and Hedging Transactions	(3,498)	(840)	(4,338)	Net Plant	78.24%	(3,394)
88	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(76,785)	(23,029)	(99,815)	Non DST	0%	-
89	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(11,985)	(2,877)	(14,862)	Wages & Salaries	88.48%	(13,150)
90	State Income Taxes - Temporary	(25,966)	-	(25,966)	Non DST	0%	-
91	Regulatory (Asset)/Liab: Rider UF	32	8	40	Non DST	0%	-
92	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(2,847)	(683)	(3,530)	Non DST	0%	-

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

Witness: Fruehe

93	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(1,720)	(413)	(2,133)	DST	100%	(2,133)
94	Regulatory (Asset)/Liab: AMP - other costs	(242)	(58)	(300)	Non DST	0%	-
95	Regulatory (Asset)/Liab: Distribution Formula Rate	(34,077)	(10,220)	(44,297)	Non DST	0%	-
96	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(18,308)	(5,491)	(23,799)	DST	100%	(23,799)
97	Regulatory (Asset)/Liab: Distribution - Merger Costs	(10,512)	-	(10,512)	DST	100%	(10,512)
97	Regulatory (Asset)/Liab: ASC 740_2011 IL State Tax Rate Change	6,873	(19,638)	(12,765)	Non DST	0%	-
98	Deferred Revenue - Fiber Optics Lease - Non Current	(1,344)	3,841	2,497	Comm Equip	52.19%	1,303
99	Regulatory (Asset)/Liab: PORCB	661	(1,889)	(1,228)	Non DST	0%	-
100	Total Account 283 - Noncurrent	<u>\$ (768,299)</u>	<u>\$ (233,089)</u>	<u>\$ (1,001,388)</u>			<u>\$ (326,230)</u>
	<b>Total Account 283</b>						
101	<b>(FERC Form 1, Page 113, Line 64)</b>	<u><b>\$ (767,901)</b></u>	<u><b>\$ (232,970)</b></u>	<u><b>\$ (1,000,871)</b></u>			<u><b>\$ (325,780)</b></u>

Other ADIT Adjustments

103	Capitalized Costs Disallowed in Previous ICC Orders (WP 1, page 1)					\$	828
104	Rider EDA (WP 1, page 1)						382
105	PORCB (WP 1, page 1)						2,749
106	Supply Administration Software (WP 1, page 1)						436
107							-
108							-
109	<b>Total ADIT</b>					<u><b>\$</b></u>	<u><b>(2,659,808)</b></u>

**Commonwealth Edison Company**  
 Regulatory Assets and Deferred Debits  
2012 Actual  
 (In Thousands)

Line No.	Description (A)	Balance at End of 2012	Allocator to apply:	Allocator Rate	Allocated Balance
1	<u>Regulatory Assets (182.3)</u>				
2	Capitalized Employee Incentive Payments	7,956,298	Distribution Service (DS)	100.00%	7,956,298
3	Conditional Asset Retirement Obligations	65,419,198	Non DS	0.00%	-
4	Future Settlement of Income Tax Liabilities	59,344,028	Non DS	0.00%	-
5	Recoverable RTO Start-Up Costs	4,721,586	Non DS	0.00%	-
6	Settled Cash Flow Swaps- Loss	14,687,871	Non DS	0.00%	-
7	MGP Remediation Costs	247,776,617	Non DS	0.00%	-
8	Severance Cost	37,659,083	Non DS	0.00%	-
9	Financial Swap with Exelon Generation	225,530,575	Non DS	0.00%	-
10	Original Cost Audit Costs	761,094	Non DS	0.00%	-
11	Rehearing Costs on Docket 05-0597	100,032	Non DS	0.00%	-
12	Lease Abandonment Costs	149,439	Non DS	0.00%	-
13	Rate Case Costs - Docket 07-0566	4,196,249	Non DS	0.00%	-
14	PORCB Regulatory Program	10,720,565	Non DS	0.00%	-
15	Purchased Electricity Adjustment	1,588,371	Non DS	0.00%	-
16	AMI Pilot- Retired Meters	4,177,133	Distribution Service (DS)	100.00%	4,177,133
17	AMI Pilot- Pre-2010 Costs	1,149,778	Distribution Service (DS)	100.00%	1,149,778
18	AMI Pilot- Other Program Costs	750,180	Non DS	0.00%	-
19	2010 Federal Health Care Income Tax Expense	7,476,082	Non DS	0.00%	-
20	Costs of Formula Rate Filing	1,562,585	Non DS	0.00%	-
21	Renewable Energy and Associated RECs	67,046,093	Non DS	0.00%	-
22	Under-recovered Distribution Services Costs:				Other Deferred Charges
23	2011 Annual Reconciliation	(6,698,000)	Non DS	0.00%	-
24	2012 Annual Reconciliation	132,000,000	Non DS	0.00%	-
25	2011 Significant Storms	40,782,624	Included as Other Deferred Charges	100.00%	40,782,624
26	2012 Significant Storms	17,016,823	Included as Other Deferred Charges	100.00%	17,016,823
27	2012 Merger Costs- Distribution Formula	25,529,854	Included as Other Deferred Charges	100.00%	25,529,854
28	Accelerated Depreciation AMI	6,658,269	Distribution Service (DS)	100.00%	6,658,269
29	Merger Costs- Transmission Formula	4,643,870	Non DS	0.00%	-
30	Total Regulatory Assets	<u>982,706,296</u>			<u>19,941,478</u> <u>83,329,301</u>

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**Commonwealth Edison Company**  
 Regulatory Assets and Deferred Debits  
2012 Actual  
 (In Thousands)

Line No.	Description (A)	Balance at End of 2012	Allocator to apply:	Allocator Rate	Allocated Balance
1	<u>Deferred Debits (186)</u>				
2	Pension Asset	1,661,482,369	Non DS	0.00%	-
3	Cook County Forest Preserve District Fees	1,982,564	Distribution Service (DS)	100.00%	1,982,564
4	LT Receivable from MBA Plan	2,748,000	Wages & Salaries	88.48%	2,431,430
5	Insurance Recoveries Related to Third-Party Claims	3,791,000	Wages & Salaries	88.48%	3,354,277
6	State Income Tax Deposit- Fossil Station Sale	90,237,997	Non DS	0.00%	-
7	FIN 48 Income Tax Receivables	53,339,587	Non DS	0.00%	-
8	Midwest Generation/Chicago Settlement	29,441,311	Non DS	0.00%	-
9	Chicago Arbitration Settlement	27,586,207	Non DS	0.00%	-
10	Long-Term Contracting Services	3,368,551	Non DS	0.00%	-
11	Accumulated Under/Over-Recoveries	11,656	Non DS	0.00%	-
12	Deferred Residential A/R	-	Non DS	0.00%	-
13	Credit Facility Issue Costs	5,009,308	Non DS	0.00%	-
14	LT Receivable from Exelon Generation	2,036,523,558	Non DS	0.00%	-
15	LT Receivable from FermiLab	-	Non DS	0.00%	-
16	Vacation Pay and Pending Accounting Distribution	24,551,598	Wages & Salaries on Avg. Balance	see page 6	21,724,000
17	Miscellaneous Work in Progress	106,447	Non DS	0.00%	-
18	Estimated Illinois Distribution Tax Refund	29,354,911	Non DS	0.00%	-
19	Mark-to-Market Derivative	-	Non DS	0.00%	-
20	Minor Items	310,108	Non DS	0.00%	-
			Non DS	0.00%	-
21	Total Deferred Debits	<u>3,969,845,172</u>			<u>29,492,271</u>

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**Commonwealth Edison Company**  
 Operating Reserves, Regulatory Liabilities, and Deferred Credits  
2012 Actual  
 (In Thousands)

Line No.	Description (A)	Balance at End of 2012	Allocator to apply:	Allocator Rate	Allocated Balance
1	<u>Operating Reserves (228.2, 228.3, 228.4)</u>				
2	Deferred Compensation Unit Plan	(29,916,426)	Wages & Salaries	88.48%	(26,470,054)
3	Non-Pension Post Retirement Benefit Obligation	(272,921,101)	Wages & Salaries	88.48%	(241,480,590)
4	Executive Death Benefits	(1,083,829)	Wages & Salaries	88.48%	(958,972)
5	Executive Death Benefits - SERP	(1,408,340)	Wages & Salaries	88.48%	(1,246,099)
6	Deferred Compensation Plan - Level 2	(7,494,801)	Wages & Salaries	88.48%	(6,631,400)
7	Management Retention Incentive Plan	(1,009,166)	Wages & Salaries	88.48%	(892,910)
8	FASB 112 Liability	(4,464,935)	Wages & Salaries	88.48%	(3,950,574)
9	Long-Term Incentive Plans	(1,289,512)	Wages & Salaries	88.48%	(1,140,960)
10	Public Claims	(30,024,563)	Wages & Salaries	88.48%	(26,565,733)
11	Workmen's Compensation - Long-Term	(23,866,129)	Wages & Salaries	88.48%	(21,116,751)
12	Environmental Liability - MGP Liability	(203,129,881)	Non DS	0.00%	-
13	Environmental Liability - Super Fund Site	(6,741,041)	Distribution Service (DS)	100.00%	(6,741,041)
14	Other Environmental Liability	(50,000)	Distribution Service (DS)	100.00%	(50,000)
15	Total Operating Reserves	<u>\$ (583,399,724)</u>			<u>(337,245,085)</u>

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**Commonwealth Edison Company**  
 Operating Reserves, Regulatory Liabilities, and Deferred Credits  
2012 Actual  
 (In Thousands)

Line No.	Description (A)	Balance at End of 2012	Allocator to apply:	Allocator Rate	Allocated Balance
1	<u>Asset Retirement Obligation (230)</u>				
2	Asset Retirement Obligation	<u>(99,212,577)</u>	Specific Identification by Plant Acctg	see page 8	<u>(22,257,016)</u>
3	<u>Deferred Credits (253)</u>				
4	Deferred Rents Note - FAS 13	(6,503,436)	Wages & Salaries	88.48%	(5,754,240)
5	Midwest Generation / City of Chicago Settlement	(14,305,273)			-
6	Long-Term Contracting Services	(2,940,818)			-
7	Initial Payments (From Lessees of Fiber Optics)	(6,236,133)	Communication Equipment Allocator	52.19%	(3,254,638)
8	Advance Payments From Non-Traditional Service Contracts	(394,750)			-
9	Advance Billings for IPP Construction Estimates	(1,184,777)			-
10	Financial Swap Contract with Exelon Generation	-			-
11	Renewable Energy and REC Swap Contracts	(48,850,724)			-
12	Accrued Vacation Pay (Acct 242) see note 1	-	Wages & Salaries on Avg. Balance	see page 6	(49,203,000)
13	Accrued Incentive Pay (Acct 242) see note 2	-	Wages & Salaries on Avg. Balance	see page 7	(41,745,000)
14	Total Deferred Credits (253)	<u>\$ (80,415,911)</u>			<u>\$ (99,956,878)</u>

W&S Allocator 88.48%  
 Net Plant Allocator 78.24%

Note (1): In accordance with the Final Order in Docket 11-0721, ComEd is including the average balance for Accrued Vacation Pay as a reduction from Rate Base. Accrued Vacation Pay is included in the Deferred Credit section of App5, although the balance is included in Account 242 and not as a Deferred Credit on FERC Form 1.

Note (2): In accordance with the Final Order in Docket 11-0721, ComEd is including Accrued Incentive Pay as a reduction from Rate Base. Similar to Accrued Vacation Pay, Accrued Incentive Pay is included in the Deferred Credit section of App 5, although the balance is included in Account 242 and not as a Deferred Credit on FERC Form 1. The amount included as a reduction to Rate Base as a Deferred Credit is calculated by taking the average balance times the Wages & Salaries Allocator, then subtracting the amount of Incentive Pay used in the calculation of Cash Working Capital (App 3).

**Commonwealth Edison Company**  
 Regulatory Assets and Deferred Debits  
2012 Actual  
 (In Thousands)

Line No.	Description	Balance at	2012 Activity		Balance at	Allocation	Jurisdictional
		Beginning of 2012	Accruals	Amort	End 2012	Percentage 2012	
	(A)	(B)	(C)	(D)	(E)		(F)
1	<u>Adjustments - Other Regulatory Assets (182.3)</u>						
2	AMI Pilot- Retired Meters	\$ 4,882		(705)	\$ 4,177	100%	\$ 4,177
3	AMI Pilot- Pre-2010 Costs	1,435		(285)	1,150	100%	1,150
4	Accelerated Depr. On Meters Retired for AMI (Page 1, Line 28)	-	6,771	(113)	6,658	100%	<u>6,658</u>
5	Total 182.3 Adjustments				11,985		11,985
6	<u>Adjustments - Deferred Debits (186)</u>						
7	Deferred charges related to accrued vacation (page 6, Ln 16)	\$ 23,355			\$ 24,552		\$ 21,724
8	Expected Insurance Recoveries on Public Claims (Page 2, line 5)	898	2,893		<u>3,791</u>	88.48%	<u>3,354</u>
9	Total 186 Adjustments				\$ 28,343		\$ 25,078
10	<u>Adjustments - Operating Reserves (228)</u>						
11	No adjustments						-
	<u>Deferred Credits (253)</u>						
12	Adjustment to Operating Reserve for Accrued Vacation Pay (Page 6, Ln 16)						\$ (49,203)
13	Adjustment to Operating Reserve for Accrued Incentive Pay (Page 7, Ln 18)						(41,745)
14	Defd Rev - upfront payments for leased fiber optic cable (Page 4, Ln 7)	(6,619)		383	(6,236)	52.19%	(3,255)
15	Other Misc Adjustment (Deferred Rent)						<u>-</u>
16	Total 253 Adjustments						\$ (94,203)

Note:

(1) The average 2012 balance is included in rate base at the wages & salaries allocation rate.

**Commonwealth Edison Company**  
Adjustment to Operating Reserve for Accrued Vacation Pay  
 (In Thousands)

Line No.	Description (A)	Deferred Credit Amount (B)	Deferred Debit Amount (C)
	<u>Year End Balance</u>		
1	December Balance	(55,609)	24,552
2	Year End	\$ (55,609)	\$ 24,552
3	Wages & Salaries Allocator	88.48%	88.48%
4	DS Jurisdictional Reserve for Accrued Vacation	\$ (49,203)	\$ 21,724

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 Page 7 of 8

**Commonwealth Edison Company**  
Adjustment to Operating Reserve for Accrued Incentive Pay  
 (In Thousands)

Line No.	Description (A)	Amount (B)
	<u>Year End Balance</u>	
1	December Balance	<u>(63,045)</u>
2	Year End	\$ (63,045)
3	Wages & Salaries Allocator	<u>88.48%</u>
4	DS Jurisdictional Reserve for Accrued Incentive Pay	\$ (55,782)
5	Less: Accrued Incentive in CWC Calculation (App 3)	<u>\$ (14,037)</u>
6	DS Jurisdictional Reserve for Accrued Incentive Pay - Adjustment	<u><u>\$ (41,745)</u></u>

**Removal Reclassed to ARO Regulatory Asset**

From General Ledger Account 108000 to 182150

WP 5 REV

Page 8 of 8

<b>Functional Class</b>	<b>2012 Beginning Balance</b>	<b>Reclass from 108000</b>	<b>Dec 2012 Ending Balance</b>
Transmission	3,501,267.39	(371,887.19)	3,129,380.20
Distribution	16,825,263.31	973,519.13	17,798,782.44
General Plant	12,166,270.41	(6,924,191.16)	5,242,079.25
	32,492,801.10	(6,322,559.21)	26,170,241.89

***Allocation of General Plant ARO Reg Asset to T & D :***

<u>Total</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General Plant</u>
20,928,162.64	3,129,380.20	17,798,782.44	
5,242,079.25			5,242,079.25
-	783,846.12	4,458,233.13	(5,242,079.25)
26,170,241.89	3,913,226.32	22,257,015.57	-
<b>App 5 Line 25 Amount (Col F)</b>			
<b>100.00%</b>	<b>14.95%</b>	<b>85.05%</b>	

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 Page 1 of 2

**Commonwealth Edison Company**  
**Cost of Short-Term Borrowings**  
 (In Thousands)

Witness: Fruehe

Line No.	Month	Balance of Short-term		CWIP	$(E)=(B)-((B/C)*D)$	$(F)=(B)-(D)$	<i>Greater of (E) or (F)</i>	Monthly	Short-Term	Cost of Short-term Debt	Type of Borrowing	Weighted Avg. Term to Maturity (Days) (2)
		Debt (1)	CWIP (1)	Accruing AFUDC (1)	Net Amount Outstanding	Net Amount Outstanding	Net Amount Outstanding	Average Net Outstanding	Interest Expense			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
<u>Year Ending December 31, 2012</u>												
1	December (3)	-	278,858	245,033	-	(245,033)	-	-	-	-		0.0

Notes:

- (1) Represents end of month balances. Some months may have borrowings that are initiated and mature within the month.
- (2) In months with more than one type of borrowing, the maturity is a blended average of the two types of debt.
- (3) As per PA98-0015, the use of year-end capital structure is to be applied. As such only the December balance will be used to calculate the balance of short term debt.

**Commonwealth Edison Company**  
**Cost to Maintain Credit Facilities (1)**  
 (In Thousands)

Line No.	Description (A)	December Accrual (B)	One-Time Accrual (C)	Annualized Amount (D)
1	<i>Primary Credit Facility</i>			
2	Annual amortization of upfront fees (2)	98	-	1,176
3	Facility commitment fees	188	-	2,256
4	<u>Line of credit drawn fees</u>	<u>5</u>	<u>-</u>	<u>60</u>
5	Subtotal		-	3,492
6	<i>Community- and Minority-Owned Bank Credit Facility</i>			
7	Annually incurred upfront fees (2)	-	146	146
8	Facility commitment fees	6	-	72
9	<u>Line of credit drawn fees</u>	<u>30</u>	<u>-</u>	<u>360</u>
10	Subtotal			578
11	LESS LC fees associated with PJM collateral requirements	4	-	48
12	<b>Total</b>			<b>4,022</b>
13	Total capital (3)			10,161,606
14	<b>Credit facility cost of capital (Line 12 / Line 13)</b>			<b>0.04%</b>

Notes:

- (1) Does not include the cost of short term borrowings, which are shown on Page 1.
- (2) Upfront fees include legal and administrative costs associated with establishing credit facilities. ComEd's policy is to amortize these fees for the primary credit facility and to expense them once annually as incurred for the community- and minority-owned bank credit facility.
- (3) From ComEd Ex. 3.1 REV, Sch. FR D-1, Ln 4, Col D.

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

Witness: Fruehe

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

Notes:

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

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

Witness: Fruehe

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

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

EMBEDDED COST OF LONG TERM DEBT (E)	Amount (F)
Cost of long-term debt	\$ 303,161,886
Balance of long-term debt	<u>\$ 5,676,549,121</u>
<b>COST OF LONG-TERM DEBT</b>	<b>5.34%</b>
CWIP Accruing AFUDC Debt (11)	(115,675,000)
Balance of LTD after AFUDC	<u>\$ 5,560,874,121</u>

Notes:

- (1) Column (I) from Page 1 of Schedule D-3.
- (2) Column (J) from Page 1 of Schedule D-3.
- (3) Column (K) from Page 1 of Schedule D-3.
- (4) Column (H), line 84 from Page 3 of WPD-3
- (5) Column (H), line 90 from Page 3 of WPD-3
- (6) Column (E) from Page 1 of Schedule D-3.
- (7) Column (F) from Page 1 of Schedule D-3.
- (8) Column (G) from Page 1 of Schedule D-3.
- (9) Column (G) line 84 from Page 3 of WPD-3
- (10) Column (G), line 90 from Page 3 of WPD-3
- (11) WP 13, Line 8

**Commonwealth Edison Company**  
 Jurisdictional Materials & Supplies Inventory Balance  
 and associated Accounts Payable as of December 31, 2012  
 (In Thousands)

Line No.	Description (A)	Total Company (B)
<b>Calculation of Estimated Jurisdictional Accounts Payable Balance Related to Materials And Supplies Inventory</b>		
1	Year End Material and Supplies Inventory Balance - From 2012 FERC Form 1, page 227	
2	Transmission Plant (Estimated)	\$ 48,907
3	Distribution Plant (Estimated)	<u>42,591</u>
4	Total Account 154	<u>\$ 91,498</u>
5	Distirbution Plant Inventory as a Percent of Total Inventory	<u>46.55%</u>
6	Accounts Payable associated with materials and supplies at December 31	\$ (16,054)
7	Jurisdictional Accounts Payable associated with materials and supplies	
8	at December 31 (Line 5 * Line 6)	<u>\$ (7,473)</u>

Note:

- (1) Calculated by taking the O&M expense lead from CWC study, divided by 365, and multiplied by the average inventory balance.  
 For 2012:  $(66.82)/365 * \$87,725 = \$(16,054)$

WP 22 REV  
 Page 1 of 2

**Commonwealth Edison Company**  
**Calculation of 2012 Weighted Revenue Requirement Less Uncollectible Expense**  
 (In Thousands)

Line No.	ICC Docket	Revenue Requirement	Uncollectible Expense	Revenue Requirement Less Uncollectible Expense ( B - C )	Days in Effect in 2012	Weighted Revenue Requirement Less Uncollectible Exp. ( D/366 * E )
	(A)	(B)	(C)	(D)	(E)	(F)
1	10-0467	\$2,084,072	\$31,998	\$2,052,074	171	\$958,756
2	11-0721-Compliance	\$1,915,440	\$0	\$1,915,440	134	\$701,281
3	11-0721-Compliance Rehearing	\$1,950,664	\$0	\$1,950,664	61	<u>\$325,111</u>
4	Wtd By Days Revenue Requirement in effect during 2012 (Applied to Sch FR A-4, Line 1b)					\$1,985,148

WP 22 REV  
 Page 2 of 2

**Commonwealth Edison Company**  
Support for Sch FR A-3, Ln 13 - Other Adjustments to Delivery Service Revenues  
 (In Thousands)

Line No.	Description (A)	Amount (B)
1	<b><u>Other Adjustments to Delivery Service</u></b>	
2	LIHEAP Revenue - per FF1, page 300 (1)	\$ 46,234
3	Uncollectible Revenue (page Expense)	13,332
4	To Sch FR A-3 Line 13 - Other Adjustments to Delivery Service Revenues	<u>\$ 59,566</u>

Notes

- (1) LIHEAP (Low Income Home Energy Assistance Program) Revenues are reported by ComEd as Delivery Service Revenues but are recovered under Rider RCA and are not recovered through Rate DSPP. No offsetting cost is included in ComEd's revenue requirement.
- (2) Per the Order in Docket No. 11-0721, uncollectible costs are no longer included in ComEd's Delivery Service revenue requirement and are recovered through Rider UF.

WP 24 REV  
 Page 1 of 1

**Commonwealth Edison Company**  
Adjusted Common Equity Balance (1)

Line No.	Description: (A)	Amount: (B)
1	ComEd Year End 2012 Common Equity (1)	\$ 7,321,435
2	Goodwill (2)	<u>(2,625,000)</u>
3	ComEd Year End Equity Less Goodwill	\$ 4,696,435
4	Average CWIP Accruing AFUDC	211,378
5	Common Equity % of Capital Structure (3)	<u>45.28%</u>
6	CWIP Accruing AFUDC Equity - Line 4 * Line 5	95,703
7	Adjusted Common Equity Balance (Line 3 - line 6)	<u><u>4,600,732</u></u>
8	CWIP Accruing AFUDC Debt - Line 4 - Line 6 (4)	115,675

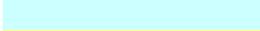
Notes:

- (1) 2012 FERC Form 1, page 112, Ln 16
- (2) 2012 FERC Form 1, page 123.17
- (3) Equals Line 3 \$4,696,435 / (Long Term Debt (WP13) \$5,676,549 + Line 3 \$,696,435)
- (4) Applied as a reduction to long term debt in WP 13

Commonwealth Edison Company  
Rate DSPP - Delivery Service Pricing and Performance  
Index of Spreadsheets in the Determination of the Annual Revenue Requirement Section

Schedule	Name
Sch FR A-1	Net Revenue Requirement Computation
Sch FR A-1 - REC	Revenue Requirement Reconciliation Computation
Sch FR A-2	Allocators Computation
Sch FR A-3	Return on Equity (ROE) for Collar Computation
Sch FR A-4	Reconciliation Computation
Sch FR B-1	Rate Base Summary Computation
Sch FR B-2	DS Jurisdictional General and Intangible Plant Computation
Sch FR C-1	Expenses Computation
Sch FR C-2	Depreciation and Amortization Expense Computation
Sch FR C-3	Pension Funding Costs Computation
Sch FR C-4	Taxes Computation
Sch FR D-1	Cost of Capital Computation
Sch FR D-2	Average Yield on Treasury Securities Computation

Appendix	Name
App 1	Capital Information
App 2	Customer Deposits Information
App 3	Cash Working Capital Information
App 4	Accumulated Deferred Income Taxes Information
App 5	Deferred Charges Information
App 6	Property Held for Future Use in Rate Base Information
App 7	Expense Information
App 8	Depreciation Information
App 9	Permanent Tax Impacts Information
App 10	Other Revenues Information
App 11	Franchise Delivery Service Value Information

	Internal Link
	Identifies link to another cell
	Calculation
	Input

Commonwealth Edison Company			Sch FR A-1
Net Revenue Requirement Computation			2012 Actual Data
			2013 Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>DS Operating Expenses</b>			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 400,003
2	Customer Accts Expense	Sch FR C-1 Ln 12	188,777
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	20,687
4	A&G Expense	Sch FR C-1 Ln 14	424,355
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	436,587
6	Projected Depreciation and Amort Expense	Sch FR C-1 Ln 16	24,450
7	Taxes Other Than Income	Sch FR C-1 Ln 17	142,871
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	24,380
9	Pension Funding Cost	Sch FR C-1 Ln 19	59,339
10	Other Expense Adjs	Sch FR C-1 Ln 20	(42,479)
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	1,678,970
12	<b>DS Rate Base</b>	Sch FR B-1 Ln 36	\$ 6,702,419
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 21	6.94%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 465,148
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(82,516)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 382,632
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 267,827
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(10,890)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 639,569
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,318,539
22	Total Other Revenues	App 10 Col F Ln 59	129,272
23	<b>Revenue Requirement</b>	(Ln 21) - (Ln 22)	\$ 2,189,267
24	Reconciliation with Interest	Sch FR A-4 Ln 31	\$ 179,433
<b>ROE Collar</b>			
25	DS ROE (%)	Sch FR A-3 Ln 26	9.36%
26	Allowed ROE (%)	Sch FR D-1 Col D Ln 11	8.72%
27	Maximum Allowed ROE (%)	(Ln 26) + (0.5%)	9.22%
28	Minimum Allowed ROE (%)	(Ln 26) - (0.5%)	8.22%
29	Percent Above Maximum Allowed ROE (%)	IF(Ln 25) > (Ln 27) THEN (Ln 25) - (Ln 27) ELSE (0.0%)	0.14%
30	Amt Above Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 29) * (-1.0)	(\$4,050)
31	Percent Below Minimum Allowed ROE (%)	IF(Ln 25) < (Ln 28) THEN (Ln 28) - (Ln 25) ELSE (0.0%)	0.00%
32	Amt Below Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 31)	\$0
33	ROE Collar Adj After Tax	(Ln 30) + (Ln 32)	(\$4,050)
34	ROE Collar Tax Gross-Up	(Ln 33) * (Sch FR C-4 Ln 5)	(\$2,835)
35	<b>ROE Collar Adj</b>	(Ln 33) + Ln 34)	(\$6,885)
36	<b>Net Revenue Requirement</b>	<b>(Ln 23) + (Ln 24) + (Ln 35)</b>	<b>\$ 2,361,814</b>
37	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 36	2,008,797
38	Change in Net Revenue Requirement From Prior Yr	(Ln 36) - (Ln 37)	\$ 353,017

Commonwealth Edison Company			Sch FR A-1 - REC
Revenue Requirement Reconciliation Computation		2012	Actual Data
		N/A	Projected Additions
Ln	Description	Source	Amt (\$ in 000s) (1')
<b>DS Operating Expenses</b>			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 400,003
2	Customer Accts Expense	Sch FR C-1 Ln 12	188,777
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	20,687
4	A&G Expense	Sch FR C-1 Ln 14	424,355
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	436,587
6	Projected Depreciation and Amort Expense	NA	N/A
7	Taxes Other Than Income	Sch FR C-1 Ln 17	142,871
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	24,380
9	Pension Funding Cost	Sch FR C-1 Ln 19	59,339
10	Other Expense Adjs	Sch FR C-1 Ln 20	(42,479)
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	1,654,520
12	DS Rate Base Reconciliation	Sch FR B-1 Ln 28	6,389,262
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col D Ln 21	6.94%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 443,415
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 18) * (-1.0)	(78,660)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 364,755
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 255,314
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(10,890)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 609,179
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,263,699
22	Total Other Revenues	App 10 Col F Ln 59	129,272
23	<b>Actual Revenue Requirement</b>	(Ln 21) - (Ln 22)	\$ 2,134,427
			To Sch FR A-4 Ln 1
Note:			
(1')	Amts are blank for initial filing.		

Commonwealth Edison Company			Sch FR A-2
Allocators Computation		2012	Actual Data
		2013	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Wages &amp; Salaries Allocator Calculation</b>			
1	Distribution Expense	FERC Fm 1 Pg 354 Col B Ln 23	\$143,453
2	Customer Accts Expense	FERC Fm 1 Pg 354 Col B Ln 24	108,073
3	Customer Service and Informational Expense	FERC Fm 1 Pg 354 Col B Ln 25	5,425
4	Subtotal	(Ln 1) + (Ln 2) + (Ln 3)	\$256,951
5	Total Wages Expense	FERC Fm 1 Pg 354 Col B Ln 28	\$335,533
6	A&G Wages Expense	FERC Fm 1 Pg 354 Col B Ln 27	45,128
7	Total Wages Expense Excluding A&G Wages	(Ln 5) - (Ln 6)	\$290,405
8	<b>Wages &amp; Salaries Allocator (%)</b>	(Ln 4) / (Ln 7)	<b>88.48%</b>
<b>Net Plant Allocator Calculation</b>			
9	Total Electric Plant in Service	FERC Fm 1 Pg 207 Col G Ln 104	\$19,551,795
10	Transmission ARC	FERC Fm 1 Pg 207 Col G Ln 57	1,277
11	Distribution ARC	FERC Fm 1 Pg 207 Col G Ln 74	10,926
12	General ARC	FERC Fm 1 Pg 207 Col G Ln 98	4,726
13	Total Electric Plant in Service Excluding ARC	(Ln 9) - (Ln 10) - (Ln 11) - (Ln 12)	\$19,534,866
14	Total Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 29	\$7,022,684
15	Total Accumulated Amort	FERC Fm 1 Pg 200 Col C Ln 21	329,466
16	Asset Retirement Obligation	App 1 Ln 52	14,370
17	Total Accumulated Depreciation and Amort Excluding Asset Retirement Obligation	(Ln 14) + (Ln 15) - (Ln 16)	\$7,337,780
18	Net Plant	(Ln 13) - (Ln 17)	\$12,197,086
19	Distribution Net Plant	Sch FR B-1 Ln 13	\$9,518,161
20	Distribution Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Sch FR B-1 Ln 3) + (Sch FR B-1 Ln 9)	(16,821)
21	G&I Net Plant Adj for Capital Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	((App 1 Ln 16) + (App 1 Ln 22)) * (Ln 8)	(7,733)
22	DS Net Plant Before Removal of Amts Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 19) - (Ln 20) - (Ln 21)	\$9,542,715
23	<b>Net Plant Allocator (%)</b>	(Ln 22) / (Ln 18)	<b>78.24%</b>
<b>Revenue Allocator Calculation</b>			
24	Delivery Service Revenues	WP 15	\$2,172,201
25	Revenues From Ultimate Consumers	FERC Fm 1 Pg 300 Col B Ln 10	\$4,816,122
26	<b>Revenue Allocator (%)</b>	(Ln 24) / (Ln 25)	<b>45.10%</b>
27	<b>Communications Equip Directly Assigned to Distribution (%)</b>	WP 16	<b>52.19%</b>
<b>Easement Allocator Calculation</b>			
28	Distribution Easements in Plant	WP 17	\$15,051
29	Total Easements in Plant	WP 17	\$72,395
30	<b>Easement Allocator (%)</b>	(Ln 28) / (Ln 29)	<b>20.79%</b>
<b>Gross Plant Allocator Calculation</b>			
31	Distribution Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 75 - FERC Fm 1 Pg 207 Col G Ln 74	\$14,172,642
32	Transmission Plant Excluding ARC	FERC Fm 1 Pg 207 Col G Ln 58 - FERC Fm 1 Pg 207 Col G Ln 57	\$3,388,403
33	Total Distribution and Transmission Plant Excluding ARC	(Ln 31) + (Ln 32)	17,561,045
34	<b>Gross Plant Allocator (%)</b>	(Ln 31) / (Ln 33)	<b>80.71%</b>

Commonwealth Edison Company			<b>Sch FR A-3</b>
<b>Return on Equity (ROE) for Collar Computation</b>			Actual Data
			2012
			2013
			Projected Additions
Ln	Description	Source	Amt (\$ in 000s) (1)
1	DS Rate Base Before Projected Plant Adjs	Sch FR A-1 - REC Ln 12	\$6,389,262
	Capital Structure		
2	Common Equity %	Sch FR D-1 Col D Ln 5	45.28%
3	Short-Term Debt %	Sch FR D-1 Col D Ln 7	0.00%
4	Long-Term Debt %	Sch FR D-1 Col D Ln 6	54.72%
5	DS Equity Balance	(Ln 1) * (Ln 2)	\$2,893,058
6	DS Short-Term Debt Balance	(Ln 1) * (Ln 3)	\$0
7	DS Long-Term Debt Balance	(Ln 1) * (Ln 4)	\$3,496,204
8	Cost of Short-Term Debt (%)	Sch FR D-1 Col D Ln 13	0.50%
9	Cost of Long-Term Debt (%)	Sch FR D-1 Col D Ln 12	5.39%
10	DS Operating Revenue	FERC Fm 1 Pg 300	\$2,207,904
11	Accrued Reconciliation and Collar Revenues Included on Ln 10	FERC Fm 1 Pg 300	\$132,000
12	Updated Reconciliation Amount (Variance Before Collar)	Sch FR A-4 Ln 1c	\$149,279
13	Other Adjustments to Delivery Service Revenues	WP 22	\$59,566
14	Other Revenue	Sch FR A-1 - REC Ln 22	\$129,272
15	DS Applicable Operating Revenue	(Ln 10) - (Ln 11) + (Ln 12) - (Ln 13) + (Ln 14)	\$2,294,889
16	Total DS Operating Expenses	Sch FR A-1 - REC Ln 11	\$1,654,520
17	DS Operating Income Before Interest and Taxes	(Ln 15) - (Ln 16)	\$640,369
18	DS Short-Term Interest Expense	(Ln 6) * (Ln 8)	\$0
19	DS Long-Term Interest Expense	(Ln 7) * (Ln 9)	\$188,445
20	Credit Facilities Expense	(Ln 1) * (Sch FR D-1 Col D Ln 20)	\$2,556
21	DS Operating Income before Taxes	(Ln 17) - (Ln 18) - (Ln 19) - (Ln 20)	\$449,368
22	Income Tax Rate (%)	Sch FR C-4 Ln 4	41.175%
23	DS Income Taxes	(Ln 21) * (Ln 22)	\$185,027
24	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 12	(\$6,406)
25	DS Net Income	(Ln 21) - (Ln 23) - (Ln 24)	\$270,747
26	DS ROE (%)	(Ln 25) / (Ln 5)	9.36%
			To Sch FR A-1 Ln 25
	Note:		
(1)	Amounts are blank for initial filing.		

Commonwealth Edison Company						Sch FR A-4	
Reconciliation Computation						2012	Actual Data
						2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Amt (\$ in 000s)				
1a	Actual Revenue Requirement	Sch FR A-1 - REC Ln 23	\$ 2,134,427				
1b	Revenue Requirement in effect during Reconciliation Year	(2)	\$ 1,985,148				
1c	Variance Before Collar	(Ln 1a) - (Ln 1b)	\$ 149,279				
1d	ROE Collar Adjustment (1)	Sch FR A-1 Ln 35	\$ (6,885)				
1e	Variance With Collar	(Ln 1c) + (Ln 1d)	\$ 142,394				
2	Total Revenue Effect of Return (%)	Sch FR D-1 Col D Ln 25	9.71%				
	Mon		Variance (Ln 1e) / 12 (\$ in 000s)	Interest Rate (Ln 2) / 12 %	Mons	Interest (C) * (D) * (E) (\$ in 000s)	Surcharge (Refund) Owed (C) + (F) (\$ in 000s)
	Yr X						
3	Jan		11,866	0.8092%	11.5	1,104	12,970
4	Feb		11,866	0.8092%	10.5	1,008	12,874
5	Mar		11,866	0.8092%	9.5	912	12,778
6	Apr		11,866	0.8092%	8.5	816	12,682
7	May		11,866	0.8092%	7.5	720	12,586
8	Jun		11,866	0.8092%	6.5	624	12,490
9	Jul		11,866	0.8092%	5.5	528	12,394
10	Aug		11,866	0.8092%	4.5	432	12,298
11	Sep		11,866	0.8092%	3.5	336	12,202
12	Oct		11,866	0.8092%	2.5	240	12,106
13	Nov		11,866	0.8092%	1.5	144	12,010
14	Dec		11,866	0.8092%	0.5	48	11,914
15	Total	Sum of (Ln 3) thru (Ln 14)	142,394				149,307
			Balance				Balance
	Yr X+1		(\$ in 000s)				(\$ in 000s)
16	Jan - Dec	Col G Ln 15	149,307	0	12	14,498	163,805
Ln	Description	Source	Balance	Interest Rate		Amort (-1.0) * (PMT((F),12,(Ln 16))) (\$ in 000s)	Balance (C) + (C) * (D) - (F) (\$ in 000s)
	Mon			(Ln 2) / 12 %			
	Yr X+2		(\$ in 000s)			(\$ in 000s)	(\$ in 000s)
17	Jan	Col G Ln 16	163,805	0.8092%		14,379	150,751
18	Feb	Col G Ln 17	150,751	0.8092%		14,379	137,592
19	Mar	Col G Ln 18	137,592	0.8092%		14,379	124,326
20	Apr	Col G Ln 19	124,326	0.8092%		14,379	110,953
21	May	Col G Ln 20	110,953	0.8092%		14,379	97,472
22	Jun	Col G Ln 21	97,472	0.8092%		14,379	83,882
23	Jul	Col G Ln 22	83,882	0.8092%		14,379	70,182
24	Aug	Col G Ln 23	70,182	0.8092%		14,379	56,371
25	Sep	Col G Ln 24	56,371	0.8092%		14,379	42,448
26	Oct	Col G Ln 25	42,448	0.8092%		14,379	28,413
27	Nov	Col G Ln 26	28,413	0.8092%		14,379	14,264
28	Dec	Col G Ln 27	14,264	0.8092%		14,379	(0)
29	Variance with Interest	Sum of (Ln 17) thru (Ln 28)				\$ 172,547	
30	Remove ROE Collar Adjustment (3)	Col C Ln 1d				(6,885)	
31	Reconciliation with Interest	(Ln 29) - (Ln 30)				\$ 179,433	To Sch FR A-1 Ln 24
	Note:						
(1)	Include ROE Collar Adjustment as calculated on Sch FR A-1 of current filing in order to calculate interest on the ROE Collar Adjustment.						
(2)	Calculated in accordance with Section 16-108.5(d)(1) of the Act. Reconciliations for calendar years 2011 and 2012 will use weighted average of revenue requirements in effect during those years; reconciliations for subsequent years will reflect amount shown on Sch FR A-1 Ln 23 of the calculation used to determine revenue requirement in effect during reconciliation year. See WP 22 for weighting calculations, if necessary.						
(3)	Remove ROE Collar Adjustment from calculation as this amount is included on Sch FR A-1 Ln 35.						

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation			2012 Actual Data
			2013 Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Plant in Service</b>			
1	Distribution Plant	FERC Fm 1 Pg 207 Col G Ln 75	\$14,183,568
2	Distribution Plant ARC	FERC Fm 1 Pg 207 Col G Ln 74	10,926
3	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 5	(18,642)
4	Distribution Plant Excluding ARC and Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	(Ln 1) - (Ln 2) + (Ln 3)	\$14,154,000
5	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 20	\$1,478,917
6	Total Plant in Service Before Projected Plant Additions	(Ln 4) + (Ln 5)	\$15,632,917
<b>Accumulated Depreciation</b>			
7	Distribution Accumulated Depreciation	FERC Fm 1 Pg 219 Col C Ln 26	\$5,437,110
8	ARC - Distribution	App 1 Ln 50	10,571
9	Distribution Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 10	1,821
10	Distribution Plant Accumulated Depreciation	(Ln 8) + (Ln 9) - (Ln 7)	(\$5,424,718)
11	Total G&I Plant Functionalized to Distribution	Sch FR B-2, Ln 42	(\$690,038)
12	Total Accumulated Depreciation	(Ln 10) + (Ln 11)	(\$6,114,756)
13	<b>Total Distribution Net Property Plant and Equipment</b>	(Ln 6) + (Ln 12)	\$9,518,161

Commonwealth Edison Company			Sch FR B-1
Rate Base Summary Computation			Actual Data
		2012	2013
			Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>Additional DS Jurisdictional Rate Base Items</b>			
14	CWIP	WP 18	\$14,876
15	Property Held for Future Use	App 6 Col F Ln 1	0
16	CWC	App 3 Ln 40	8,022
17	ADIT	App 4 Col D Ln 11	(2,659,789)
18	Materials and Supplies Inventories	App 1 Ln 55	35,118
19	Regulatory Assets	App 5 Col F Ln 4	19,733
20	Deferred Debits	App 5 Col F Ln 9	29,492
21	Operating Reserves	App 5 Col F Ln 24	(337,247)
22	Asset Retirement Obligation	App 5 Col F Ln 25	(22,257)
23	Deferred Credits	App 5 Col F Ln 30	(100,643)
24	Other Deferred Charges	App 5 Col F Ln 33	83,262
25	Customer Deposits	App 2 Ln 1	(136,022)
26	Customer Advances	App 1 Col F Ln 30	(63,444)
27	Total Additional Rate Base Items	Sum of (Ln 14) thru (Ln 26)	(\$3,128,899)
28	DS Rate Base Before Projected Plant Adjs	(Ln 13) + (Ln 27)	\$6,389,262
			To Sch FR A-1 - REC Ln 12
<b>Projected Plant Additions and Accumulated Reserve Adjs</b>			
29	Distribution Projected Plant Additions	App 1 Ln 31	\$760,172
30	Accumulated Depreciation - Distribution	App 1 Col E Ln 40	(300,462)
31	G&I Projected Plant Additions	App 1 Ln 38	160,709
32	Accumulated Depreciation - G&I	App 1 Col E Ln 47	(101,923)
33	ADIT on Projected Plant Additions	App 1 Col E Ln 39	(190,463)
34	CWIP	(Ln 14) * (-1.0)	(\$14,876)
35	Total Adjs - Projected Plant Additions and Accumulated Reserve	Sum of (Ln 29) thru (Ln 34)	\$313,157
36	<b>DS Rate Base</b>	<b>(Ln 28) + (Ln 35)</b>	<b>\$6,702,419</b>
			To Sch FR A-1 Ln 12
			To Sch FR C-4 Ln 6

Commonwealth Edison Company					Sch FR B-2	
DS Jurisdictional General and Intangible Plant Computation					2012	Actual Data
					2013	Projected Additions
Ln	Description	Source	(C)	(D)	(E)	(F)
						Am't
						(\$ in 000s)
			Total Amt	Allocator	Allocation Percentage	DS Jurisdictional Amt
			(\$ in 000s)		%	(C) x (E)
						(\$ in 000s)
<b>G&amp;I Plant in Service</b>						
1	Acct 389 Land	FERC Fm 1 Pg 207 Col G Ln 86; WP 25	\$8,632	Property Usage	89.84%	\$7,755
2	Acct 390 Structures & Improvements	FERC Fm 1 Pg 207 Col G Ln 87; WP 25; (1)	271,914	Property Usage	89.84%	244,288
3	Acct 391 Office Furniture & Equipment	FERC Fm 1 Pg 207 Col G Ln 88; Sch FR A-2 Ln 8	100,812	Wages & Salaries	88.48%	89,198
4	Acct 392 Transportation Equipment	FERC Fm 1 Pg 207 Col G Ln 89; WP 25	250,171	Transportation	91.70%	229,407
5	Acct 393 Stores Equipment	FERC Fm 1 Pg 207 Col G Ln 90; Sch FR A-2 Ln 8	4,178	Wages & Salaries	88.48%	3,697
6	Acct 394 Tools, Shop	FERC Fm 1 Pg 207 Col G Ln 91; Sch FR A-2 Ln 34	154,452	Gross Plant	80.71%	124,658
7	Acct 395 Lab Equipment	FERC Fm 1 Pg 207 Col G Ln 92; Sch FR A-2 Ln 34	8,681	Gross Plant	80.71%	7,006
8	Acct 396 Power Operated Equipment	FERC Fm 1 Pg 207 Col G Ln 93; Sch FR A-2 Ln 34	11,084	Gross Plant	80.71%	8,946
9	Acct 397 Communications Equipment	FERC Fm 1 Pg 207 Col G Ln 94; WP 25; Sch FR A-2 Ln 27	705,122	Equipment	52.19%	368,003
10	Acct 398 Miscellaneous Equipment	FERC Fm 1 Pg 207 Col G Ln 95; Sch FR A-2 Ln 8	2,526	Wages & Salaries	88.48%	2,235
11	Acct 399 Other Tangible Equipment	FERC Fm 1 Pg 207 Col G Ln 97; Sch FR A-2 Ln 8	-	Wages & Salaries	88.48%	-
12	Acct 399.1 Asset Retirement	FERC Fm 1 Pg 207 Col G Ln 98	4,726	Non DS	0.00%	-
13	Removal and Salvage Work In Progress	Sch FR A-2 Ln 34	-	Gross Plant	80.71%	-
14	Amortizable General Plant	WP 25; (1)	45,789	Property Usage		36,674
15	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	105,681	Gross Plant	80.71%	85,295
16	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	130,979	Wages & Salaries	88.48%	115,890
17	Intangible Plant -CIMS	WP 25	173,802	DS	100.00%	173,802
18	Total G&I Plant Before Adjs	Sum of (Ln 1) thru (Ln 17); (2)	\$1,978,549			\$1,496,854
19	G&I Plant Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 16; Sch FR A-2 Ln 8	(20,272)	Wages & Salaries	88.48%	(17,937)
20	DS Jurisdictional G&I Plant	(Ln 18) + (Ln 19)				\$1,478,917
<b>G&amp;I Accumulated Reserve</b>						
			(\$ in 000s)			
21	Acct 389 Land in Fee	WP 25	\$0	Property Usage	89.84%	\$0
22	Acct 390 Structures & Improvements	WP 25	(35,230)	Property Usage	89.84%	(31,651)
23	Acct 391 Office Furniture & Equipment	WP 25; Sch FR A-2 Ln 8	(49,100)	Wages & Salaries	88.48%	(43,444)
24	Acct 392 Transportation Equipment	WP 25	(101,912)	Transportation	91.70%	(93,453)
25	Acct 393 Stores Equipment	WP 25; Sch FR A-2 Ln 8	(2,833)	Wages & Salaries	88.48%	(2,507)
26	Acct 394 Tools, Shop	WP 25; Sch FR A-2 Ln 34	(64,209)	Gross Plant	80.71%	(51,823)
27	Acct 395 Lab Equipment	WP 25; Sch FR A-2 Ln 34	(6,212)	Gross Plant	80.71%	(5,014)
28	Acct 396 Power Operated Equipment	WP 25; Sch FR A-2 Ln 34	(2,365)	Gross Plant	80.71%	(1,909)
29	Acct 397 Communications Equipment	WP 25; Sch FR A-2 Ln 27	(331,100)	Equipment	52.19%	(172,801)
30	Acct 398 Miscellaneous Equipment	WP 25; Sch FR A-2 Ln 8	(607)	Wages & Salaries	88.48%	(537)
31	Acct 399 Other Tangible Equipment	WP 25; Sch FR A-2 Ln 8	-	Wages & Salaries	88.48%	-
32	Acct 399.1 Asset Retirement	WP 25	(2,682)	Non DS	0.00%	-
33	Removal and Salvage Work In Progress	WP 25; Sch FR A-2 Ln 34	2,876	Gross Plant	80.71%	2,321
34	Amortizable General Plant	WP 25; (1)	(23,986)	Property Usage		(20,932)
35	Intangible Plant - Gross Plant	WP 25; Sch FR A-2 Ln 34	(103,004)	Gross Plant	80.71%	(83,135)
36	Intangible Plant - Wages & Salaries	WP 25; Sch FR A-2 Ln 8	(60,195)	Wages & Salaries	88.48%	(53,261)
37	Intangible Plant -CIMS	WP 25	(142,092)	DS	100.00%	(142,092)
38	Easements - Transmission	WP 25	(185)	Non DS	0.00%	-
39	Easements - Distribution	WP 25	(4)	DS	100.00%	(4)
40	Total G&I Accumulated Reserve Before Adjs	Sum of (Ln 21) thru (Ln 39); (3)	(\$922,840)			(\$700,242)
41	G&I Accumulated Reserve Recovered Thru Other Tariffs and/or Disallowed in Previous ICC Orders	App 1 Ln 22; Sch FR A-2 Ln 8	11,532	Wages & Salaries	88.48%	10,204
42	DS Jurisdictional G&I Accumulated Reserve	(Ln 40) + (Ln 41)				(\$690,038)
						To Sch FR B-1 Ln 11
43	General Plant	Sum of (Ln 1) thru (Ln 13)	\$1,522,298			\$1,085,193
44	ARO and Communication Equipment	((Ln 9) + (Line 12)) * (-1.0)	(709,848)			(368,003)
45	Total General Plant Excluding ARO and Communication Equipment	(Ln 43 + (Ln 44))	\$812,450			\$717,190
46	Percentage to Apply to Depreciable Plant Depreciation	(Col F Ln 45) / ( Col C Ln 45)	88.30%	To Sch FR C-2 Col D Ln 5		
47	Total Intangible Plant Excluding ARO and Communication Equipment	Sum of (Ln 14) thru (Ln 17)	456,251			411,661
48	Percentage to Apply to Amortized Plant Depreciation	(Col F Ln 47) / ( Col C Ln 47)	90.20%	To Sch FR C-2 Col F Ln 5		
(1) The total for FERC Fm 1 Pg 207 Col G Ln 87 is the combination of Ln 2 and Ln 14. The DS Jurisdictional amt reflected in Col F is based on the facilities allocator study and calculated in WP 25						
(2) The total in Col C agrees with the amount in FERC Fm 1 Pg 205 Col G Ln 5 + FERC Fm 1 Pg 207 Col G Ln 99						
(3) The total in Col C agrees with the amount in FERC Fm 1 Pg 219 Col C Ln 28 + FERC Fm 1 Pg 200 Col C Ln 21						

Commonwealth Edison Company						Sch FR C-1	
Expenses Computation						2012	Actual Data
						2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>DS Jurisdictional Expenses</b>							
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$409,805	\$229,435	\$164,751	\$509,920	
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 22 Cols C, D, E, and F	(9,802)	(40,658)	(144,064)	(38,140)	
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$400,003	\$188,777	\$20,687	\$471,780	
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8				88.48%	
5	A&G Total Before Direct Assignment	(Ln 3) * (Ln 4)				\$417,431	
6	Directly Assigned Regulatory Commission Expense	App 7 Ln 23				6,924	
7	Total DS A&G Expense	(Ln 5) + (Ln 6)				\$424,355	
			Plant Related	Labor Related	100% DS Jurisdictional	Property Taxes	Total
							Sum of (C) thru (F)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
<b>Taxes Other Than Income</b>							
8	Taxes Other Than Income	App 7 Ln 62 Cols C, D, E, and F	\$2,891	\$25,203	\$104,963	\$21,840	
9	Allocator (%)	Sch FR A-2 Ln 23; Sch FR A-2 Ln 8; Taxes Recovered Thru Other Tariffs Excluded From Expense, WP 7	78.24%	88.48%	100.00%	61.11%	
10	<b>DS Jurisdictional Taxes Other Than Income</b>	(Ln 8) * (Ln 9)	\$2,262	\$22,300	\$104,963	\$13,346	\$142,871
<b>Expense Summary</b>							
11	Distribution Expense	Col C Ln 3	\$400,003	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1			
12	Customer Accts Expense	Col D Ln 3	188,777	To Sch FR A-1 Ln 2 and To Sch FR A-1- REC Ln 2			
13	Customer Service and Informational Expense	Col E Ln 3	20,687	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3			
14	A&G Expense	Col F Ln 7	424,355	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4			
15	Current Depreciation and Amort Expense	Sch FR C-2 Col G Ln 6	436,587	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5			
16	Projected Depreciation and Amort Expense	Sch FR C-2 Col G Ln 9	24,450	To Sch FR A-1 Ln 6			
17	Taxes Other Than Income	Col G Ln 10	142,871	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7			
18	Regulatory Asset Amort	App 7 Col D Ln 40	24,380	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8			
19	Pension Funding Cost	Sch FR C-3 Ln 7	59,339	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9			
20	Other Expense Adjs	App 7 Ln 26 + App 7 Ln 27	(\$42,479)	To Sch FR A-1 Ln 10 and To Sch FR A-1- REC Ln 10			
21	<b>Total DS Operating Expenses</b>	Sum of (Ln 11) thru (Ln 20)	\$1,678,970				

Commonwealth Edison Company							Sch FR C-2
Depreciation and Amortization Expense Computation							2012 Actual Data
							2013 Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
		Distribution	G&I Plant			Total DS Jurisdictional	
Ln	Description	Source	Depreciable Other	Depreciable Acct 397	Amortized	Total DS Jurisdictional	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>DS Jurisdictional Depreciaton</b>							
1	Depreciation Expense	FERC Fm 1 Pg 336 Col B Ln 8; (1')	\$ 339,803	\$ 29,939	\$ 40,718		
2	Amort Expense	(FERC Fm 1 Pg 336 Col D Ln 1) + (FERC Fm 1 Pg 336 Col D Ln 8) + (FERC Fm 1 Pg 336 Col D Ln 10)				58,461	
3	Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous ICC Orders	App 8 Ln 9 Cols C thru F	768	1	-	(4,882)	
4	Total Depreciation and Amort Expense After Adjs	(Ln 1) + (Ln 2) + (Ln 3)	\$ 340,571	\$ 29,940	\$ 40,718	\$ 53,579	
5	DS Jurisdictional (%)	Sch FR B-2 Ln 46; Sch FR A-2 Ln 27; Sch FR B-2 Ln 48	100.0%	88.30%	52.19%	90.20%	Sum of (C) thru (F)
6	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 4) * (Ln 5)	\$ 340,571	\$ 26,437	\$ 21,251	\$ 48,328	\$ 436,587
						To Sch FR C-1 Ln 15	
7	Forecasted Change in Depreciation and Amort Expense	App 8 Col G (Ln 10) thru (Ln 13)	\$ 15,045	\$ 3,855	\$ 1,184	\$ 6,076	
8	DS Jurisdictional (%)	Sch FR A-2 Ln 8; Sch FR A-2 Ln 27	100.0%	88.48%	52.19%	88.48%	Sum of (C) thru (F)
9	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 7) * (Ln 8)	\$ 15,045	\$ 3,411	\$ 618	\$ 5,376	\$ 24,450
						To Sch FR C-1 Ln 16	
10	<b>Total DS Jurisdictional Forecasted Depreciation Expense</b>	(Ln 6) + (Ln 9)					461,037
<b>Summary of Depreciation Expense</b>							
			Total				
			(\$ in 000s)				
11	Distribution	(Col C Ln 6) + (Col C Ln 9)	\$ 355,616	To App 1 Col C Ln 40			
12	G&I Plant - Excluding Communication Equipment	(Col D Ln 6) + (Col D Ln 9) + (Col F Ln 6) + (Col F Ln 9)	83,552	To App 1 Col C Ln 46			
13	Communication Equipment	(Col E Ln 6) + (Col E Ln 9)	21,869	To App 1 Col C Ln 43			
14	<b>Total DS Jurisdictional Depreciation Expense</b>	(Ln 11) + (Ln 12) + (Ln 13)	\$ 461,037				
Notes:							
(1) Total General Plant Depreciation Expense is disclosed on FERC Fm 1 Pg 336 Col B Ln 10. The amount related to Acct 397 is shown in the footnote for this line in the FERC Fm 1. The amount related to Other equals p.336 Col B Ln 10 less the value provided in the footnote to p. 336							

Commonwealth Edison Company			<b>Sch FR C-3</b>	
<b>Pension Funding Costs Computation</b>			2012	Actual Data
			2013	Projected Additions
Ln	Description	Source	Amt	
			(\$ in 000s)	
1	Pension Asset	FERC Fm 1 Pg 233	\$	1,661,482
2	Associated ADIT	App 4 Ln 12	\$	(417,241)
3	Pension Funding Net of ADIT	=IF (Ln 1) + (Ln 2) < \$0 THEN \$0, ELSE (Ln 1) + (Ln 2)		1,244,241
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8		88.48%
5	DS Jurisdictional Pension Asset Net of ADIT	(Ln 3) * (Ln 4)		1,100,904
6	Cost of Long-Term Debt (%)	Sch FR D-1 Col C Ln 12		5.39%
7	Pension Funding Cost	(Ln 5) * (Ln 6)		59,339
				To Sch FR C-1 Ln 19

Commonwealth Edison Company			<b>Sch FR C-4</b>	
<b>Taxes Computation</b>			2012	Actual Data
			2013	Projected Additions
Ln	Description	Source	Amt (\$ in 000s)	
<b>Income Tax Rate</b>				
1	Federal Tax Rate (%)	WP 21	35.000%	
2	Illinois State Tax Rate (%)	WP 21	9.500%	
3	Federal Tax Rate Less State Tax Deduction (%)	(Ln 1) * ((1.0) - (Ln 2))	31.675%	
4	Income Tax Rate (%)	(Ln 2) + (Ln 3)	41.175%	To Sch A-3 Ln 22 and To App 9 Col D
5	Incremental Tax Gross Up Factor (%)	(Ln 4) / ((1.0) - (Ln 4))	69.996%	To Sch FR A-1 Ln 17 To Sch FR A-1 REC Ln 17
<b>Interest Synchronization</b>				
6	DS Rate Base	Sch FR B-1 Ln 36	\$ 6,702,419	
7	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col C Ln 14) + (Sch FR D-1 Col C Ln 16)	2.99%	
8	Effective Income Tax Rate (%)	Ln 4	41.18%	
9	Interest Synchronization Deduction	(Ln 6) * (Ln 7) * (Ln 8)	\$ 82,516	To Sch FR A-1 Ln 15
<b>Amort of ITCs and Permanent Tax Differences</b>				
10	Permanent Tax Differences	App 9 Ln 7	\$ (121)	
11	Other Tax Adjs	App 9 Ln 12	(6,285)	
12	Total Amort of ITCs and Permanent Tax Differences	(Ln 10) + (Ln 11)	\$ (6,406)	
13	Gross Revenue Conversion Factor	(1.0) / ((1.0) - (Ln 8))	1.7000	To Sch FR D-1 Ln 24
14	Impact of ITCs and Permanent Tax Differences	(Ln 12) * (Ln 13)	\$ (10,890)	To Sch FR A-1 Ln 19 and Sch FR A-1 - REC Ln 19
<b>Interest Synchronization - Reconciliation</b>				
15	DS Rate Base Before Projected Plant Adjs	Sch FR A-1 REC Ln 12	\$ 6,389,262	
16	Wtd Cost of Short- and Long-Term Debt (%)	(Sch FR D-1 Col D Ln 14) + (Sch FR D-1 Col D Ln 16)	2.99%	
17	Effective Income Tax Rate (%)	Ln 4	41.175%	
18	Interest Synchronization Deduction	(Ln 15) * (Ln 16) * (Ln 17)	\$ 78,660	To Sch FR A-1 - REC Ln 15

Commonwealth Edison Company			Sch FR D-1	
Cost of Capital Computation			2012	Actual Data
			2013	Projected Additions
(A)	(B)	(C)	(D)	(D)
Ln	Description	Source	Value - Plan Year	Value - Reconciliation
(3)				
Capitalization Sources				
Common Equity				
1	Adjusted Common Equity Balance (\$ in 000s)	WP 24	\$ 4,600,725	\$ 4,600,725
2	Long-Term Debt Balance (\$ in 000s)	WP 13	\$ 5,560,041	\$ 5,560,041
3	Short-Term Debt Balance (\$ in 000s)	WP 12		
4	Total Capital (\$ in 000s)	(Ln 1) + (Ln 2) + (Ln 3)	\$ 10,160,766	\$10,160,766
5	Equity as a Percentage of Total Capital (%)	(Ln 1) / (Ln 4)	45.28%	45.28%
6	Long-Term Debt as a Percentage of Total Capital (%)	(Ln 2) / (Ln 4)	54.72%	54.72%
7	Short-Term Debt as a Percentage of Total Capital (%)	(Ln 3) / (Ln 4)	0.00%	0.00%
Cost of Capital				
Cost of Common Equity				
8	Avg Monthly Market Yield on 30 Yr US Treasury Securities (%)	Sch FR D-2 Ln 13	2.92%	2.92%
9	Performance Metrics Penalty (%)	(1')		0.00%
10	Cost of Equity Base (%)	(2')	5.80%	5.80%
11	Total Cost of Common Equity (%)	(Ln 8) + (Ln 9) + (Ln 10)	8.72%	8.72%
12	Cost of Long-Term Debt (%)	WP 13	5.39%	5.39%
13	Cost of Short-Term Debt (%)	SEC Form 10-K	0.50%	0.50%
14	Wtd Cost of Short-Term and Long-Term Debt (%)	(Ln 6) * (Ln 12) + (Ln 7) * (Ln 13)	2.95%	2.95%
Cost of Credit Facilities				
15	Credit Facilities Expense (\$ in 000s)	WP 12	4,022	4,022
16	Cost of Capital of Credit Facilities (%)	(Ln 15) / (Ln 4)	0.04%	0.04%
Wtd Avg Cost of Capital				
17	Wtd Cost of Equity (%)	(Ln 5) * (Ln 11)	3.95%	3.95%
18	Wtd Cost of Long-Term Debt (%)	(Ln 6) * (Ln 12)	2.95%	2.95%
19	Wtd Cost of Short-Term Debt (%)	(Ln 7) * (Ln 13)	0.00%	0.00%
20	Cost of Credit Facilities (%)	Ln 16	0.04%	0.04%
21	<b>Pre-Tax Wtd Avg Cost of Capital (%)</b>	Sum of (Ln 17) thru (Ln 20)	6.9400%	6.9400%
			To Sch FR A-1 Ln 13	To Sch FR A-1 - REC Ln 13
22	Tax Effect of Debt	((Ln 14) + (Ln 16)) * (Sch FR C-4 Ln 4))		1.23%
23	After Tax Cost of Capital	(Ln 21) - (Ln 22)		5.71%
24	Gross Revenue Conversion Factor	Sch FR C-4 Ln 13		1.7000
25	<b>Total Revenue Effect of Return</b>	<b>(Ln 23) * (Ln 24)</b>		9.71%
				To Sch FR A-4 - Ln 2
Note:				

Commonwealth Edison Company			Sch FR D-2
Average Yield on Treasury Securities Computation			Actual Data
			2012
			2013
			Projected Additions
Ln	Description	Source	Avg Yield %
	Mon in Yr X		
1	Jan	(1')	3.026%
2	Feb	(1')	3.109%
3	Mar	(1')	3.281%
4	Apr	(1')	3.184%
5	May	(1')	2.931%
6	Jun	(1')	2.698%
7	Jul	(1')	2.590%
8	Aug	(1')	2.771%
9	Sep	(1')	2.882%
10	Oct	(1')	2.900%
11	Nov	(1')	2.804%
12	Dec	(1')	2.884%
13	Calendar Yr X Avg	Avg of (Ln 1) thru (Ln 12)	2.922%
			To Sch FR D-1 Ln 8
	Note:		
(1')	Monthly avg yield of 30 Yr US Treasury bonds determined in accordance with the provisions of Section 16-108.5(c)(3)(A) of the Act		

Commonwealth Edison Company						App 1	
Capital Information						2012	Actual Data
						2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Amt (\$ in 000s)	(D)	(E)	(F)	
<b>Distribution Plant - Adjs to Plant In Service</b>							
	Recovered Thru Other Tariffs (input as negative number)						
1	Rider AMP	WP 1	\$0				
2	Rider EDA Switches	WP 1	(3,269)				
3	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(12,277)				
4	Other adjustments - current filing	WP 1	(3,096)				
5	<b>Total Adjs to Distribution Plant in Service</b>	Sum of (Ln 1) thru (Ln 4)	<b>(\$18,642)</b>		To Sch FR B-1 Ln 3		
<b>Distribution Plant - Adjs to Accumulated Reserve</b>							
	Recovered Thru Other Tariffs (input as positive number)						
6	Rider AMP	WP 1	\$0				
7	Rider EDA Switches	WP 1	234				
8	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	1,516				
9	Other adjustments - current filing	WP 1	71				
10	<b>Total Adjs to Distribution Accumulated Reserve</b>	Sum of (Ln 6) thru (Ln 9)	<b>\$1,821</b>		To Sch FR B-1 Ln 9		
<b>G&amp;I Plant - Adjs to Plant In Service</b>							
	Recovered Thru Other Tariffs (input as negative number)						
11	Supply Administration Software	WP 1	(\$3,769)				
12	Rider AMP	WP 1	-				
13	Rider PORCB	WP 1	(16,503)				
14	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1					
15	Other adjustments - current filing	WP 1					
16	<b>Total Adjs to G&amp;I Plant in Service</b>	Sum of (Ln 11) thru (Ln 15)	<b>(\$20,272)</b>		To Sch FR B-2 Col C Ln 19 and To Sch FR A-2 Ln 21		
<b>G&amp;I Plant - Adjs to Accumulated Reserve</b>							
	Recovered Thru Other Tariffs (input as positive number)						
17	Supply Administration Software	WP 1	\$2,576				
18	Rider AMP	WP 1	-				
19	Rider PORCB	WP 1	8,956				
20	Other Costs Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders	WP 1					
21	Other adjustments - current filing	WP 1	-				
22	<b>Total Adjs to G&amp;I Accumulated Reserve</b>	Sum of (Ln 17) thru (Ln 21)	<b>\$11,532</b>		To Sch FR B-2 Col C Ln 41 and To Sch FR A-2 Ln 21		

Commonwealth Edison Company					App 1	
Capital Information					2012	Actual Data
					2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)
Ln	Description	Source	Customer Advances IPPs	Customer Advances for Construction	Line Extension Deposits	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D) + (E)
						(\$ in 000s)
<b>Customer Advances</b>						
23	Customer Advances for Construction	WP 11, FERC Acct 252 FERC Fm 1 Pg 113 Col C Ln 56	(\$7,883)	(\$13,664)	(\$52,974)	(\$74,521)
	Adjs to Customer Advances					
24	Customer Advances Transmission Related - IPPs	(1)	7,883	-	-	7,883
25	Projects Placed in Service or Included in Projected Plant Additions	(2)	-	3,194	-	3,194
26	Expense Projects Including Below the Line	(3)	-	-	-	-
27	Projects Placed in Hold Status	(4)	-	-	-	-
28	Non DS Jurisdictional	(5)	-	-	-	-
29	Other Adjs to Customer Advances If Any	WP 11	-	-	-	-
30	<b>Rate Base Adj for Customer Advances</b>	Sum of (Ln 23) thru (Ln 29)	\$0	(\$10,470)	(\$52,974)	(\$63,444)
	Notes:					To Sch FR B-1 Ln 26
(1)	Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers					
(2)	Represents advances that have been applied against projects already placed in service or as a reduction to plant in service amounts in the projected plant additions					
(3)	Represents advances that have been used to offset the O&M or non-utility expense for the project work incurred					
(4)	Represents advances received for project work in which the retail customer has delayed construction and are not reflected in rate base					
(5)	Represents advances for Non DS jurisdictional project work					
Ln	Description	Source	Plant In Service			
			(\$ in 000s)			
<b>Projected Plant Additions</b>						
31	Distribution Plant	WP 19	\$760,172	To Sch FR B-1 Ln 29 and App 8 Col C Ln 44		
32	Communication Equipment - Acct 397	WP 19	\$0			
33	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27	52.19%			
34	Total DS Jurisdictional Acct 397	(Ln 32) * (Ln 33)	-			
35	G&I Plant Excluding Acct 397	WP 19	\$181,633			
36	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8	88.48%			
37	Total DS Jurisdictional G&I Excluding Acct 397	(Ln 35) * (Ln 36)	\$160,709			
38	Total DS Jurisdictional G&I Plant	(Ln 34) + (Ln 37)	160,709	To Sch FR B-1 Ln 31		
39	<b>Total Forecasted DS Jurisdictional Plant Additions / Projected ADIT</b>	(Ln 31) + (Ln 38), WP 19	\$920,881		(\$190,463)	To Sch FR B-1 Ln 33
<b>Projected Depreciation Reserve Adj</b>						
			Depreciation	Removal Spend	Total	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(C) + (D)
40	Distribution Forecasted Depreciation Expense	(Sch FR C-2 Col C Ln 11) * (-1.0); WP 19	(\$355,616)	\$55,154	(\$300,462)	To Sch FR B-1 Ln 30
41	Communication Equipment Depreciation Expense - Acct 397	WP 19		\$0		
42	Communication Equipment - Location Study (%)	Sch FR A-2 Ln 27		52.19%		
43	Total DS Jurisdictional Acct 397	(Sch FR C-2 Col C Ln 13) * (-1.0); (Ln 41) * (Ln 42)	(\$21,869)	\$0		
44	G&I Plant Excluding Acct 397	WP 19		\$3,953		
45	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8		88.48%		
46	Total DS Jurisdictional G&I Plant Excluding Acct 397	(Sch FR C-2 Col C Ln 12) * (-1.0); (Ln 44) * (Ln 45)	(\$83,552)	\$3,498		
47	Total DS Jurisdictional G&I Plant	(Ln 43) + (Ln 46)	(\$105,421)	\$3,498	(101,923)	To Sch FR B-1 Ln 32
48	<b>Total Forecasted Change in Depreciation Reserve</b>	(Ln 40) + (Ln 47)	(\$461,037)	\$58,652	(\$402,385)	
<b>Asset Retirement Obligation - Accumulated Reserve</b>						
49	Transmission Plant	WP 20	\$1,117			
50	Distribution Plant	WP 20	10,571	To Sch FR B-1 Ln 8		
51	General Plant	WP 20	2,682			
52	Total	(Ln 49) + (Ln 50) + (Ln 51)	\$14,370	To Sch FR A-2 Ln 16		
<b>Accounts Payable Related to Materials and Supplies</b>						
53	Distribution Materials and Supplies Balance	WP 14	\$42,591			
54	Accts Payable Related to Materials and Supplies	WP 14	(7,473)			
55	Total	(Ln 53) + (Ln 54)	\$35,118	To Sch FR B-1 Ln 18		

Commonwealth Edison Company			<b>App 2</b>
<b>Customer Deposits Information</b>			2012 Actual Data
			2013 Projected Additions
Ln	Description	Source	Amt
			(\$ in 000s)
1	Year End	WP 2	(\$136,022)
			To Sch FR B-1 Ln 25

Commonwealth Edison Company						App 3
Cash Working Capital Information						2012 Actual Data
						2013 Projected Additions
Ln	(A) Description	(B) Source	(C) Amt	(D) Lag (Lead)	(E) CWC Factor	(F) CWC Requirement
						(D) / 365
						(C) x (E)
						(\$ in 000s)
1	Receipts	WP 3	\$1,293,698	51.25	0.14041	\$181,649
Collection of Non Revenue Non Expense Items:						
2	Energy Assistance/Renewable Energy	WP 3	46,252	0.00	0.00000	\$0
3	Gross Receipts/Municipal Utility Tax	WP 3	249,794	0.00	0.00000	\$0
4	Illinois Excise Tax	WP 3	259,512	36.04	0.09874	\$25,624
5	Infrastructure Maintenance Fee	WP 3	90,982	36.04	0.09874	\$8,984
6	Other Revenues If Any	WP 3			0.00000	\$0
7	Total Revenue and Non Revenue Receipts	Sum of (Ln 1) thru (Ln 6)	1,940,238			\$216,257
Outlays						
8	Base Payroll and Withholdings	WP 3	\$280,669	(15.05)	(0.04123)	(\$11,573)
9	Vacation Pay Expense	WP 3	-	(15.05)	(0.04123)	\$0
10	Incentive Comensation Expense	WP 3	21,326	(228.50)	(0.62603)	(\$13,351)
11	Employee Benefits - Pension and OPEB	WP 3	148,867	0.00	0.00000	\$0
12	Employee Benefits - Other	WP 3	52,782	(4.95)	(0.01356)	(\$716)
13	Inter Company Billings - Less Pass Thrus	WP 3	88,711	(45.55)	(0.12479)	(\$11,071)
14	Inter Company Billings - Pass Thrus	WP 3	31,489	(45.55)	(0.12479)	(\$3,930)
15	Property Leases	WP 3	38,455	(6.33)	(0.01734)	(\$667)
16	Other O&M Expense	WP 3	329,044	(66.82)	(0.18307)	(\$60,238)
17	Property/Real Estate Taxes	WP 3	13,346	(339.12)	(0.92910)	(\$12,400)
18	FICA Contributions	WP 3	21,340	(15.05)	(0.04123)	(\$880)
19	Federal Unemployment Tax	WP 3	143	(75.63)	(0.20721)	(\$30)
20	State Unemployment Tax	WP 3	773	(75.63)	(0.20721)	(\$160)
21	Electricity Distribution Tax	WP 3	101,175	(30.13)	(0.08255)	(\$8,352)
22	State Franchise Tax	WP 3	1,580	(190.67)	(0.52238)	(\$825)
23	City of Chicago Dark Fiber Tax	WP 3	-	0.00	0.00000	\$0
24	401K Match	WP 3	-	(241.50)	(0.66164)	\$0
25	State Public Utility Fund	WP 3	3,788	(37.67)	(0.10321)	(\$391)
26	Illinois Sales and Use Tax	WP 3	656	(2.66)	(0.00729)	(\$5)
27	Chicago Sales and Use Tax	WP 3	68	(37.46)	(0.10263)	(\$7)
28	Interest Expense	WP 3	191,039	(91.13)	(0.24967)	(\$47,697)
29	Current State Income Tax	WP 3		(37.88)	(0.10378)	\$0
30	Current Federal Income Tax	WP 3	(31,556)	(37.88)	(0.10378)	\$3,275
31	Other Outlays If Any	WP 3			0.00000	\$0
Payment of Non Revenue Non Expense Items:						
32	Energy Assistance/Renewable Energy	WP 3	46,252	(40.69)	(0.11148)	(\$5,156)
33	Gross Receipts/Municipal Utility Tax	WP 3	249,794	(36.02)	(0.09868)	(\$24,651)
34	Illinois Excise Tax	WP 3	259,512	(4.12)	(0.01129)	(\$2,929)
35	Infrastructure Maintenance Fee	WP 3	90,982	(26.00)	(0.07123)	(\$6,481)
36	Other Outlays	WP 3	0			0
37	Total Outlays	Sum of (Ln 8) thru (Ln 36)	\$1,940,235			(\$208,235)
38	Receipts Less Outlays	(Ln 7) - (Ln 37)	\$3			
39	Accts Payable Related to CWIP	WP 3; Col D Ln 16	0	(66.82)	(0.18307)	0
40	Total CWC Requirement	(Ln 7) + (Ln 37) + (Ln 39)				\$8,022

To Sch FR B-1 Ln 16

Commonwealth Edison Company									App 4
Accumulated Deferred Income Taxes Information					2012	Actual Data			
					2013	Projected Additions			
	(A)	(B)	(C)	(D)					
Ln	Description	Source	Total	DS Jurisdictional					
Acct / Item - Debit / (Credit) Balance					(\$ in 000s)	(\$ in 000s)			
<b>Acct 190</b>									
1	Current	WP 4	\$ 106,558	\$ 83,583					
2	Non Current	WP 4	258,679	136,614					
3	<b>Total Acct 190</b>	(Ln 1) + (Ln 2)	365,238	220,197					
<b>Acct 282</b>									
4	Acct 282 - Liberalized Depreciation - Plant & Equipment	WP 4	\$ (2,822,170)	\$ (2,208,065)					
5	Acct 282 - Other Property	WP 4	(772,866)	(350,555)					
6	<b>Total Acct 282</b>	(Ln 4) + (Ln 5)	(3,595,036)	(2,558,620)					
<b>Acct 283</b>									
7	Current	WP 4	\$ 517	\$ 450					
8	Non Current	WP 4	(1,001,388)	(326,230)					
9	<b>Total Acct 283</b>	(Ln 7) + (Ln 8)	(1,000,871)	(325,780)					
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs	WP 4		4,414					
11	<b>Total ADIT After Adjs</b>	(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)	(4,230,669)	(2,659,789)					To Sch FR B-1 Ln 17
12	ADIT Associated with Pension Asset	WP 4		(417,241)					To Sch FR C-3 Ln 2

Commonwealth Edison Company					App 5	
Deferred Charges Information					2012	Actual Data
					2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Yr End	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E)
						(\$ in 000s)
<b>Regulatory Assets -Acct 182.3</b>						
1	Employee Incentive Payments - March 2003 Agreement	WP 5	\$7,956	DS	100.00%	\$7,956
2	Non DS Jurisdictional	WP 5	962,765	Non DS	0.00%	0
3	Other Regulatory Asset If Any	WP 5	11,985			11,777
			\$982,706			\$19,733
4	Total Acct 182.3 - FERC Fm 1 Pg 232.1 Col. F Ln 44 Entered in Col C	Sum of (Ln 1) thru (Ln 3)				
						To Sch FR B-1 Ln 19
<b>Deferred Debits - Acct 186</b>						
5	Long-Term Receivable From VEBA Trust	WP 5; Sch FR A-2 Ln 8	\$2,748	Wages & Salaries	88.48%	2,431
6	Cook County Forest Preserve Fees - Amort Thru 2015	WP 5	1,983	DS	100.00%	1,983
7	Non DS Jurisdictional	WP 5	3,936,771	Non DS	0.00%	0
8	Other Deferred Debits If Any	WP 5	28,343			25,078
9	Total Acct 186 - FERC Fm 1 Pg 233 Col F Ln 49 Entered in Col C	Sum of (Ln 5) thru (Ln 8)	\$ 3,969,845			\$ 29,492
						To Sch FR B-1 Ln 20
<b>Operating Reserves - Acct 228.1, 228.2, 228.3, 228.4</b>						
10	Environmental Liability - Super Fund Site	WP 5	\$ (6,741)	DS	100.00%	(6,741)
11	Other Environmental Liability	WP 5	(50)	DS	100.00%	(50)
12	Deferred Comp Unit Plan	WP 5; Sch FR A-2 Ln 8	(29,916)	Wages & Salaries	88.48%	(26,470)
13	Non-Pension Post Retirement Benefit Obligation	WP 5; Sch FR A-2 Ln 8	(272,921)	Wages & Salaries	88.48%	(241,481)
14	Executive Death Benefits	WP 5; Sch FR A-2 Ln 8	(1,084)	Wages & Salaries	88.48%	(959)
15	Executive Death Benefits - SERP	WP 5; Sch FR A-2 Ln 8	(1,408)	Wages & Salaries	88.48%	(1,246)
16	Deferred Comp Plan - Level 2	WP 5; Sch FR A-2 Ln 8	(7,495)	Wages & Salaries	88.48%	(6,632)
17	Management Retention Incentive Plan	WP 5; Sch FR A-2 Ln 8	(1,009)	Wages & Salaries	88.48%	(893)
18	FASB 112 Liability	WP 5; Sch FR A-2 Ln 8	(4,465)	Wages & Salaries	88.48%	(3,951)
19	Long-Term Incentive Plans	WP 5; Sch FR A-2 Ln 8	(1,290)	Wages & Salaries	88.48%	(1,141)
20	Public Claims	WP 5; Sch FR A-2 Ln 8	(30,025)	Wages & Salaries	88.48%	(26,566)
21	Workmen's Comp - Long-Term	WP 5; Sch FR A-2 Ln 8	(23,866)	Wages & Salaries	88.48%	(21,117)
22	Non DS Jurisdictional	WP 5	(203,130)	Non DS	0.00%	0
23	Other Operating Reserves If Any	WP 5	-			0
24	Total Acct 228.1, 228.2, 228.3, 228.4 - FERC Fm 1 Pg 112 Col C Lns 27-30 Entered in Col C	Sum of (Ln 10) thru (Ln 23)	\$ (583,400)			\$ (337,247)
						To Sch FR B-1 Ln 21
<b>Asset Retirement Obligation- Acct 230</b>						
25	Asset Retirement Obligation	FERC Fm 1 Pg 112 Col C Ln 34, WP 5	\$ (99,213)			\$ (22,257)
						To Sch FR B-1 Ln 22
<b>Deferred Credits - Acct 253</b>						
26	Deferred Rents Note - FAS 13	WP 5; Sch FR A-2 Ln 8	\$ (6,503)	Wages & Salaries	88.48%	(5,754)
27	Deferred Benefits - ACRS Deduction Sold	WP 5; Sch FR A-2 Ln 23	-	Net Plant	78.24%	0
28	Non DS Jurisdictional	WP 5	(67,676)	Non DS	0.00%	0
29	Other Deferred Credits If Any	WP 5	(6,236)			(94,889)
30	Total Acct 253 - FERC Fm 1 Pg 269 Col F Ln 47 Entered in Col C	Sum of (Ln 26) thru (Ln 29)	\$ (80,415)			\$ (100,643)
						To Sch FR B-1 Ln 23
<b>Other Deferred Charges</b>						
Total Expense Adj						Balance
One-Time, Unusual Expense > \$10M - Amortized Over 5 Yrs						(\$ in 000s)
31	Incremental Storm	WP 8				\$ 57,779
32	Other Deferred Charges If Any	WP 8				25,483
33	<b>Total</b>	(Ln 31) + (Ln 32)				\$ 83,262
						To Sch FR B-1 Ln 24



Commonwealth Edison Company							App 7	
Expense Information							2012	Actual Data
							2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	Total	
							Sum of Col (C) thru Col (F)	
Operating Expense Adjs/Rate Making Adjs			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
1	City of Chicago / Midwest Generation Settlement	WP 7	\$ -	\$ -	\$ -	\$ (5,177)	\$ (5,177)	
2	Franchise Requirements	Acct 927	-	-	-	35,403	35,403	
3	Duplicate Charges (Credit)	Acct 929	-	-	-	(35,403)	(35,403)	
4	Industry Memberships - Professional Membership Associations	WP 7	-	-	-	(134)	(134)	
5	Charitable Contributions	WP 7	-	2,662	-	5,914	8,576	
6	General Advertising Expenses - Non Safety or Informational	WP 7	-	-	-	(2,820)	(2,820)	
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	(174)	(174)	
8	CARE Program Expenses	WP 7	-	-	-	-	-	
9	Non DS Uncollectible Expenses - Outside Agency	WP 7	-	(1,077)	-	-	(1,077)	
10	Regulatory Commission Expenses	Acct 928	-	-	-	(8,401)	(8,401)	
11	Uncollectible Accounts (1')	Acct 904	-	(42,320)	-	-	(42,320)	
12	Incentive Comp Related to Net Income	WP 7	(78)	-	-	(20)	(98)	
13	Other Rate Making Adjs If Any Recovered Thru Other Tariffs	WP 7	-	-	-	-	-	
14	Supply Administration Costs	WP 7	-	-	-	(832)	(832)	
15	Residential Real Time Pricing	WP 7	-	-	-	(1,427)	(1,427)	
16	Expenses for Manufactured Gas Plants	WP 7	-	-	-	-	-	
17	Energy Efficiency and Demand Response Programs	WP 7	-	-	(142,457)	-	(142,457)	
18	Rider AMP Pilot	WP 7	-	-	-	-	-	
19	Interest Accrued on Customer Deposits	WP 7	-	77	-	-	77	
20	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	-	-	-	-	
21	Voluntary Exclusions If Any	WP 7	(9,724)	-	(1,607)	(25,069)	(36,400)	
22	<b>Total Adjustments to Operating Expenses</b>	Sum of (Ln 1) thru (Ln 21)	\$ (9,802)	\$ (40,658)	\$ (144,064)	\$ (38,140)	\$ (232,664)	
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2		
23	Regulatory Commission Expenses Directly Assigned to Distribution - Acct 928	WP 7					\$ 6,924	
							To Sch FR C-1 Col F Ln 6	



Commonwealth Edison Company						2012	App 8
Depreciation Information						2013	Actual Data
						2013	Projected Additions
Ln	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	Description	Source	Distribution	G&I Depreciable Other	G&I Depreciable Acct 397	G&I Amortized	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
<b>Adjs to Depreciation Expense</b>							
Costs Recovered Through Other Tariffs							
1	Supply Administration Software Recovered Through Rider PE	WP 1	\$ -	\$ -	\$ -	\$ (481)	
2	Rider EDA Switches	WP 1	(49)	-	-	-	
3	Rider AMP	WP 1	-	-	-	-	
4	Rider PORCB	WP 1	-	-	-	(4,401)	
5	Other Costs Recovered Thru Other Tariffs	WP 1	-	-	-	-	
Costs Disallowed in Previous ICC Orders							
6	Other Recovered Thru Other Tariffs or Disallowed in Previous ICC Orders, if Any	WP 1	(284)	-	-	-	
Other Adjs							
7	Depreciation Expense Related to Asset Retirement Costs	(1')	1,172	1	-	-	
8	Other Adjs to Depreciation Expense	WP 1	(71)	-	-	-	
9	<b>Total Adjs to Depreciation Expense</b>	Sum of (Ln 1) thru (Ln 8)	\$ 768	\$ 1	\$ -	\$ (4,882)	
			To Sch FR C-2 Col C Ln 3	To Sch FR C-2 Col D Ln 3	To Sch FR C-2 Col E Ln 3	To Sch FR C-2 Col F Ln 3	

Commonwealth Edison Company						App 8	
Depreciation Information						2012	Actual Data
						2013	Projected Additions
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Ln	Description	Source	Average Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense
				(5)	(C) + (D)		(E) * (F)
				(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
<b>Projected Change in Depreciation Expense</b>							
10	Distribution Plant	Col E Ln 44; Col F Ln 27	\$ 739,165	\$ (142,139)	\$ 597,026	2.52%	\$ 15,045
11	General Plant - Non Acct 397	Col E Ln 45; Col F Ln 43	112,425	(34,694)	77,731	4.96%	3,855
12	General Plant - Acct 397	Col E Ln 46; Col F Ln 43	23,870		23,870	4.96%	1,184
13	Intangible Plant	Col E Ln 47; Col G Ln 15	62,086	(16,336)	45,750	13.28%	6,076
						To Sch FR C-2 Col C,D,E, F Ln 7	
14	<b>Total Projected Depreciation Expense Change</b>	(Ln 10) + (Ln 11) + (Ln 12) + (Ln 13)					\$ 26,160
Plant in Service Balance							
	Intangible Plant Depreciation Rate Calculation		Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class
					((C) + (D)) / 2		(F) / (E)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%
15	Intangible Plant	(2), (3), (4)	437,031	410,461	423,746	56,275	13.28%
			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
16	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col-F D	\$ 228,237	\$ 75,954	\$ 126,939	\$ 113,038	\$ 166,527
17	General Plant	FERC Fm 1 Pgs 205, 207 Col-F D	42,214	32,537	33,422	31,033	34,265
18	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col-F D	-	725	10,552	6,358	64,046
							(\$ in 000s)
5 Year Average Retirements							
19	Distribution Plant	Avg of Col (C) thru Col (G) Ln 16					\$ 142,139
20	General Plant	Avg of Col (C) thru Col (G) Ln 17					34,694
21	Intangible Plant	Avg of Col (C) thru Col (G) Ln 18					16,336

Commonwealth Edison Company						App 8	
Depreciation Information						2012	Actual Data
						2013	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
					Estimated Depreciation Rate by Functional Class		
			(6)	Total (C) * (D)	(E) / (C)		
		(\$ in 000s)	%	(\$ in 000s)	%		
22	Distribution Excl HVD, Transf&Meters	FERC Fm 1 Pg 337	\$ 9,961,634	2.31%	\$ 230,114		
23	High Voltage Distrib	FERC Fm 1 Pg 337	2,264,147	2.46%	55,698		
24	Line Transformers	FERC Fm 1 Pg 337	1,147,974	3.30%	37,883		
25	Non AMI Meters	FERC Fm 1 Pg 337	345,282	5.95%	20,544		
26	AMI Meters	FERC Fm 1 Pg 337	25,658	6.67%	1,711		
26a	Meters Other	FERC Fm 1 Pg 337	18,825	2.31%	435		
27	Total	Sum of (Ln 22) thru (Ln 26)	\$ 13,763,520		\$ 346,385	2.52%	
General Plant							
28	Structures & Improvements	FERC Fm 1 Pg 337	\$ 257,761	2.35%	\$ 6,057		
29	Computer Equipment	FERC Fm 1 Pg 337	66,834	23.29%	15,566		
30	Furniture & Equipment	FERC Fm 1 Pg 337	22,761	3.99%	908		
31	Office Machines	FERC Fm 1 Pg 337	1,830	9.78%	179		
32	Passenger Cars (7')	FERC Fm 1 Pg 337	8,628				
33	Tractor Trailers (7')	FERC Fm 1 Pg 337	3,149				
34	Trailers (7')	FERC Fm 1 Pg 337	12,427				
35	Light-duty Trucks (7')	FERC Fm 1 Pg 337	51,463				
36	Heavy-duty Trucks (7')	FERC Fm 1 Pg 337	157,768				
37	Stores Equipment	FERC Fm 1 Pg 337	4,176	10.24%	428		
38	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	148,756	3.76%	5,593		
39	Laboratory Equipment	FERC Fm 1 Pg 337	8,154	4.07%	332		
40	Power Operated Equip.	FERC Fm 1 Pg 337	8,376	6.18%	518		
41	Communications Equip.	FERC Fm 1 Pg 337	665,334	6.12%	40,718		
42	Miscellaneous Equip.	FERC Fm 1 Pg 337	2,109	5.58%	118		
43	Total	Sum of (Ln 28) thru (Ln 42)	\$ 1,419,526		\$ 70,417	4.96%	
Average Additions			Projected (\$ in 000s)	Current Year (\$ in 000s)	((C) + (D))/2 (\$ in 000s)		
44	Distribution Plant	App 1 Ln 31, FERC Fm 1 Pg 206 Col C	\$760,172	\$ 718,158	\$ 739,165		
45	General Plant - Non Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	101,481	123,368	112,425		
46	General Plant - Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	-	47,739	23,870		
47	Intangible Plant	WP 19, FERC Fm 1 Pg 204 Col C Ln 5	80,153	44,019	62,086		
Notes:							
(1)	Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.						
(2)	FERC Fm 1 Pg 204 Col B Ln 5						
(3)	FERC Fm 1 Pg 205 Col G Ln 5						
(4)	FERC Fm 1 Pg 336 Col F Ln 1						
(5)	(-1.0) * (Col G), (Ln 19) thru (Ln 21)						
(6)	If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC.						
(7)	Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.						

Commonwealth Edison Company						<b>App 9</b>	
<b>Permanent Tax Impacts Information</b>						2012	Actual Data
						2013	Projected Additions
Ln	(A) Description	(B) Source	(C) Total	(D)	(E) Assignment/ Allocation Method	(F) DS Jurisdictional Percentage	(G) DS Jurisdictional Amt
			Pre-Tax Utility Amt	Statutory Tax Rate (1')			(C) * (D) * (F)
			(\$ in 000s)	%			(\$ in 000s)
<b>Income Tax Additions</b>							
1	Meals and Entertainment - 50%	WP 9; Sch FR A-2 Ln 8	\$ 123	41.18%	Wages & Salaries	88.48%	\$ 45
2	Safe Harbor Credit	WP 9; Sch FR A-2 Ln 23	(1,138)	41.18%	Net Plant	78.24%	(367)
3	Disposition of Stock	WP 9; Sch FR A-2 Ln 8	440	41.18%	Wages & Salaries	88.48%	160
4	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	123	41.18%	Net Plant	78.24%	40
5	Corporate-Owned Life Insurance Premiums	WP 9; Sch FR A-2 Ln 8	2	41.18%	Wages & Salaries	88.48%	1
6	Other Income Tax Items	WP 9					-
7	Total Income Tax Items	Sum of (Ln 1) thru (Ln 6)					\$ (121)
							To Sch FR C-4 Ln 10
			Utility Amt (\$ in 000s)				(C) * (F)
<b>Other Tax Adjs to Income</b>							
8	ITC Amort	WP 9	(1,395)		DS	100.00%	\$ (1,395)
9	Fuel Tax Credit	WP 9; Sch FR A-2 Ln 23	(123)		Net Plant	78.24%	(96)
10	Regulatory Asset Flow Thru	WP 9; Sch FR A-2 Ln 23			Net Plant	78.24%	-
11	Other Tax Adjs to Income	WP 9	(6,684)				(4,794)
12	Total Other Tax Adjs to Income	Sum of (Ln 8) thru (Ln 11)					\$ (6,285)
							To Sch FR C-4 Ln 11
13	Overall Total Permanent Tax Impacts Adjs	(Ln 7) + (Ln 12)					\$ (6,406)
Note:							
(1)	Sch FR C-4 Ln 4						

Commonwealth Edison Company						App 10
Other Revenues Information						Actual Data
						2012
						2013
						Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E)
						(\$ in 000s)
<b>FERC Acct 450 - Forfeited Discounts</b>						
1	Late Payment Fees - Electric Service	WP 10	\$ 24,268	DS	100.00%	\$ 24,268
2	Late Payment Fees - Nonstandard Service	WP 10	(141)	DS	100.00%	(141)
3	Earned Finance Charge on Deferred Payment Agreements	WP 10	4,910	DS	100.00%	4,910
4	Late Payment Fees - Past Due Amts Billed Under Rider RRS	WP 10	4	DS	100.00%	4
5	Other Forfeited Discounts	WP 10	2,690			2,690
6	Total FERC Acct 450 - FERC Fm 1 Pg 300 Col B Ln 16 Entered in Col C	Sum of (Ln 1) thru (Ln 5)	\$ 31,731			\$ 31,731
7	FERC Acct 450 Revenues Applied to Transmission	(1')				(2,526)
8	<b>Total Forfeited Discounts</b>	(Ln 6) + (Ln 7)	\$ 31,731			\$ 29,205
<b>FERC Acct 451 - Miscellaneous Service Revenues</b>						
9	Return Check Charges	WP 10	\$ 927	DS	100.00%	\$ 927
10	Reconnection Fees	WP 10	1,284	DS	100.00%	1,284
11	Other Revenues - Real Estate Lease Applications & Customer Studies	WP 10	123	DS	100.00%	123
12	Other Revenues - Call Center Referrals	WP 10	68	DS	100.00%	68
13	Utility Property Land Related	WP 10, Sch FR A-2 Ln 23		Net Plant	78.24%	-
14	Temporary Services	WP 10	2,788	DS	100.00%	2,788
15	Electric Choice Fees	WP 10	511	DS	100.00%	511
16	Meter Tampering	WP 10	4,200	DS	100.00%	4,200
17	Meter Services	WP 10	3	DS	100.00%	3
18	Interconnection Application Fee	WP 10	33	DS	100.00%	33
19	Other Miscellaneous Service Revenues	WP 10				-
20	Total FERC Acct 451 - FERC Fm 1 Pg 300 Col B Ln 17 Entered in Col C	Sum of (Ln 9) thru (Ln 19)	\$ 9,937			\$ 9,937
21	FERC Acct 451 Revenues Applied to Transmission	(2')				(193)
22	<b>Total Forfeited Discounts</b>	(Ln 20) + (Ln 21)	\$ 9,937			\$ 9,744
<b>FERC Acct 454 - Rent From Electric Property</b>						
23	Distribution Equipment Rental - Special Contract	WP 10	\$ 226	DS	100.00%	\$ 226
24	Rent From Land PHFU Leases for Crop Farming, Pasture, Parking Lot, and Other	WP 10		Non DS	0.00%	-
25	Distribution Equipment Rental - Rider NS	WP 10	33,120	DS	100.00%	33,120
26	Meter Rental - Rider ML	WP 10	14,135	DS	100.00%	14,135
27	Tower Attachments	WP 10	2,234	Non DS	0.00%	-
28	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	74	Easement	20.79%	15
29	Rent from Annual Easements/RoWs Leased to IDOT, Pipeline Companies and Others	WP 10, Sch FR A-2 Ln 30	1,873	Easement	20.79%	389
30	Real Estate Taxes - Included in Rent From Land Easements	WP 10, Sch FR A-2 Ln 30	387	Easement	20.79%	80
31	Sublease of Office Space	WP 10, Sch FR A-2 Ln 8	19	Wages & Salaries	88.48%	17
32	Pole Attachments	WP 10	7,498	DS	100.00%	7,498
33	Third Party Use of Fiber Optic Cable	WP 10, Sch FR A-2 Ln 27	1,968	Com	52.19%	1,027
34	One-Time Easement Sales	WP 10, Sch FR A-2 Ln 30	-	Easement	20.79%	-
35	Rent From Annual Easements	WP 10, Sch FR A-2 Ln 30	-	Easement	20.79%	-
36	Rent From Affiliates	WP 10, Sch FR A-2 Ln 8	3,076	Wages & Salaries	88.48%	2,722
37	Facility Costs Billed to Affiliates	WP 10, Sch FR A-2 Ln 8	2,473	Wages & Salaries	88.48%	2,188
38	Other Rent From Electric Property	WP 10	4,695			405
39	<b>Total FERC Acct 454 - FERC Fm 1 Pg 300 Col B Ln 19 Entered in Col C</b>	Sum of (Ln 23) thru (Ln 38)	\$ 71,778			\$ 61,822

Commonwealth Edison Company						App 10
Other Revenues Information						Actual Data
						2012
						2013
						Projected Additions
Ln	(A) Description	(B) Source	(C) Total Company	(D) Allocator	(E) Percentage	(F) DS Jurisdictional
			(\$ in 000s)		%	(C) * (E)
						(\$ in 000s)
<b>FERC Acct 456 - Other Electric Revenues</b>						
40	IPP Electric Generation Study Reimbursement - A&G Accts	WP 10, Sch FR A-2 Ln 8		Wages & Salaries	88.48%	\$ -
41	IPP Electric Generation Study Reimbursement - Transmission Accts	WP 10		Non DS	0.00%	-
42	Fees Earned From Phone/Credit Card Program	WP 10	1,106	DS	100.00%	1,106
43	Engineering Studies	WP 10	973	DS	100.00%	973
44	Rate Relief Payment	WP 10	(2,000)	Non DS	0.00%	-
45	Submeter Lease	WP 10	463	DS	100.00%	463
46	Other Electric Revenues	WP 10	3,670			15
47	<b>Total FERC Acct 456 - FERC Fm 1 Pg 300 Col B Ln 21 Entered in Col C</b>	Sum of (Ln 40) thru (Ln 46)	\$ 4,212			\$ 2,557
<b>FERC Acct 456.1 - Revenues from Transmission of Electricity to Others</b>						
48	Network Transmission	WP 10	\$ 505,083	Non DS	0.00%	\$ -
49	Wholesale Distribution Revenues From Municipalities	WP 10				4,299
50	<b>Total FERC Acct 456.1 - FERC Fm 1 Pg 300 Col B Ln 22 Entered in Col C</b>	(Ln 48) + (Ln 49)	\$ 505,083			\$ 4,299
51	<b>Total Other Operating Revenues FERC Accts 450-457.2 - FERC Fm 1 Pg 300 Col B Ln 26 Entered in Col C</b>	(Ln 8) + (Ln 22) + (Ln 39) + (Ln 47) + (Ln 50)	\$ 622,741			\$ 107,627
<b>Other Adjs</b>						
52	Single Bill Option Credit	WP 10	\$ (230)	DS	100.00%	\$ (230)
53	Additional Lighting Facilities Charges	WP 10	7,507	DS	100.00%	7,507
54	Estimated Cost of Franchise DS	(3'); (App 11 Ln 41) / 1000	35,403			7,008
55	Central Air Conditioning Cycling	WP 10	(624)	DS	100.00%	(624)
56	Accounting Fees Collected Under Rider TAX	WP 10	7,558	DS	100.00%	7,558
57	Other Adjs	WP 10	426			426
58	<b>Subtotal -Other Adjs</b>	Sum of (Ln 52) thru (Ln 57)	50,040			21,645
59	<b>Total Other Revenues</b>	(Ln 51) + (Ln 58)	\$ 672,781			\$ 129,272
						To Sch FR A-1 Ln 22 and To Sch FR A-1 - REC Ln 22
Notes:						
(1') Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 11 Col D Ln 5						
(2') Company Transmission Formula Rate Filing Attachment H-13A to the PJM OATT Attachment 12 Col D Ln 1						
(3') Total Company source: FERC Fm 1 Pg 323 Col B Ln 188; DS Jurisdictional source App 11 Ln 41 divided by 1,000						

Commonwealth Edison Company						<b>App 11</b>
<b>Franchise Delivery Service Value Information</b>				2012	Actual Data	
				2013	Projected Additions	
Ln	(A) Description	(B) Source	(C) Annual Billing Units	(D) Current Unit Charges	(E) Franchise DS Value	
					(C) * (D)	
					\$	
	Watt-Hour					
1	CC	WP 10; ILCC No 10	9,899	\$7.50	\$74,243	
2	SMSC	WP 10; ILCC No 10	9,899	\$2.49	\$24,649	
3	DFC (kWh)	WP 10; ILCC No 10	1,938,766	\$0.02309	\$44,766	
4	IEDT (kWh)	WP 10; ILCC No 10	1,938,766	\$0.00120	\$2,327	
5	Total	Sum of (Ln 1) thru (Ln 4)			\$145,985	
	Small Load					
6	CC	WP 10; ILCC No 10	21,144	\$10.77	\$227,721	
7	SMSC	WP 10; ILCC No 10	21,144	\$8.79	\$185,856	
8	SV DFC (kW)	WP 10; ILCC No 10	371,830	\$4.85	\$1,803,376	
9	PV DFC (kW)	WP 10; ILCC No 10	300	\$2.15	\$645	
10	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.90	\$0	
11	IEDT (kWh)	WP 10; ILCC No 10	127,733,587	\$0.00120	\$153,280	
12	Total	Sum of (Ln 6) thru (Ln 11)			\$2,370,878	
	Medium Load					
13	CC	WP 10; ILCC No 10	3,697	\$13.70	\$50,649	
14	SMSC	WP 10; ILCC No 10	3,697	\$19.03	\$70,354	
15	SV DFC (kW)	WP 10; ILCC No 10	490,449	\$4.91	\$2,408,105	
16	PV DFC (kW)	WP 10; ILCC No 10	1,578	\$2.78	\$4,387	
17	PV TRC (kW)	WP 10; ILCC No 10	292	\$0.14	\$41	
18	IEDT (kWh)	WP 10; ILCC No 10	215,172,229	\$0.00120	\$258,207	
19	Total	Sum of (Ln 13) thru (Ln 18)			\$2,791,743	
	Large Load					
20	CC	WP 10; ILCC No 10	342	\$63.65	\$21,768	
21	SMSC	WP 10; ILCC No 10	342	\$20.26	\$6,929	
22	SV DFC (kW)	WP 10; ILCC No 10	136,636	\$5.20	\$710,507	
23	PV DFC (kW)	WP 10; ILCC No 10	0	\$3.58	\$0	
24	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.19	\$0	
25	IEDT (kWh)	WP 10; ILCC No 10	60,724,833	\$0.00120	\$72,870	
26	Total	Sum of (Ln 20) thru (Ln 25)			\$812,074	
	Very Large Load					
27	CC	WP 10; ILCC No 10	12	\$595.56	\$7,147	
28	SMSC	WP 10; ILCC No 10	12	\$20.33	\$244	
29	SV DFC (kW)	WP 10; ILCC No 10	9,903	\$5.23	\$51,793	
30	PV DFC (kW)	WP 10; ILCC No 10	0	\$3.96	\$0	
31	PV TRC (kW)	WP 10; ILCC No 10	0	\$0.20	\$0	
32	IEDT (kWh)	WP 10; ILCC No 10	4,094,569	\$0.00120	\$4,913	
33	Total	Sum of (Ln 27) thru (Ln 32)			\$64,097	
	Fixture-Included Lighting					
34	Fixture Equivalent (kWh) (1')	WP 10; ILCC No 10	11,174	\$0.0803	\$897	
35	IEDT (kWh)	WP 10; ILCC No 10	11,174	\$0.00120	\$13	
36	Total	Sum of (Ln 34) thru (Ln 35)			\$910	
	General Lighting					
37	SMSC	WP 10; ILCC No 10	68,400,281	\$0.00055	\$37,620	
38	DFC (kWh)	WP 10; ILCC No 10	68,400,281	\$0.01027	\$702,471	
39	IEDT (kWh)	WP 10; ILCC No 10	68,400,281	\$0.00120	\$82,080	
40	Total	Sum of (Ln 37) thru (Ln 39)			\$822,171	
41	<b>Total Franchise DS Value</b>	(Ln 5) + (Ln 12) + (Ln 19) + (Ln 26) + (Ln 33) + (Ln 36) + (Ln 40)			\$7,007,858	
	Note:				To App 10 Col F Ln 54	
(1')	Current average revenue per kWh for the delivery class					

**ICC Docket No. 13-0318**

**Commonwealth Edison Company's Response to  
The People of the State of Illinois ("AG") Data Requests  
AG 6.01 – 6.07**

**Date Received: August 29, 2013  
Date Served: September 10, 2013**

**REQUEST NO. AG 6.07:**

**Ref: ComEd Ex. 13.0, page 9, lines 167-172 (Interest at WACC without income taxes).**

According to Ms. Brinkman, "Mr. Brosch (AG Ex. 1.0, 13:293-18:391) and Mr. Gorman (CCI Ex. 1.0, 3:47-4:81) both advocate the use of the WACC without income tax impacts. This is a lower interest rate than the formula requires. The income tax gross-up is clearly reflected in the rate formula approved in Docket No. 13-0386. ComEd Ex." Please provide the following additional information:

- a. Explain when ComEd decided that an "income tax gross-up" was required to be applied to the WACC, and the basis for such decision.
- b. For each formula rate calculation exhibit previously filed by ComEd in Docket Nos. 11-0721 and 12-0321, state whether or not the Company applied the "income tax gross-up" to the WACC and explain the reason for either including or excluding the "income tax gross-up" within each submission.
- c. Does Ms. Brinkman or ComEd believe that the Commission has previously received any evidence or resolved any disputed issue regarding the application of an "income tax gross-up" to the WACC in determining interest on the reconciliation balance?
- d. Please provide citations for any affirmative response to part (c).
- e. Did ComEd, in any portion of its filing, discovery responses or other data provided by the Company in Docket No. 13-0386 specifically identify the change to apply an "income tax gross-up" to the WACC, relative to ComEd's prior filings in Docket Nos. 11-0721 or 12-0321.
- f. Please provide citations in support of any affirmative response to part (e).

**RESPONSE:**

ComEd objects to this data request on the grounds that the data request and the testimony to which it refers concern an issue that is not within the scope of this Annual Formula Rate Update proceeding. For this same reason, the data request also does not seek information that is reasonably calculated to lead to relevant and admissible evidence. ComEd further objects to this data request to the extent that it seeks the substance of privileged discussions between senior ComEd personnel and counsel concerning, inter alia, why various positions were and were not taken in prior litigation.

Subject to these Objections and its General Objections, ComEd states:

- a. The Public Utilities Act, as amended by Public Act 98-0015, grants utilities participating in EIMA the ability to recover the costs (time value of money and income taxes) of deferring revenue or overcollections and defines the time value of money as being equal to the utility's weighted average cost of capital ("WACC"). Those costs are a component of the utilities' costs, not their earnings. As with any such cost item, in order to fully recover the cost, it is necessary to apply an income tax gross up. This gross up is mathematically equivalent to collecting the time deferral cost without the gross up and separately collecting the resulting income tax cost. The necessity of collecting income tax costs has long been recognized as a ratemaking principle. Upon review of the changes required as a result of Public Act 98-0015, ComEd determined that it should be applying an income tax gross up in its rate formula.
- b. ComEd did not apply an income tax gross-up to the costs of the revenue deferrals in Docket No. 11-0721 or Docket No. 12-0321.

Upon review of the changes required as a result of Public Act 98-0015, ComEd believes it should have included an income tax gross-up in its rate formula. However, the Order in Docket No. 11-0721, did not fully recognize ComEd's costs excluding taxes, so the question is academic.

- c. Yes. ComEd provided a copy of its formula rate to parties during the implementation of Public Act 98-0015. This issue was discussed with Staff, and the Staff report filed on June 5, 2013 in Docket No. 13-0386 discusses the correction of an error to the interest calculation and notes that it results in an approximate \$1M refund to customers in 2013 rates. In addition, the income tax gross up is included on Sch FR D-1 lines 22-25 of the filed rate formula template. This same rate formula template was submitted as ComEd Ex. 13.01 in this proceeding.
- d. *See* ComEd's response to subpart (c) above.
- e. *See* ComEd's response to subpart (c) above.
- f. *See* ComEd's response to subpart (c) above.