

**Commonwealth Edison Company**  
Summary of BSC Costs Charged to ComEd  
For the Year 2013  
(In Thousands)

Line No.	FERC Account(s)	Description	Total Amount Charged from BSC to ComEd	Directs	Indirects	Comment/Description of Allocation
	(A)	(B)	(C)	(D)	(E)	(F)
1	107000	Construction Work in Progress	\$ 63,716	\$ 36,801	26,915	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
2	108100	Retirement work in progress-removal	1,960	1,306	654	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
3	163000	Stores expense (Allocated to Capital)	3,224	111	3,113	Allocated to Delivery Service Rate Base. See Page 2.
4	182300	Other Regulatory Assets	12,827	-	12,827	Applied to Rate Base net of Accumulated Amortization. Related to Merger Costs. See Page 2.
5		Total Capital and Regulatory Asset	81,727	38,218	43,509	
6	163000	Stores expense (Allocated to O&M)	316	11	305	Allocated to Delivery Service Operating Expenses. See Page 3.
7	407400	Reclass to Regulatory Asset	(12,827)	-	(12,827)	Included in Delivery Service Operating Expenses. Related to Merger Costs. See Page 3
8	416000	Expense of merchandising, jobbing/contracting	6	3	3	Excluded from Delivery Services Operating Expenses. See Page 3.
9	416004	3rd Party Billing	7	-	7	Excluded from Delivery Services Operating Expenses. See Page 3.
10	426100	Donations	2,067	-	2,067	Included in Delivery Services Operating Expenses after adjustments. See Page 3.
11	426300	Penalties	69	-	69	Excluded from Delivery Services Operating Expenses. See Page 3.
12	426400	Expenses of civic and political activities	395	-	395	Excluded from Delivery Services Operating Expenses. See Page 3.
13	557000	Other	103	102	1	Excluded from Delivery Services Operating Expenses. See Page 3.
14	560-573	Transmission	5,938	1,667	4,271	Excluded from Delivery Services Operating Expenses. See Page 3.
15	580-598	Distribution	10,926	6,545	4,381	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
16	901-908	Customer	22,725	11,724	11,001	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
17	920-935	A&G	126,832	38,606	88,226	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
18		Total Expenses	156,557	58,658	97,899	
19		Total BSC Costs (1)	\$ 238,284	\$ 96,876	\$ 141,408	

(1) Does not include \$350K billed to ComEd of Indiana and other, minor accounting differences of approximately \$(9K).

Commonwealth Edison Company  
 BSC Capital and Regulatory Asset Charges included in Rate Base  
 For the Year 2013  
 (In Thousands)

Line No.	FERC Account(s)	Sch B-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Rate Base				Details by Direct and MMF/Non-MMF Indirect						
				(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1														
2	163000	Lines 2 & 3	Stores expense allocated to capital	\$ 3,224			\$ 3,224	\$ 2,844 (f)	\$ -	\$ 2,844	\$ 98	\$ 1,494	\$ 1,252	\$ 2,844
3			Capital Expenditures											
4	107000	Lines 2 & 3	Construction Work in Progress	\$ 63,716	\$ (5,845) (c)	\$ (9,663)	\$ 48,208	\$ 48,208	\$ (112) (h)	\$ 48,096	\$ 27,779	\$ 11,051	\$ 9,266	\$ 48,096
5	108100	Lines 6 & 7	Retirement Work in Progress	1,960	(282) (c)		1,678	1,678		1,678	1,118	305	255	1,678
6			Total capital Expenditures	\$ 65,676	\$ (6,127)	\$ (9,663)	\$ 49,886	\$ 49,886	\$ (112)	\$ 49,774	\$ 28,897	\$ 11,355	\$ 9,521	\$ 49,774
7	182300	Line 13	Regulatory Asset	\$ 12,827	\$ (12,827) (d)(e)		\$ -	\$ -	\$ 9,129	\$ 9,129	\$ -	\$ 4,966	\$ 4,163	\$ 9,129
8		Total		\$ 81,727	\$ (18,954)	\$ (9,663)	\$ 53,110	\$ 52,730	\$ 9,017	\$ 61,747	\$ 28,995	\$ 17,815	\$ 14,937	\$ 61,747

Notes:

- (a) Amount included each line of Schedule B-1 FY, Page 1, Column (B) . Represents the amounts before jurisdictional adjustments on Schedule B-2, and only includes BSC costs which closed to plant in service in 2013, such costs included in ComEd's 2014 projected plant additions and certain 2013 deferred BSC merger-related O&M.
- (b) Amount included each line of Schedule B-1 FY, Page 1, Column (D) . Represents the amounts after jurisdictional adjustments on Schedule B-2.
- (c) Adjustment includes amount directly charged to and the portion of general and intangible plant allocated to Transmission.
- (d) Includes BSC related Merger costs for Transmission of \$1,416 and Distribution of \$11,411. The Distribution amount of \$11,411 less one year of amortization of \$2,282 is adjusted in Column (I) and is reflected in B-2 FY, Column G, Line 12.
- (e) Of the Delivery Service jurisdictional merger costs incurred in 2013 of \$11,432, the amount billed from BSC is \$11,411. Of the Transmission Service jurisdictional merger costs incurred in 2013 of \$1,418, the amount billed from BSC is \$1,415.
- (f) Undistributed Stores Expenses are allocated 91.08% to Capital, Capital amount then multiplied by the Wages and Salary Allocator. The amount indicated in Column (H) is included in Distribution rate base.
- (h) Capitalized Incentive Compensation Related to Net Income for BSC. See Schedule B-2.6.
- (i) See calculation of MMF as % of Indirects on Line 3, col. (E), page 4 of 4.
- (j) See calculation of Non-MMF as % of Indirects on Line 10, col. (E), page 4 of 4.

**Commonwealth Edison Company**  
BSC Expense included in Operating Expenses  
For the Year 2013  
(In Thousands)

Line No.	FERC Account(s)	Sch C-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Operating Expenses	Exclude Non-Delivery Service Accounts	Exclude Amounts for which Recovery is Not Requested	Adjusted BSC Costs Cols (D) thru (F)	Jurisdictional BSC Costs Included in Operating Expenses, Before Sch C-2 Adjustments (a)	Additional Adjustments Included in Sch C-1 FY, page 1, Col (C)	Jurisdictional BSC Costs Included in Operating Expenses (b) Cols (H) + (I)	Details by Direct and MMF/Non-MMF Indirect			
											Jurisdictional BSC Costs Included in Operating Expenses Direct	Jurisdictional BSC Costs Included in Operating Expenses - Indirect MMF (l)	Jurisdictional BSC Costs Included in Operating Expenses - Indirect Non-MMF (m)	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1			Operating Expenses									54.4%	45.6%	
2	163000	Line 8	Stores expense allocated to O&M	\$ 316	\$ -	\$ -	\$ 316	\$ 279 (f)	\$ (16) (i)	\$ 263	\$ 9	\$ 138	\$ 116	\$ 263
3	557000	Line 5	Other	103	(103)	-	-	-	-	-	-	-	-	-
4	560-573	Line 6	Transmission	5,938	(5,938)	-	-	-	-	-	-	-	-	-
5	580-598	Line 8	Distribution	10,926	-	-	10,926	10,926	(154) (i)	10,772	6,453	2,349	1,970	10,772
6	901-908	Lines 9+10	Customer Accounts Expenses	22,725	-	-	22,725	22,725	-	22,725	11,724	5,984	5,017	22,725
7	920-935	Line 12	Administrative and General Expenses	126,832	-	(9,811) (d)	117,021	103,224 (h)	(6,961) (i)(j)	96,263	29,301	36,423	30,539	96,263
8			Total Operating Expenses	\$ 166,840	\$ (6,041)	\$ (9,811)	\$ 150,988	\$ 137,154	\$ (7,131) (i)(j)	\$ 130,023	\$ 47,487	\$ 44,894	\$ 37,642	\$ 130,023
9			Other Income and Deductions											
10	407400	Line 15	Regulatory Amortization	\$ (12,827)	\$ 1,416 (c)	\$ 11,411 (k)	\$ -	\$ -	\$ (9,129) (k)	\$ (9,129)	-	(4,966)	(4,163)	(9,129)
11	416000	N/A	Expense of merchandising, jobbing/contracting	6	(6)	-	-	-	-	-	-	-	-	-
12	416004	N/A	3rd Party Billing	7	(7)	-	-	-	-	-	-	-	-	-
13	426100	Line 12	Donations	2,067	-	(463) (e)	1,604	1,415 (h)	-	1,415	-	770	645	1,415
14	426300	N/A	Penalties	69	(69)	-	-	-	-	-	-	-	-	-
15	426400	N/A	Expenses of civic and political activities	395	(395)	-	-	-	-	-	-	-	-	-
16			Total Other Income and Deductions	\$ (10,283)	\$ 939	\$ 10,948	\$ 1,604	\$ 1,415	\$ (9,129)	\$ (7,714)	\$ -	\$ (4,196)	\$ (3,518)	\$ (7,714)
17		Total		\$ 156,557	\$ (5,102)	\$ 1,137	\$ 152,592	\$ 138,569	\$ (16,260)	\$ 122,309	\$ 47,487	\$ 40,698	\$ 34,124	\$ 122,309

Notes:

- (a) Amount included each line of Schedule C-1 FY, Page 1, Column (B) . Represents the amounts before jurisdictional adjustments on Schedule C-2.
- (b) Amount included each line of Schedule C-1 FY, Page 1, Column (D) . Represents the amounts after jurisdictional adjustments on Schedule C-2.
- (c) Transmission related Merger costs.
- (d) BSC amounts included in the Adjustments made to O&M as shown on WPC-1a:
  - (i) BSC allocated general advertising expenses included in adj shown on WPC-1a, Line 11, Col. (J). \$ (180)
  - (ii) BSC allocated executive compensation included in adj. shown on WPC-1a, Line 15, Col. (J). See also WPC-1c. (8,727)
  - (iii) BSC IT costs included in EIMA cost adjust. shown on WPC-1a, Line 16, Col. (I). (From WPC-1d) (12)
  - (iv) 50% of BSC allocated corporate jet costs included in adj. shown on WPC-1a, Line 23, Col. (J). (892)

\$ (9,811)

- (e) BSC allocated donations excluded from the adjustment shown on WPC-1a, Line 10, Col. (J). \$ (463)
- (f) Undistributed Stores Expenses are allocated 8.92% to O&M Expense. Expense amount then multiplied by the Wages and Salary Allocator. The amount indicated in Column (H) is included in Distribution expense.
- (g) Included in A&G expenses. Allocated to delivery services using the Wages and Salaries Allocator.
- (h) Removal of Net Income Goal Related Incentive Compensation. (\$6,944). See Schedule C-2.5, Line 17 (the sum of Lines 3,7,8,13, and 16). \$ (6,944)
- (i) Pension adjustment for BSC AIP (\$7) and BSC Perq adjustment (\$180). (187)

\$ (7,131)

- (k) Of the Delivery Service jurisdictional merger costs incurred in 2013 of \$11,432, the amount billed from BSC is \$11,411. The amortization of \$11,411 over 5 years is included in Schedule FR C-1 FY, page 1, Line 15. The incurred BSC cost (\$11,411) minus amortization of \$2,282 equals the adjustment (\$9,129) and are reflected in Schedule C-2.2 Lines 2 and 3, respectively.

- (l) See calculation of MMF as % of Indirects on Line 3, col. (E), page 4 of 4.
- (m) See calculation of Non-MMF as % of Indirects on Line 10, col. (E), page 4 of 4.

Top Allocators used to bill costs to ComEd by BSC

Line No.		BSC Revenues			BSC Revenues	
		Rank	Total Revenues from ComEd	Revenue as a % of Total Rev	Indirect Revenues from ComEd	Revenue as a % of
						Total Indirect Revenue
(A)	(B)	(C)	(D)	(E)		
1	Modified Massachusetts Formula (MMF)		(65,721,738)	27.5%	(65,721,738)	46.4%
2	EED MMF		(11,250,874)	4.7%	(11,250,874)	8.0%
3	Sub-Total: MMF Indirect Revenues from ComEd		(76,972,612)	32.3%	(76,972,612)	54.4%
4	IT Infrastructure Services Billings	1	(11,933,951)	5.0%	(11,933,951)	8.4%
5	Number of Customers-EED Client Companies Only (ComEd & PECO)	2	(10,356,331)	4.3%	(10,356,331)	7.3%
6	Total IT Service Company Billings	3	(6,245,186)	2.6%	(6,245,186)	4.4%
7	All Client Companies - Total Employee Headcount	4	(3,249,060)	1.4%	(3,249,060)	2.3%
8	ETS DBA App Services - based on charged hours	5	(3,040,960)	1.3%	(3,040,960)	2.1%
9	Other Allocators		(29,713,680)	12.5%	(29,713,680)	21.0%
10	Sub-Total: Non-MMF Indirect Revenues from ComEd		(64,539,169)	27.0%	(64,539,169)	45.6%
11	<b>Direct Billed</b>		(97,113,199)	40.7%		
12	Total Revenues from ComEd		<b>(238,624,980)</b>	<b>100.0%</b>	Total Indirect Revenues from ComEd <b>(141,511,780)</b>	<b>100.0%</b>