

SUPPLEMENTAL DIRECT TESTIMONY

OF

RICHARD W. BRIDAL II
Accountant
Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Commonwealth Edison Company

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

Docket No. 14-0312

July 16, 2014

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ATTACHMENTS

Attachment A ComEd responses to Staff Data Requests RWB 10.01 through
RWB 10.03 with Attachments

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. Have you previously filed testimony in this proceeding?**

6 A. Yes, my direct testimony was filed as ICC Staff Ex. 2.0 on July 1, 2014.

7 **Q. What is the purpose of your supplemental direct testimony in this**
8 **proceeding?**

9 A. The purpose of my supplemental direct testimony is to update my adjustment to
10 credit card charges as presented on Schedule 2.02 in my direct testimony for
11 information that was not available when my direct testimony was filed. My
12 revised adjustment updates Schedule 2.02 Adjustment to Credit Card Charges to
13 incorporate information ComEd provided on July 14, 2014 in response to Staff
14 Data Requests ("DR") RWB 10.01 through RWB 10.03. My revised adjustment
15 also updates Schedule 2.02 to include costs for certain credit card charges for
16 which ComEd is no longer seeking recovery that were inadvertently omitted from
17 Schedule 2.02. This updated adjustment will be reflected in Staff's rebuttal
18 revenue requirement to be filed on August 11, 2014.

19 **Schedule Identification**

20 **Q. Are you sponsoring any schedules as part of your supplemental direct**
21 **testimony?**

22 A. Yes. I prepared the following schedule:

23 Schedule 6.01 Adjustment to Credit Card Charges.

24 **Q. Have you included any attachments as part of your supplemental direct**
25 **testimony?**

26 A. Yes. I have included the following attachment:

27 Attachment A ComEd Responses to Staff Data Requests RWB 10.01
28 through RWB 10.03 with Attachments.

29 **Adjustment to Credit Card Charges**

30 **Q. In your direct testimony, did you indicate that responses to Staff DRs were**
31 **outstanding?**

32 A. Yes. At that time, Company responses to Staff DRs RWB 10.01 through RWB
33 10.03 were outstanding. I received the Company's responses on July 14, 2014,
34 and am updating my adjustment to credit card charges for the new information
35 provided in the Company's DR responses.

36 **Q. Why did you update your adjustment to credit card charges for the new**
37 **information provided in the Company's DR responses?**

38 A. In response to Staff DRs RWB 10.01 through RWB 10.03, ComEd provided
39 additional summaries of its supply credit card charges for select Merchant
40 Category Codes ("MCC").¹ Similar to the DR responses I relied upon when
41 preparing my direct testimony, the Company's responses to Staff DRs RWB
42 10.01 through RWB 10.03 identified various incremental charges for which the
43 Company is no longer seeking recovery. Further, the DR responses identify
44 additional costs for which the Company still seeks recovery that are associated

¹ Attachment A, ComEd Responses to Staff DRs RWB 10.01 through RWB 10.03 with Attachments.

45 with employee recognition, working lunches, and other meals and food provided
46 to employees. These costs are similar to costs removed in my direct testimony
47 Schedule 2.02, and should also be removed from the revenue requirement.

48 **Q. Why did you update your adjustment to credit card charges for certain**
49 **credit card charges for which ComEd is no longer seeking recovery that**
50 **were inadvertently omitted from your Schedule 2.02?**

51 A. I have included these costs in my Schedule 6.01 so the adjustment captures all
52 of the costs for which ComEd is no longer seeking recovery. These costs should
53 have been included in my Schedule 2.02. The costs in question were identified
54 in the Company's responses to Staff DRs RWB 6.01 and RWB 6.02.²

55 **Q. Does the rationale for the adjustment set forth in Schedule 6.01 Adjustment**
56 **to Credit Card Charges differ from that set forth in your direct testimony for**
57 **Schedule 2.02?**³

58 A. No. The rationale for the adjustment remains the same. ComEd is no longer
59 seeking recovery for some costs associated with certain Company credit card
60 charges by Company employees, so my adjustment removes those costs.

61 Other credit card costs associated with employee recognition, working lunches,
62 and other meals and food provided to employees, for which ComEd is seeking
63 recovery, may arguably encourage Company employees or improve the
64 Company employees' work experience, but they have not been shown to be just

² Staff Ex. 2.0, Attachment B, ComEd responses to Staff Data Requests RWB 6.01 through RWB 6.05 with Attachments.

³ Staff Ex. 2.0, 7-9.

65 and reasonable nor prudent and reasonable costs necessary for the provision of
66 regulated utility service. In addition, these costs have not been shown to
67 enhance the customer experience. As such, these other credit card costs should
68 also be removed from the revenue requirement.

69 **Conclusion**

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

71 **A. Yes.**

Commonwealth Edison Company
 Adjustment to Credit Card Expenditures
 For the Filing Year Ending December 31, 2014
 (In Thousands)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
	<u>Credit Card Expenditures ComEd Identifies as No Longer Being Sought for Recovery - Distribution Expense</u>			
1	Voluntary Reduction to Credit Card Expenditures	\$ (164)		Staff Ex. 2.0, Sch 2.02, Page 2, Line 7
2	Additional Staff Disallowance	(330)		Staff Ex. 2.0, Sch 2.02, Page 3, line 18
3	Staff Adjustment - Distribution Expense		\$ (494)	Line 1 + Line 2
	<u>Credit Card Expenditures ComEd Identifies as No Longer Being Sought for Recovery - Customer Expense</u>			
4	Voluntary Reduction to Credit Card Expenditures	\$ (43)		Staff Ex. 2.0, Sch 2.02, Page 2, Line 15
5	Additional Staff Disallowance	-		
6	Staff Adjustment - Customer Expense		\$ (43)	Line 4 + Line 5
	<u>Credit Card Expenditures ComEd Identifies as No Longer Being Sought for Recovery - A&G Expense</u>			
7	Voluntary Reduction to Credit Card Expenditures	\$ (233)		Staff Ex. 2.0, Sch 2.02, Page 2, Line 22
8	Additional Staff Disallowance	-		
9	Staff Adjustment - A&G Expense		\$ (233)	Line 7 + Line 8
10	Total Staff Adjustment to Operating Expenses		\$ (770)	Line 3 + Line 6 + Line 9
	<u>Credit Card Expenditures ComEd Identifies as No Longer Being Sought for Recovery - Capitalized Costs</u>			
11	Voluntary Reduction to Credit Card Expenditures	\$ (6)		Staff Ex. 2.0, Sch 2.02, Page 2, Line 26
12	Additional Staff Disallowance	-		
13	Staff Adjustment - Capitalized Costs (UPIS)		\$ (6)	Line 11 + Line 12
14	Staff Adjustment - Accum Depr Assoc with Cap. Costs		\$ - *	ComEd DR Resp. RWB 6.03 + 6.05
15	Staff Adjustment - ADIT Assoc with Cap. Costs		\$ - *	ComEd DR Resp. RWB 6.03 + 6.05
16	Staff Adjustment - Depr Exp Assoc with Cap. Costs		\$ - *	ComEd DR Resp. RWB 6.03 + 6.05

* Accumulated Depreciation, ADIT, and Depreciation Expense amounts were each less than \$500, and did not round up to \$1,000.

Commonwealth Edison Company
 Adjustment to Credit Card Expenditures
 For the Filing Year Ending December 31, 2014
 (In Dollars)

Line No.	Description (a)	Amount (b)	Source (d)
<u>Credit Card Expenditures ComEd Identifies as No Longer Being Sought for Recovery</u>			
<u>Distribution Expense</u>			
1	Voluntary Reduction to Supply Credit Card Expenditures	\$ (146,910)	ComEd DR Resp. RWB 1.01_Attach 2
2	Voluntary Reduction to T&E Credit Card Expenditures	(9,583)	ComEd DR Resp. RWB 1.02_Attach 2
3	Additional Voluntary Reduction to T&E Credit Card Expenditures	(1,425)	ComEd DR Resp. RWB 6.01_Attach 2
4	Additional Voluntary Reduction to T&E Credit Card Expenditures	(50)	ComEd DR Resp. RWB 6.02_Attach 2
5	Additional Voluntary Reduction to Supply Credit Card Expenditures	(4,060)	ComEd DR Resp. RWB 10.01_Attach 2
6	Additional Voluntary Reduction to Supply Credit Card Expenditures	(2,000)	ComEd DR Resp. RWB 10.02_Attach 2
7	Total Voluntary Reduction - Distribution Expense	<u>(164,028)</u>	Sum of Lines 1 thru 6
<u>Customer Expense</u>			
8	Reduction to Supply Credit Card Expenditures	(30,145)	ComEd DR Resp. RWB 1.01_Attach 2
9	Reduction to T&E Credit Card Expenditures	(12,627)	ComEd DR Resp. RWB 1.02_Attach 2
10	Additional Voluntary Reduction to T&E Credit Card Expenditures	902	ComEd DR Resp. RWB 6.01_Attach 2
11	Additional Voluntary Reduction to T&E Credit Card Expenditures	(900)	ComEd DR Resp. RWB 6.02_Attach 2
13	Additional Voluntary Reduction to Supply Credit Card Expenditures	(665)	ComEd DR Resp. RWB 10.01_Attach 2
14	Additional Voluntary Reduction to Supply Credit Card Expenditures	-	ComEd DR Resp. RWB 10.02_Attach 2
15	Total Voluntary Reduction - Customer Expense	<u>(43,435)</u>	Sum of Lines 8 through 14
<u>A&G Expense</u>			
16	Reduction to Supply Credit Card Expenditures	(160,558)	ComEd DR Resp. RWB 1.01_Attach 2
17	Reduction to T&E Credit Card Expenditures	(62,659)	Sum of Lines 1 through 16
18	Additional Voluntary Reduction to T&E Credit Card Expenditures	(4,570)	ComEd DR Resp. RWB 6.01_Attach 2
19	Additional Voluntary Reduction to T&E Credit Card Expenditures	(400)	ComEd DR Resp. RWB 6.02_Attach 2
20	Additional Voluntary Reduction to Supply Credit Card Expenditures	(4,770)	ComEd DR Resp. RWB 10.01_Attach 2
21	Additional Voluntary Reduction to Supply Credit Card Expenditures	(184)	ComEd DR Resp. RWB 10.02_Attach 2
22	Total Voluntary Reduction - A&G Expense	<u>(233,141)</u>	Sum of Lines 15 thru 20
<u>Capitalized Charges</u>			
23	Reduction to Supply Credit Card Expenditures	(4,725)	ComEd DR Resp. RWB 1.01_Attach 2
24	Reduction to T&E Credit Card Expenditures	(931)	ComEd DR Resp. RWB 1.02_Attach 2
25	Additional Voluntary Reduction to T&E Credit Card Expenditures	(40)	ComEd DR Resp. RWB 6.01_Attach 2
26	Total Voluntary Reduction - Capitalized Charges	<u>\$ (5,696)</u>	Sum of Lines 22 thru 24

Commonwealth Edison Company
 Adjustment to Credit Card Expenditures
 For the Filing Year Ending December 31, 2014
 (In Dollars)

Line No.	Description (a)	Amount (b)	Source (d)
<u>Credit Card Expenditures Disallowed by Staff in Addition to Those Voluntarily Excluded by the Company</u>			
1	T&E MCC Code 5099 - Update plaque names for Project Management Institute graduates	\$ (207)	ComEd DR Resp. RWB 6.01_Attach 1
2	T&E MCC Code 5462 - Meals related to internal working meetings	(3,771)	(a) ComEd DR Resp. RWB 6.01_Attach 1
3	T&E MCC Code 5811 - Catered meals related to storm support, training, conferences, staff meeting meals	(46,358)	(b) ComEd DR Resp. RWB 6.01_Attach 1
4	T&E MCC Code 5921 - Meals for conferences to educate/inform employees	(3,585)	(c) ComEd DR Resp. RWB 6.01_Attach 1
5	T&E MCC Code 5941 - Employee acknowledgement	(122)	(d) ComEd DR Resp. RWB 6.01_Attach 1
6	T&E MCC Code 5945 - Frames for recognition of training	(2,710)	ComEd DR Resp. RWB 6.01_Attach 1
7	T&E MCC Code 5947 - Employee acknowledgement	(616)	(e) ComEd DR Resp. RWB 6.01_Attach 1
8	T&E MCC Code 7992 - Working lunch meeting	(52)	(f) ComEd DR Resp. RWB 6.01_Attach 1
9	T&E MCC Code 7933 - Employee acknowledgement	(1,022)	(g) ComEd DR Resp. RWB 6.04_Attach 1
10	T&E MCC Code 7991 - Employee acknowledgement	(81)	(h) ComEd DR Resp. RWB 6.04_Attach 1
11	T&E MCC Code 7994 - Employee acknowledgement	(225)	ComEd DR Resp. RWB 6.04_Attach 1
12	T&E MCC Code 7999 - Employee acknowledgement	(143)	ComEd DR Resp. RWB 6.04_Attach 1
13	Supply MCC Code 5462 - Meals related to internal working meetings	(21,951)	(i) ComEd DR Resp. RWB 10.01_Attach 1
14	Supply MCC Code 5811 - Catered meals related to storm support, training, conferences, staff meeting meals	(240,049)	(j) ComEd DR Resp. RWB 10.01_Attach 1
15	Supply MCC Code 5945 - Frames for recognition of training	(1,299)	(k) ComEd DR Resp. RWB 10.01_Attach 1
16	Supply MCC Code 5947 - Employee acknowledgement	(4,888)	(l) ComEd DR Resp. RWB 10.01_Attach 1
17	Supply MCC Code 7992 - Recognition breakfast for field employees	(2,488)	ComEd DR Resp. RWB 10.01_Attach 1
18	Total Credit Card Expenditures Disallowed by Staff	<u>\$ (329,567)</u>	Sum of Lines 1 through 17

Notes:

- | | |
|--|---|
| (a) \$4,831 less voluntary exclusion of \$1,060 | (g) \$2,574 less \$1,552 Voluntary Exclusion |
| (b) \$ 97,192 less \$46,838 below the line and \$3,996 Voluntary Exclusion | (h) \$105 less \$24 Voluntary Exclusion |
| (c) \$ 3,685 less \$100 Voluntary Exclusion | (i) \$28,626 less \$44 below the line & \$6,611 voluntary exclusion |
| (d) \$278 less \$156 below the line | (j) \$282,255 less \$2,256 below the line & \$39,950 voluntary |
| (e) \$1,279 less \$511 below the line and \$152 Voluntary Exclusion | (k) \$1,569 less \$270 voluntary exclusion |
| (f) \$132 less \$80 below the line | (l) \$6,702 less \$166 voluntary exclusion less \$1,648 voluntary |

ICC Docket No. 14-0312

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 10.01 – 10.03
Date Received: June 25, 2014
Date Served: July 14, 2014**

REQUEST NO. RWB 10.01:

Referring to ComEd's DR Response RWB 1.01_Attach 1, please provide a detailed explanation of the nature of the transactions summarized in the MCC Codes listed below. Please include examples of the transactions summarized in the MCC Codes and a discussion of why the costs for transactions of that nature are reasonable and prudent expenses to be recovered from ratepayers.

<u>MCC Code</u>	<u>MCC Code Description</u>
3731	Harrah's Hotels and Casinos
4468	Marinas, Marine Service, and Supplies
4812	Telecommunications Equipment Inc. Telephone Sales
4899	Cable and Other Pay Television
5099	Durable Goods, Not Elsewhere Classified
5199	Non-durable Goods, Not Elsewhere Classified
5311	Department Stores
5422	Freezer and Locker Meat Provisioners
5462	Bakeries
5655	Sports Apparel, Riding Apparel Stores
5735	Record Shops
5811	Caterers
5813	Drinking Places (Alcoholic Beverages), Bars, Taverns...
5921	Package Stores – Beer, Wine, and Liquor
5940	Bicycle Shops – Sales and Service
5941	Sporting Goods Stores
5945	Hobby, Toy, and Game Shops
5947	Card Shops, Gift, Novelty, and Souvenir Shops
5964-5969	Various Direct Marketing Charges
5996	Swimming Pools – Sales, Service, and Supplies
7230	Barber and Beauty Shops
7393	Protective Security Services – Incl Armored Cars...
7922	Theatrical Producers, Ticket Agencies
7992	Golf Courses - Public
7997	Membership Clubs, Country Clubs, and Private Golf
7998	Aquariums, Sea-aquariums, Dolphinariums
8220	Colleges, Junior Colleges, Universities, Professional Schools
8244	Business and Secretarial Schools
8249	Vocational Schools and Trade Schools
8299	Schools and Educational Services
8398	Charitable and Social Service Organizations
8641	Civic, Fraternal, and Social Organizations
8661	Religious Organizations
9222	Fines

RESPONSE:

See the attachment labeled as RWB 10.01_Attach 1 for a detailed explanation of the 2013 transactions summarized in the MCC Codes listed above.

ComEd has reviewed these charges and based on this review and to limit the issues in this proceeding, ComEd is no longer seeking recovery of \$11,146 (non-jurisdictional) of expense in the revenue requirement in this proceeding in addition to the amounts reflected in ComEd's Response to Staff Data Request RWB 1.01 and RWB 10.02. ComEd will reflect these revenue requirement reductions in its Rebuttal Testimony. The total of these amounts can be found in Column (J) of the attachment labeled as RWB 10.01_Attach 1.

The attachment labeled as RWB 10.01_Attach 2 is a summary of the jurisdictional voluntary reductions by account grouping for the amounts listed in the attachment labeled as RWB 10.01_Attach 1.

**Commonwealth Edison Company
 2013 Summary of Merchant Category Code (MCC) for Supply Credit Cards**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
MCC Code	MCC Code Description	Sum of Transaction Amount	Count of Records	% of Total Spend	Charged to Utility Operating Income (Below the Line and Already Excluded from Revenue Requirement)	Total Voluntary Reduction	Voluntary Reduction - Jurisdictional Amount (To Be Removed in Rebuttal Testimony)	Comments Related to Items Not Voluntarily Removed	Additional Voluntary Reductions
3731	HARRAH'S HOTELS AND CASINOS	781	15	0%	-	-	-	Hoteling for Storm Restoration.	
4468	Marinas, Marine Service, and Supplies	5,787	14	0%	-	-	-	Ground Test Device Covers.	
4812	Telecommunications Equipment including telephone sales	31,246	379	2%	-	-	-	Wireless card/hand free headset for field Employees to insure efficiency and safety of our employees which result in more work accomplished because employee can log in at job site.	
4899	Cable and other pay television (previously Cable Services)	25,425	423	2%	-	-	-	Cable Services for field offices for news and weather channels (such as CNN).	
5099	Durable Goods, Not Elsewhere Classified	37,061	75	3%	-	-	-	Specialized fleet repair, Security badges, safety materials and flaggers.	
5199	Non-durable Goods, Not Elsewhere Classified	33,347	30	2%	-	-	-	Primarily call center relocation meetings and events to retain employees during relocation and insure customer service is not compromised.	206
5311	Department Stores	10,734	49	1%	-	-	-	Tools for trucks from vendor such as Sears.	676
5422	Freezer and Locker Meat Provisioners, Meat Provisioners – Freezer and Locker	19	1	0%	-	-	-	Voluntarily Excluded - N/A	19
5462	Bakeries	28,606	353	2%	44	6,611	5,260	Primarily meals related to internal working meetings/	
5655	Sports Apparel, Riding Apparel Stores	712	6	0%	-	-	-	Waders for flood and materials for training.	120
5735	Record Shops	152	9	0%	-	152	134	Voluntarily Excluded - N/A	
5811	Caterers	282,255	1,248	20%	2,256	39,950	32,650	Primarily meals related to storm support, overtime, training, conferences (such as Smart Grid/Smart Meter) and staff working lunches.	
5813	Drinking Places (Alcoholic Beverages), Bars, Taverns, Cocktail lounges, Nightclub	6,950	238	0%	-	-	-	Primarily overtime meals at restaurants such as Harold's Fish and Chicken & Bocces Sport Bar.	
5921	Package Stores – Beer, Wine, and Liquor	438	23	0%	-	-	-	Primarily overtime meals at restaurants such as Little Brown Pub Inc.	
5940	Bicycle Shops – Sales and Service	38	1	0%	-	-	-	Chain repair for construction tool.	
5941	Sporting Goods Stores	26,334	48	2%	1,531	46	41	Bite Blockers for dog bite prevention for meter readers, waders for flood, and equipment for facility.	487
5945	Hobby, Toy, and Game Shops	1,569	18	0%	-	-	-	Frames for employee recognition of training/certification.	270
5947	Card Shops, Gift, Novelty, and Souvenir Shops	6,702	52	0%	-	166	182	Primarily safety & service recognitions.	1,648
5964	Direct Marketing – Catalog Merchant	106,240	240	7%	-	2,025	1,786	Ford Integrated Diagnostic System subscription for fleet vehicles, uniform purchase and cleaning, fireproof cabinet for aerosol cans and other safety equipment.	1,527
5965	Direct Marketing – Catalog and Catalog and Retail Merchant	9,958	40	1%	-	-	-	Office supplies from Office Depot and Utility Finance & Accounting Professional seminars.	248
5968	Direct Marketing – Continuity/Subscription Merchant	7,152	70	0%	432	-	-	Energy Orbit training, surveying tool and subscriptions such as Crain's and Wall St. Journal for Communications departments.	2,893
5969	Direct Marketing – Not Elsewhere Classified	512,621	266	36%	1,138	35,398	32,683	Fleet supplies and parts, Materials for meetings/conferences to educate employees on Company's projects and employee acknowledgement.	
5996	Swimming Pools – Sales, Service, and Supplies	755	1	0%	-	-	-	Equipment for field employees to prevent injuries.	

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
MCC Code	MCC Code Description	Sum of Transaction Amount	Count of Records	% of Total Spend	Charged to Utility Operating Income (Below the Line and Already Excluded from Revenue Requirement)	Total Voluntary Reduction	Voluntary Reduction - Jurisdictional Amount (To Be Removed in Rebuttal Testimony)	Comments Related to Items Not Voluntarily Removed	Additional Voluntary Reductions
7230	Barber and Beauty Shops	782	3	0%	-	-	-	Voluntarily Excluded - N/A	782
7393	Protective and Security Services – Including Armored Cars and Guard Dogs	5,638	3	0%	-	-	-	Bite Blocker for dog bite prevention for Meter Readers.	
7922	Theatrical Producers (Except Motion Pictures), Ticket Agencies	65,081	38	5%	10,593	52,188	43,386	Crowdsourcing for bill transformation.	
7992	Golf Courses – Public	2,488	8	0%	-	-	-	Recognition breakfast for field employees.	1,153
7997	Membership Clubs (Sports, Recreation, Athletic), Country Clubs, and Private Golf	12,644	13	1%	5,000	-	-	Illinois Arborest Association Membership for Vegetation Department and team building events.	
7998	Aquariums, Sea-aquariums, Dolphinariums	21,481	4	1%	-	-	-	Facility rental for off-site key manager meeting (> 100 employees).	
8220	Colleges, Junior Colleges, Universities, and Professional Schools	29,825	34	2%	4,257	8,675	7,652	Professional trainings such as financial acumen course for non-financial employees.	
8244	Business and Secretarial Schools	5,294	6	0%	-	-	-	Professional training and seminar such as Six Sigma quality training.	
8249	Vocational Schools and Trade Schools	9,159	12	1%	-	-	-	Professional training and seminar such as Star 12.	
8299	Schools and Educational Services (Not Elsewhere Classified)	95,879	124	7%	-	-	-	Supplies and equipment for Training Department, training/education (such as crane, heavy equipment, and CDL classes).	
8398	Charitable and Social Service Organizations	36,879	78	3%	22,995	325	287	Professional conference, meetings and memberships such as AABE Conference and International Society of Arboriculture membership for Vegetation department.	1,118
8641	Civic, Fraternal, and Social Associations	12,714	45	1%	-	1,400	1,235	Professional membership such as Tree Care Industry Association and Association of Energy Service Companies.	
8661	Religious Organizations	4,400	4	0%	-	4,400	4,176	Voluntarily Excluded - N/A	
9222	Fines	2,117	2	0%	-	200	176	Utility services (electric, water, sanitation) for temporary facilities established for work in ComEd territory. Temporarily paid for via pcard. Now being paid for via company standard process.	
Total		\$ 1,439,260	3,973	100%	\$ 48,245	\$ 151,536	\$ 129,649		\$ 11,146

Commonwealth Edison Company
2013 Summary of Merchant Category Code (MCC) for Supply Credit Card Voluntary Reduction - Jurisdictional
 (In Dollars)

(A) MCC Code	(B) Transmission Expense	(C) Distribution Expense	(D) Customer Expense	(E) Administration and General	(F) Capital	(G) Total
Supply Credit Card Expenditures (1)	\$ 1,014	\$ 4,060	\$ 665	\$ 5,407	\$ -	\$ 11,146
Jurisdictional Allocator	0.00%	100.00%	100.00%	88.21%	0.00%	
Jurisdictional Amount	\$ -	\$ 4,060	\$ 665	\$ 4,770	\$ -	\$ 9,495

(1) Represents the additional voluntary reduction amounts by account type from the attachment to ComEd's Response to Staff Data Request RWB 10.01 labeled as RWB 10.01_Attach 1, Column (J).

ICC Docket No. 14-0312

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 10.01 – 10.03
Date Received: June 25, 2014
Date Served: July 14, 2014**

REQUEST NO. RWB 10.02:

Referring to ComEd's DR Response RWB 1.01_Attach 1, please provide a detailed explanation of why the transactions summarized in the MCC Codes listed below are being purchased on a credit card rather than through a more formal process (e.g., purchase requisitions, direct invoicing to ComEd, etc.).

<u>MCC Code</u>	<u>MCC Code Description</u>
4900	Electric, Gas, Sanitary and Water Utilities
8011-8099	Various Medical Charges
8111	Legal Services and Attorneys
8999	Professional Services

RESPONSE:

See the attachment labeled as RWB 10.02_Attach 1 for a detailed explanation of the 2013 transactions summarized in the MCC Codes listed above.

ComEd has reviewed these charges and based on this review and to limit the issues in this proceeding, ComEd is no longer seeking recovery of \$2,209 (non-jurisdictional) of expense in the revenue requirement in this proceeding in addition to the amounts reflected in ComEd's Response to Staff Data Request RWB 1.01 and RWB 10.01. ComEd will reflect these revenue requirement reductions in its Rebuttal Testimony. The total of these amounts can be found in Column (J) of the attachment labeled as RWB 10.02_Attach 1.

The attachment labeled as RWB 10.02_Attach 2 is a summary of the jurisdictional voluntary reductions by account grouping for the amounts listed in the attachment labeled as RWB 10.02_Attach 1.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
MCC Code	MCC Code Description	Sum of Transaction Amount	Count of Records	% of Total Spend	Charged to Utility Operating Income (Below the Line and Already Excluded from Revenue Requirement)	Total Voluntary Reduction	Voluntary Reduction - Jurisdictional Amount (To Be Removed in Rebuttal Testimony)	Comments Related to Items Not Voluntarily Removed	Additional Voluntary Reductions
4900	Electric, Gas, Sanitary and Water Utilities	26,266	54	11%	-	-	-	Utility services (electric, water, sanitation) for temporary facilities established for work in ComEd territory. Temporarily paid for via pcard. Now being paid for via company standard process.	
8011	Doctors and Physicians (Not Elsewhere Classified)	54,283	832	23%	-	20	18	Non routine medical expenses (example: CDL license medical test) for field employees on an as needed basis and vendor requires payment prior to or at time of service.	
8042	Optometrists and Ophthalmologists	3,295	13	1%	-	-	-	As needed prescription safety glasses.	
8043	Opticians, Opticians Goods and Eyeglasses	1,493	4	1%	-	-	-	As needed prescription safety glasses.	
8049	Podiatrists and Chiropractors	40	1	0%	-	-	-	Seat foam and back rest for truck.	
8062	Hospitals	3,643	61	2%	-	-	-	Non routine medical expenses (example: CDL license medical test) for field employees on an as needed basis and vendor requires payment prior to or at time of service.	
8099	Medical Services and Health Practitioners (Not Elsewhere Classified)	11,614	131	5%	-	-	-	Non routine medical expenses (example: CDL license medical test) for field employees on an as needed basis and vendor requires payment prior to or at time of service.	
8111	Legal Services and Attorneys	650	3	0%	-	-	-	Conference and litigation court reporting fees.	
8999	Professional Services (Not Elsewhere Defined)	130,344	142	56%	4,870	2,168	2,124	Trainings including the production of training videos and conferences such as EUCI, NERC, and NACE as well as supplies for field employees to keep hydrated for safety during extremely hot days.	2,209
Total		\$ 231,628	1,241	100%	\$ 4,870	\$ 2,188	\$ 2,142		\$ 2,209

Commonwealth Edison Company
2013 Summary of Merchant Category Code (MCC) for Supply Credit Card Voluntary Reduction - Jurisdictional
 (In Dollars)

(A) MCC Code	(B) Transmission Expense	(C) Distribution Expense	(D) Customer Expense	(E) Administration and General	(F) Capital	(G) Total
Travel and Entertainment Credit Card Expenditures (a) Jurisdictional Allocator	\$ -	\$ 2,000	\$ -	\$ 209	\$ -	\$ 2,209
	0.00%	100.00%	100.00%	88.21%	0.00%	
Jurisdictional Amount	\$ -	\$ 2,000	\$ -	\$ 184	\$ -	\$ 2,184

(a) Represents the voluntary reduction amounts by account type for the attachment to ComEd's Response to Staff Data Request RWB 10.02 labeled as RWB 10.02_Attach 1, Column (J).

ICC Docket No. 14-0312

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 10.01 – 10.03
Date Received: June 25, 2014
Date Served: July 14, 2014**

REQUEST NO. RWB 10.03:

If ComEd's responses to RWB 10.01 and RWB 10.02 above result in the Company's decision to no longer seek recovery of additional capitalized credit card charges, please provide the depreciation expense, accumulated depreciation, and accumulated deferred income taxes associated with those credit card charges.

RESPONSE:

There were no adjustments to capital associated with ComEd's Response to Staff Data Request RWB 10.01 or RWB 10.02.