

**REQUEST NO. TEE 13.01:**

As a follow-up to the Company's response to Staff Data Request TEE 7.01 CORRECTED, please provide the specific Expense line items that would be impacted by the amounts in column (H) of TEE 701 CORRECTED Attach 1.

**RESPONSE:**

The impact of the adjustments disclosed in ComEd's Corrected Response to TEE 7.01 labeled as TEE 7.01 CORRECTED include an increase to Forecasted Depreciation Expense of \$1,897,110 (Line 26, Column (G) of the attachment labeled as TEE 13.01\_Attach 1) and a decrease in Distribution Expense of \$2,895,575 (Line 26, Column (H) of TEE 13.01\_Attach 1).

For the calculations supporting these amounts, please see the attachment labeled as TEE 13.01\_Attach 1.

These adjustments would require a change to the formula in Schedule FR A-1 (inserting one line) and Schedule FR C-2 (inserting 2 lines) as shown in the attachment labeled as TEE 13.01\_Attach 2. In addition, the change to Distribution Expense in Schedule FR A-1 would require a change to Rate DSPP – Delivery Service Pricing and Performance.

**Commonwealth Edison Company**  
 Impact of Change in Depreciation Expense on 12/31/13 Plant in Service Balances Related to Updated Rates in Effect on 1/1/14

Line	(A)	Impact on Filing Year Expense						Impact on Filing Year Accumulated Reserve				
		<u>Jurisdictional Change in Expense Due to Change in Depreciation Rates (1)</u> (B)	<u>Impact on Forecasted Distribution Depreciation Expense(3)</u> (C)	<u>Impact on Forecasted General-Depreciable Other Expense(4)</u> (D)	<u>Impact on Forecasted General-Depreciable Acct 397 Expense(5)</u> (E)	<u>Impact on Forecasted Amortized Expense(6)</u> (F)	<u>Total Impact on Depreciation Expense</u> (G) = (C)+(D)+(E)+(F)	<u>Impact on Distribution Expense(7)</u> (H)	<u>Impact on Accumulated Reserve Distribution Expense(8)</u> (I) = (C) * -1	<u>Impact on Accumulated Reserve General Plant Other Expense(9)</u> (J) = ((D)+(F)) * -1	<u>Impact on Accumulated Reserve General Plant Acct 397 Expense(10)</u> (K) = (E) * -1	<u>Total Impact on Accumulated Reserve</u> (L) = (I)+(J)+(K)
1	Distribution Plant - HVD	\$ (2,137,428)	(2,137,428)	-	-	-	(2,137,428)	-	2,137,428	-	-	2,137,428
2	Distribution Excl. Transformers & Meters	14,997,448	14,997,448	-	-	-	14,997,448	-	(14,997,448)	-	-	(14,997,448)
3	Line Transformers	(13,888,390)	(13,888,390)	-	-	-	(13,888,390)	-	13,888,390	-	-	13,888,390
4	Meters - AMI	364,583	364,583	-	-	-	364,583	-	(364,583)	-	-	(364,583)
5	Meters - Relays, CT and PT	35,871	35,871	-	-	-	35,871	-	(35,871)	-	-	(35,871)
6	General Plant											
7	Structures & Improvements	918,874	-	918,874	-	-	918,874	-	-	(918,874)	-	(918,874)
8	Office Furniture & Equipment - Office Machines	(2,984)	-	(2,984)	-	-	(2,984)	-	-	2,984	-	2,984
9	Office Furniture & Equipment - Furniture/Equipment	164,470	-	164,470	-	-	164,470	-	-	(164,470)	-	(164,470)
10	Office Furniture & Equipment - Computer Equipment	(1,727,010)	-	(1,727,010)	-	-	(1,727,010)	-	-	1,727,010	-	1,727,010
11	Transportation Equipment - Passenger Cars	(141,915)	-	-	-	-	-	(141,915)	-	-	-	-
12	Transportation Equipment - Tractor Trucks	10,607	-	-	-	-	-	10,607	-	-	-	-
13	Transportation Equipment - Trailers	(7,894)	-	-	-	-	-	(7,894)	-	-	-	-
14	Transportation Equipment - Trucks < 13,000 lbs	(1,633,540)	-	-	-	-	-	(1,633,540)	-	-	-	-
15	Transportation Equipment - Trucks >= 13,000 lbs	(1,122,833)	-	-	-	-	-	(1,122,833)	-	-	-	-
16	Stores Equipment	129,055	-	129,055	-	-	129,055	-	-	(129,055)	-	(129,055)
17	Tools, Shop & Garage Equipment	(52,141)	-	(52,141)	-	-	(52,141)	-	-	52,141	-	52,141
18	Laboratory Equipment	8,319	-	8,319	-	-	8,319	-	-	(8,319)	-	(8,319)
19	Power Operated Equipment	60,714	-	60,714	-	-	60,714	-	-	(60,714)	-	(60,714)
20	Communications Equipment	4,039,899	-	-	4,039,899	-	4,039,899	-	-	-	(4,039,899)	(4,039,899)
21	Comm. Equip. - Mesh Comm. Network Devices	83,641	-	-	83,641	-	83,641	-	-	-	(83,641)	(83,641)
22	Miscellaneous Equipment	45,356	-	45,356	-	-	45,356	-	-	(45,356)	-	(45,356)
23	Miscellaneous Intangible Plant	(963,685)	-	-	-	(963,685)	(963,685)	-	-	963,685	-	963,685
24	Total Change to Depreciation Expense	\$ (818,983)										
25	Estimated Impact to Intangible Amortization Expense (2)	(179,482)	-	-	-	(179,482)	(179,482)	-	-	179,482	-	179,482
26	Total Impact Represented in Staff DR TEE 7.01 CORRECTED	\$ (998,465)	\$ (627,916)	\$ (455,347)	\$ 4,123,540	\$ (1,143,167)	\$ 1,897,110	\$ (2,895,575)	\$ 627,916	\$ 1,598,514	\$ (4,123,540)	\$ (1,897,110)

(1) Lines 1 - 23 represent the amounts in Data Request TEE 7.01 CORRECTED\_Attach 1 , Column (H).  
 (2) Line 25 represents the amounts in Data Request TEE 7.01 CORRECTED\_Attach 2 , Line 9 related the change in depreciation on the forecasted additions.  
 (3) If adjusted for in this proceeding, the change would have to be reflected in forecasted depreciation expense in the formula rate in Sch FR C-2. This change would require inserting 2 new lines in the formula on Sch FR C-2 between after 9 to capture the additional expense and expense total.  
 (4) If adjusted for in this proceeding, the change would have to be reflected in forecasted depreciation expense in the formula rate in Sch FR C-2. This change would require inserting 2 new lines in the formula on Sch FR C-2 between after 9 to capture the additional expense and expense total.  
 (5) If adjusted for in this proceeding, the change would have to be reflected in forecasted depreciation expense in the formula rate in Sch FR C-2. This change would require inserting 2 new lines in the formula on Sch FR C-2 between after 9 to capture the additional expense and expense total.  
 (6) If adjusted for in this proceeding, the change would have to be reflected in forecasted depreciation expense in the formula rate in Sch FR C-2. This change would require inserting 2 new lines in the formula on Sch FR C-2 between after 9 to capture the additional expense and expense total.  
 (7) If adjusted for in this proceeding, the change would have to be reflected in forecasted distribution expense in the formula rate in Sch FR A-1, between Line 1 and 2. This change would require inserting a new line in the formula in Sch FR A-1 and would require a tariff change.  
 (8) If adjusted for in this proceeding, the change would have to be reflected in forecasted distribution accumulated reserve in the formula rate in App 1, Col (C), Line 40. By adjusting for the depreciation expense in Column (C) of this attachment in the formula, the adjustment to the accumulated reserve would automatically flow through to App 1 and would require no formula change.  
 (9) If adjusted for in this proceeding, the change would have to be reflected in forecasted general plant excluding account 397 accumulated reserve in the formula rate in App 1, Col (C), Line 46. By adjusting for the depreciation expense in Column (C) of this attachment in the formula, the adjustment to the accumulated reserve would automatically flow through to App 1 and would require no formula change.  
 (10) If adjusted for in this proceeding, the change would have to be reflected in forecasted general plant acct 397 accumulated reserve in the formula rate in App 1, Col (C), Line 43. By adjusting for the depreciation expense in Column (C) of this attachment in the formula, the adjustment to the accumulated reserve would automatically flow through to App 1 and would require no formula change.

	Commonwealth Edison Company		Sch FR A-1
	<b>Net Revenue Requirement Computation</b>		Actual Data
			Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
	<b>DS Operating Expenses</b>		
1	Distribution Expense	Sch FR C-1 Ln 11	
1a	Distribution Expense - Other Adjustments	WP 19	
2	Customer Accts Expense	Sch FR C-1 Ln 12	
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	
4	A&G Expense	Sch FR C-1 Ln 14	
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	
6	Projected Depreciation and Amort Expense	Sch FR C-1 Ln 16	
7	Taxes Other Than Income	Sch FR C-1 Ln 17	
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	
9	Pension Funding Cost	Sch FR C-1 Ln 19	
10	Other Expense Adjs	Sch FR C-1 Ln 20	
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	
12	<b>DS Rate Base</b>	Sch FR B-1 Ln 36	
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 21	
14	Authorized Return	(Ln 12) * (Ln 13)	
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	
22	Total Other Revenues	App 10 Col F Ln 59	
23	<b>Revenue Requirement</b>	(Ln 21) - (Ln 22)	
24	Reconciliation with Interest	Sch FR A-4 Ln 31	
	<b>ROE Collar</b>		
25	DS ROE (%)	Sch FR A-3 Ln 26	
26	Allowed ROE (%)	Sch FR D-1 Col D Ln 11	
27	Maximum Allowed ROE (%)	(Ln 26) + (0.5%)	
28	Minimum Allowed ROE (%)	(Ln 26) - (0.5%)	
29	Percent Above Maximum Allowed ROE (%)	IF(Ln 25) > (Ln 27) THEN (Ln 25) - (Ln 27) ELSE (0.0%)	
30	Amt Above Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 29) * (-1.0)	
31	Percent Below Minimum Allowed ROE (%)	IF(Ln 25) < (Ln 28) THEN (Ln 28) - (Ln 25) ELSE (0.0%)	
32	Amt Below Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 31)	
33	ROE Collar Adj After Tax	(Ln 30) + (Ln 32)	
34	ROE Collar Tax Gross-Up	(Ln 33) * (Sch FR C-4 Ln 5)	
35	<b>ROE Collar Adj</b>	(Ln 33) + Ln 34)	
36	<b>Net Revenue Requirement</b>	<b>(Ln 23) + (Ln 24) + (Ln 35)</b>	
37	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 36	
38	Change in Net Revenue Requirement From Prior Yr	(Ln 36) - (Ln 37)	

Commonwealth Edison Company							Sch FR C-2
Depreciation and Amortization Expense Computation							2013 Actual Data
							2014 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')					
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)					
3	Depreciation Expense Recovered Through Other Tariffs or Disallowed in Previous ICC Orders	App 8 Ln 9 Cols C thru F					
4	Total Depreciation and Amort Expense After Adjs	(Ln 1) + (Ln 2) + (Ln 3)					
5	DS Jurisdictional (%)	Sch FR B-2 Ln 46; Sch FR A-2 Ln 27; Sch FR B-2 Ln 48				Sum of (C) thru (F)	
6	Current DS Jurisdictional Depreciation and Amort Expense	(Ln 4) * (Ln 5)					
						To Sch FR C-1 Ln 15	
7	Forecasted Change in Depreciation and Amort Expense	App 8 Col G (Ln 10) thru (Ln 13)					
8	DS Jurisdictional (%)	Sch FR A-2 Ln 8; Sch FR A-2 Ln 27	0.0%			Sum of (C) thru (F)	
9	Forecasted DS Jurisdictional Depreciation and Amort Expense Change	(Ln 7) * (Ln 8)					
9a	Other adjustments - current filing	WP 19					
9b	Forecasted DS Jurisdictional Depreciation and Amort Expense Change - With Other Adjustments	(Ln 9) + (Ln 9a)					
						To Sch FR C-1 Ln 16	
10	<b>Total DS Jurisdictional Forecasted Depreciation Expense</b>	(Ln 6) + (Ln 9b)				-	
<b>Summary of Depreciation Expense</b>			Total				
			(\$ in 000s)				
11	Distribution	(Col C Ln 6) + (Col C Ln 9b)	\$ -	To App 1 Col C Ln 40			
12	G&I Plant - Excluding Communication Equipment	(Col D Ln 6) + (Col D Ln 9b) + (Col F Ln 6) + (Col F Ln 9b)	-	To App 1 Col C Ln 46			
13	Communication Equipment	(Col E Ln 6) + (Col E Ln 9b)	-	To App 1 Col C Ln 43			
14	<b>Total DS Jurisdictional Depreciation Expense</b>	(Ln 11) + (Ln 12) + (Ln 13)	\$ -				
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							