

DIRECT TESTIMONY - (REVISED)

OF

BONITA A. PEARCE

Accountant
Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Reconciliation of Revenues Collected Under Power Procurement Riders with Actual
Costs Associated with Power Procurement Expenditures

Commonwealth Edison Company

Docket No. 13-0528

November 12, 2014

1 **Witness and Schedule Identification**

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

3 A. My name is Bonita A. Pearce. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5

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

7 A. I am an Accountant in the Accounting Department of the Financial Analysis
8 Division of the Illinois Commerce Commission ("ICC" or "Commission").

9

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

11 A. I am a licensed Certified Public Accountant with a Bachelor of Science in
12 Accountancy from Illinois State University. Prior to joining the Commission
13 Staff ("Staff") in March 2001, I was engaged in the practice of public
14 accounting for sixteen years. I returned to the practice of public accounting
15 for a brief period in 2005 before returning to the Commission in 2006.

16

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

18 A. Yes. I have testified a number of times before the Commission.

19

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

21 A. The purpose of my testimony is to address the Company's Rider PE
22 ("Purchased Electricity") and Rate BESH ("Basic Electric Service Hourly
23 Energy Pricing") Cumulative Totals of Incremental Expenses, Revenues and
24 Recoveries for the period June 1, 2011 through May 31, 2012 (PY – 5) and
25 to ensure that the Company addressed compliance with the Commission
26 approved procurement plan in Docket No. 10-0563.

27 Additionally, I recommend that ComEd file rebuttal testimony
28 explaining the recognition of costs reallocated from the delivery services
29 function to Rider PE pursuant to Commission orders in formula rate
30 proceedings. I further recommend that the Company propose language for
31 the final order to explain the recognition and true-up of reallocated costs in
32 this and future Rider PE reconciliations.

33

34 **Q. Are you presenting any schedules or attachments with your testimony?**

35 A. Yes, I am presenting the following schedules and attachments with my
36 testimony, as follows:

37 Schedule 1.01– Cumulative Totals of Incremental Expense, Revenues and
38 Recoveries for the period June 1, 2011 through May 31,
39 2012;

40 Attachment A–Response to Staff Data Request ("SDR") BAP 1.02 and Att. 2;

41 Attachment B – Response to SDR BAP 7.01;

42 Attachment C – Response to SDR BAP 7.02 and Attach 1, pp. 1-2; and,

43 Attachment D – Response to SDR BAP 7.03

44

45 **Reconciliation**

46 **Q. Please describe ICC Staff Ex. 1.0(R) Sch. 1.01, Cumulative Totals of**
47 **Incremental Expense, Revenues and Recoveries for the period June 1,**
48 **2011 through May 31, 2012.**

49 A. ICC Staff Ex. 1.0(R) Sch. 1.01 reflects Staff's reconciliation of incremental
50 expenses, revenues and recoveries for the year ended May 31, 2012. My
51 reconciliation schedule reflects the necessary correction of a double count in
52 the Company's proposed reconciliation schedule attached to the direct
53 testimony of Mr. Gerald J. Kozel (ComEd Exhibit 1.3). As explained
54 more fully in ICC Staff Ex. 1.0(R), Att. A, the double count resulted
55 because an adjustment and the related interest, as reflected on lines 13 and
56 14, were already reflected on line 8 of the original ComEd Ex. 1.3. My
57 schedule removes this adjustment from the accrued expenses on line 8
58 because the adjustment is separately reflected on lines 13 and 14. Staff
59 Ex. 1.0(R), Sch. 1.01 agrees to ComEd Ex. 1.3 (REVISED)¹.

60

61 **Compliance**

62 **Q. Did ComEd affirm its compliance with the ICC-approved procurement**
63 **plan for the year ended May 31, 2012?**

¹ ICC Staff Ex. 1.0(R), Attachment A.

64 A. Yes. Mr. Vogt specifically addressed the Company's compliance with the
65 ICC-approved procurement plan, Docket No. 10-0563. (ComEd Ex. 2.0, 21.)

66

67 **Q. Did Mr. Vogt provide sufficient information regarding the Company's**
68 **compliance with the Commission-approved plan for the reconciliation**
69 **period?**

70 A. Yes, Mr. Vogt provided sufficient information concerning the Company's
71 compliance with the plan. (ComEd Ex. 2.0, 18-24) Staff recommends that,
72 in the future, the Company continue to provide detailed information in
73 testimony to support power procurement reconciliations in subsequent years.

74

75 **Reallocated Costs from Delivery Services Function**

76 **Q. Please describe what you mean by "reallocated costs from delivery**
77 **services function".**

78 A. These costs were disallowed from recovery in the formula rate proceedings
79 due to a change in the wages and salaries allocator. The final order in Docket
80 No. 11-0721, ComEd's first 'formula rate proceeding' for delivery services,
81 found that the percentage of wages and salaries properly allocated to delivery
82 services was less than ComEd reflected in its filing². As a result of this

² Docket No. 11-0721, Final Order dated May 29, 2012 at 28-29.

83 conclusion, the percentage of wages and salaries related to the supply function
84 (recovered through Rider PE) increased by a corresponding amount.

85

86 **Q. Did ComEd include any reallocated costs from Docket No. 11-0721 in the**
87 **instant proceeding?**

88 A. Yes, the Company reflected an estimate of reallocated costs for the period
89 January 1, 2011 through May 31, 2012 (17 months) on line 7 of ComEd Ex. 1.3
90 attached to the direct testimony of Company witness Gerald J. Kozel. The
91 exact amount of reallocated costs, \$2,696,750 is reflected on ComEd Ex. 2.1
92 attached to the direct testimony of Company witness Scott A. Vogt.

93

94 **Q. Did ComEd address in direct testimony the underlying rationale and**
95 **calculation of these costs in the instant proceeding?**

96 A. Not specifically. Accordingly, I have attached the Company's responses to
97 SDRs BAP 7.01 through BAP 7.03, including attachments³, to more fully
98 describe these costs and derivation of the amount included in the instant
99 proceeding. In the interest of a complete record and to provide clarity, I
100 recommend that the Company formalize in rebuttal testimony the information
101 contained in these responses, along with additional information the Company
102 deems relevant to support recovery of these costs in Rider PE. I further

³ Staff Ex. 1.0(R), Attachments B through D.

103 recommend that the Company propose language for the final order in this
104 proceeding that describes the calculation and true-up of reallocated costs to
105 permit consistent treatment in future reconciliations.

106

107 **Conclusion**

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

109 **A. Yes, it does.**

Commonwealth Edison Company
 Rider PE and Rate BESH
 Cumulative Totals of Incremental Expenses, Revenues and Recoveries
 For the Reconciliation Period June 1, 2011 Through May 31, 2012 - (PY - 5)

Line No.	Description	Fixed	Hourly	Total	Source
	(a)	(b)	(c)	(d)	(e)
1	Total Regulatory Asset – May 31, 2011	\$ 93,054,781	\$ (8,242,215)	\$ 84,812,566	See notes (A) and (B)
2	Adjustment Reflected in December 20, 2011 Filing	-	(949,264)	(949,264)	See notes (A) and (C)
3	Adjustment - Interest Related to December 20, 2011 Filing	-	(4,643)	(4,643)	See notes (A) and (C)
4	Adjusted Regulatory Asset (Liability) per Company - May 31, 2011	93,054,781	(9,196,122)	83,858,659	Sum of lines 1 through 3
5	Adjustment per Order in Docket No. 12-0549	(2,739,900)	(123,438)	(2,863,338)	
6	Adjustment per Order in Docket No. 12-0549 - Interest	(40,040)	(1,820)	(41,860)	
7	Adjusted Regulatory Asset (Liability) per Staff - May 31, 2011	90,274,841	(9,321,380)	80,953,461	Sum of lines 4 through 6
8	Accrued Expenses (reflects actual costs recorded for June 1, 2011 - May 31, 2012)	2,592,647,088	229,442,427	2,822,089,515	See note (B)
9	Accrued Revenues (reflects revenues recorded for June 1, 2011 - May 31, 2012)	(2,427,153,608)	(229,880,818)	(2,657,034,426)	See note (B)
10	(Recoveries) Refunds (reflects application of PEA/HPEA factors during June 2011 - May 2012)	(131,172,425)	7,618,572	(123,553,853)	See note (B)
11	Interest (reflects interest recovered/(refunded) during June 2011 - May 2012)	31,882	(5,997)	25,885	See note (B)
12	Total Regulatory Asset (Liability) – May 31, 2012	124,627,778	(2,147,196)	122,480,582	Sum of lines 7 through 11
13	Company Adjustment Reflected in December 20, 2012 Filing	-	(402,504)	(402,504)	See note (C)
14	Company Adjustment - Interest related to December 20, 2012 Filing	-	(531)	(531)	See note (C)
15	Regulatory Asset (Liability) - May 31, 2012 per Company	\$ 124,627,778	\$ (2,550,231)	\$ 122,077,547	Sum of lines 12 through 14

Notes:

- (A) Amounts from prior year's reconciliation, Docket No. 12-0549, Appendix.
- (B) Amounts from ComEd's current year reconciliation, ComEd Ex. 1.3 (REVISED)
- (C) Adjustment related to a certain qualifying facility, as more fully explained on ComEd Ex. 1.3 (REVISED), p. 2, note (C).

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("Staff") Data Requests
BAP 1.01 – 1.10
Date Received: September 8, 2014
Date Served: September 18, 2014**

REQUEST NO. BAP 1.02:

Referring to ComEd Ex. 1.2, Cumulative Totals of Incremental Expenses, Revenues and Recoveries for the year ended May 31, 2012, please provide a schedule that reconciles these amounts to:

- a) the sum of all underlying monthly PEA and HPEA filings; and
- b) the respective general ledger balances for this period.

RESPONSE:

Please see the attachment labeled as BAP 1.02_Attach 1 for the reconciliation of the underlying filings and general ledger balances. The attachment reflects the following:

- Page 1 of 7 through Page 4 of 7 reconcile the underlying PEA and HPEA monthly filings to the general ledger balances.
- Page 5 of 7 reconciles the monthly filing totals reported on Page 4 to ComEd Ex. 1.2.
- Page 6 of 7 reconciles ComEd Ex. 1.2 to ComEd Exhibit No. 1.3 (As Filed).
- Page 7 of 7 reconciles ComEd Ex. 1.3 (As Filed) to ComEd Ex. 1.3 (Revised). The revision to ComEd Ex. 1.3 is due to an inadvertent double count in the reconciliation report of a portion of the adjustment originally reflected in the HPEA filing dated December 20, 2011. The portion of the adjustment applicable to the June 2011 through May 2012 determination period was included in Line 14 (\$402,504) and Line 15 (\$531) of ComEd Ex. 1.3 (As Filed) to be consistent with the format of the Appendix to the Final Order in ICC Docket No. 12-0549. These adjustments were also inadvertently included in Line 7 (\$402,504) and Line 12 (\$531) of ComEd Ex. 1.3 (as filed).

Please also see the attachment labeled as BAP 1.02_Attach 2 for ComEd Ex. 1.3 (Revised) and ComEd Ex. 1.3 (As Filed).

COMMONWEALTH EDISON COMPANY

Rider PE and Rate BESH

Cumulative Totals of Incremental Expenses, Revenues and Recoveries

June 1, 2011 Through May 31, 2012

Line No.	Source	Fixed	Hourly	Total
1	Total Regulatory Asset – May 31, 2011	(A) (B) \$ 93,054,781	\$ (8,242,215)	\$ 84,812,566
2	Adjustment Reflected in December 20, 2011 Filing	(A) (C) -	(949,264)	(949,264)
3	Adjustment - Interest Related to December 20, 2011 Filing	(A) (C) -	(4,643)	(4,643)
4	Staff Adjustment in Docket No. 12-0549	(A) (D) (2,739,900)	(123,438)	(2,863,338)
5	Staff Adjustment in Docket No. 12-0549 - Interest	(A) (D) (40,040)	(1,820)	(41,860)
6	Adjusted Regulatory Asset (Liability) - May 31, 2011	L1+L2+L3+L4+L5 (A) \$ 90,274,841	\$ (9,321,380)	\$ 80,953,461
7	Accrued Expenses	(B) 2,592,647,088	229,039,923	2,821,687,011
8	Accrued Revenues	(B) 2,427,153,608	229,880,818	2,657,034,426
9	Net (Over) Under Recovery	(B), L7 - L8 165,493,480	(840,895)	164,652,585
10	Regulatory Asset (Liability)	L6 + L9 255,768,321	(10,162,275)	245,606,046
11	Recoveries (Refunds)	(B) 131,172,425	(7,618,572)	123,553,853
12	Interest	(B) 31,882	(6,528)	25,354
13	Total Regulatory Asset (Liability) – May 31, 2012	L10 - L11 + L12 \$ 124,627,778	\$ (2,550,231)	\$ 122,077,547
14	Adjustment Reflected in December 20, 2011 Filing	(C) -	(402,504)	(402,504)
15	Adjustment - Interest related to December 20, 2011 Filing	(C) -	(531)	(531)
16	Adjusted Regulatory Asset/(Liability) - May 31, 2012	L13+L14+L15 \$ 124,627,778	\$ (2,953,266)	\$ 121,674,512

See Notes on Page 2 of 2.

COMMONWEALTH EDISON COMPANY

Rider PE and Rate BESH

Cumulative Totals of Incremental Expenses, Revenues and Recoveries

June 1, 2011 Through May 31, 2012

Notes:

- (A) Agrees to the Appendix in the Illinois Commerce Commission Order in Docket No. 12-0549.
- (B) Agrees to the Appendix in ComEd's Supplemental Report filed November 21, 2012.
- (C) For the June 2011 through May 2012 determination period, there was an adjustment included in the monthly information filings to the Commission as described below:

The monthly HPEA filing dated December 20, 2011 includes an adjustment that relates to the change in characterization of the cost of energy purchased from a certain qualifying facility during January 2010 through October 2011. The following are the adjustment amounts per reconciliation period.

	<u>Adjustment</u>	<u>Interest</u>	<u>Total</u>
June 2009 - May 2010	\$ (348,375)	\$ (2,942)	\$ (351,317)
June 2010 - May 2011	(949,264)	(4,643)	(953,907)
June 2011 - May 2012	(402,504)	(531)	(403,035)
	<u>\$ (1,700,143)</u>	<u>\$ (8,116)</u>	<u>\$ (1,708,259)</u>

- (D) ICC Staff adjustment in Docket No. 12-0549 to cash working capital costs.

Additional Notes:

For the June 2011 through May 2012 determination period, customers in the Fixed segment were (a) residential retail customers, (b) lighting retail customers, and (c) nonresidential retail customers in the Watt-Hour and the Small Load Customer Groups, taking service under the then effective Rate BES - Basic Electric Service.

For the June 2011 through the May 2012 determination period, customers in the Hourly segment were (a) nonresidential retail customers in the Self-Generation and the Competitively Declared Customer Groups not taking service under Rate RDS - Retail Delivery Service with electric power and energy provided by Retail Electric Suppliers (RESs) and (b) retail customers in other customer supply groups that elected to take service under Rate BESH - Basic Electric Service Hourly Pricing.

COMMONWEALTH EDISON COMPANY

Rider PE and Rate BESH
 Cumulative Totals of Incremental Expenses, Revenues and Recoveries
 June 1, 2011 Through May 31, 2012

Line No.	Source	Fixed	Hourly	Total
1	(A) (B)	\$ 93,054,781	\$ (8,242,215)	\$ 84,812,566
2	(A) (C)	-	(949,264)	(949,264)
3	(A) (C)	-	(4,643)	(4,643)
4	(A) (D)	(2,739,900)	(123,438)	(2,863,338)
5	(A) (D)	(40,040)	(1,820)	(41,860)
6	(A), L1+L2+L3+L4+L5	\$ 90,274,841	\$ (9,321,380)	\$ 80,953,461
7	(B)	2,592,647,088	229,442,427	2,822,089,515
8	(B)	2,427,153,608	229,880,818	2,657,034,426
9	(B), L7 - L8	165,493,480	(438,391)	165,055,089
10	L6 + L9	255,768,321	(9,759,771)	246,008,550
11	(B)	131,172,425	(7,618,572)	123,553,853
12	(B)	31,882	(5,997)	25,885
13	L10 - L11 + L12	\$ 124,627,778	\$ (2,147,196)	\$ 122,480,582
14	(C)	-	(402,504)	(402,504)
15	(C)	-	(531)	(531)
16	L13+L14+L15	\$ 124,627,778	\$ (2,550,231)	\$ 122,077,547

See Notes on Page 2 of 2.

COMMONWEALTH EDISON COMPANY

Rider PE and Rate BESH
 Cumulative Totals of Incremental Expenses, Revenues and Recoveries
 June 1, 2011 Through May 31, 2012

Notes:

- (A) Agrees to the Appendix in the Illinois Commerce Commission Order in Docket No. 12-0549.
- (B) Agrees to the Appendix in ComEd's Supplemental Report filed November 21, 2012.
- (C) For the June 2011 through May 2012 determination period, there was an adjustment included in the monthly information filings to the Commission as described below:

The monthly HPEA filing dated December 20, 2011 includes an adjustment that relates to the change in characterization of the cost of energy purchased from a certain qualifying facility during January 2010 through October 2011. The following are the adjustment amounts per reconciliation period.

	<u>Adjustment</u>	<u>Interest</u>	<u>Total</u>
June 2009 - May 2010	\$ (348,375)	\$ (2,942)	\$ (351,317)
June 2010 - May 2011	(949,264)	(4,643)	(953,907)
June 2011 - May 2012	(402,504)	(531)	(403,035)
	<u>\$ (1,700,143)</u>	<u>\$ (8,116)</u>	<u>\$ (1,708,259)</u>

- (D) ICC Staff adjustment in Docket No. 12-0549 to cash working capital costs.

Additional Notes:

For the June 2011 through May 2012 determination period, customers in the Fixed segment were (a) residential retail customers, (b) lighting retail customers, and (c) nonresidential retail customers in the Watt-Hour and the Small Load Customer Groups, taking service under the then effective Rate BES - Basic Electric Service.

For the June 2011 through the May 2012 determination period, customers in the Hourly segment were (a) nonresidential retail customers in the Self-Generation and the Competitively Declared Customer Groups not taking service under Rate RDS - Retail Delivery Service with electric power and energy provided by Retail Electric Suppliers (RESs) and (b) retail customers in other customer supply groups that elected to take service under Rate BESH - Basic Electric Service Hourly Pricing.

ICC Docket No. 13-0528

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("Staff") Data Requests
BAP 7.01 – 7.03
Date Received: October 7, 2014
Date Served: October 20, 2014**

REQUEST NO. BAP 7.01:

Referring to the response to Staff Data Request ("DR") BAP 4.01, please provide:

- a) The Company's rationale for including 17 months of estimated costs (for the period January 2011 through May 2012) in ComEd Ex. 2.1, Administrative and Operational Costs Incurred in Procuring Power and Energy for the reconciliation year ended May 31, 2012; and
- b) The Company's specific rationale as to why costs for the five-month period January through May 2011 should properly be recovered in the Rider PE reconciliation for the fiscal year ended May 31, 2012.

RESPONSE:

- a) As described in ComEd's Response to Staff Data Request BAP 4.01, the final Order in ICC Docket No. 11-0721 approved Staff's recommended change to the calculation of the W&S allocator applicable to delivery service. The change resulted in a portion of the costs typically allocated to delivery service through the use of the W&S allocator to now be allocated to the supply function (ICC Docket No. 11-0721 (Order May 29, 2012) at 28).

The first reconciliation period resulting in a prior year true-up to be recovered/refunded in prospective delivery services rates, determined in accordance with the EIMA delivery service formula rate calculation, was for the calendar year 2011 (ICC Docket No. 12-0321). Given all retail customer billings under Rider PEA for the reconciliation period June 2010 through May 2011 were completed prior to the issuance of the final Orders in ICC Docket Nos. 11-0721 and 12-0321, ComEd reflected the estimated A&G allocation to supply for the five (5) months ended May 31, 2011 to the Rider PEA reconciliation period June 2011 through May 2012. As such, ComEd included the estimated A&G allocation amount for the full year 2011 and for the five (5) months ended May 31, 2012 in the Rider PEA reconciliation for the period June 2011 through May 2012. If ComEd had not reflected the estimated A&G allocation to supply for the five months ended May 31, 2011 to the Rider PEA reconciliation period June 2011 through May 2012, such costs would have been stranded, not recoverable under delivery service rates or supply rates.

- b) Please see ComEd's response to subpart (a), above.

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("Staff") Data Requests** Page 1 of 3

BAP 7.01 – 7.03

Date Received: October 7, 2014

Date Served: October 20, 2014

REQUEST NO. BAP 7.02:

Referring again to the response to Staff DR BAP 4.01, please explain in detail how the estimated supply-related costs of \$2,596,750 (ComEd Ex. 2.1) will be "trued-up" or reconciled to the actual costs that were reallocated from delivery service to supply service for the reconciliation year ended May 31, 2012 (as set forth in formula rate Docket Nos. 12-0321 and 13-0318 for the calendar years 2011 and 2012, respectively).

RESPONSE:

The estimated supply-related A&G costs of \$2,596,750 (ComEd Ex. 2.1) are "trued-up" to the actual costs that were reallocated from delivery service to supply service for the reconciliation year ended May 31, 2012 (as set forth in formula rate ICC Docket Nos. 12-0321 and 13-0318 for the calendar years 2011 and 2012, respectively) as follows:

- ComEd's calculation of the actual costs allocated to supply for the calendar year 2011 was based on the wages and salaries (W&S) allocator adopted in the final Order in ICC Docket No. 12-0321 issued in December 2012. The calculation resulted in \$2,289,000 of costs allocated to supply using the W&S allocator for the year 2011 (*see*, the attachment to ComEd's Response to Staff Data Request BAP 4.01 labeled as BAP 4.01_Attach 3). In December 2012, ComEd adjusted the estimated allocated supply costs for 2011 to the actual costs of \$2,289,000 and also adjusted the estimated allocated supply costs for 2012 to \$2,289,000. The estimated 2012 allocated supply costs were adjusted to actual costs based on the final Order in ICC Docket No. 13-0318 issued in December 2013 (*see* below). *See* the attachment labeled as BAP 7.02_Attach 1 for further details, including calculations of the adjustments.
- ComEd's calculation of the actual costs allocated to supply for the calendar year 2012 was based on the W&S allocator adopted in the final Order in ICC Docket No. 13-0318 issued in December 2013. The calculation resulted in \$2,216,000 of costs allocated to supply using the W&S allocator for the year 2012 (*see*, the attachment to ComEd's Response to Staff Data Request BAP 4.01 labeled as BAP 4.01_Attach 3). In October 2014, ComEd will adjust the estimated allocated supply costs for 2012 to the actual costs of \$2,216,000 and also adjust the estimated allocated supply costs for 2013 to \$2,216,000¹. The 2013 estimated allocated supply costs will be adjusted to actual based on the final Order in ICC Docket No. 14-0312 expected to be issued in December 2014 (*see* ComEd's Response to Staff Data Request BAP 7.03). *See* the attachment labeled as BAP 7.02_Attach 1 for further details, including calculations of the adjustments.

Through the adjustments described above ComEd is appropriately reconciling and recovering the difference between the estimated allocated supply related costs and the actuals.

¹ ComEd inadvertently did not adjust the 2012 actual or the 2013 estimated costs in December 2013. The adjustments of \$73,000 (\$2,289,000 less \$2,216,000) are reflected in the amount shown on the attachment labeled as BAP 7.02_Attach 1 for October 2014.

		<u>Jun-11</u>	<u>Jul-11</u>	<u>Aug-11</u>	<u>Sep-11</u>	<u>Oct-11</u>	<u>Nov-11</u>	<u>Dec-11</u>	<u>Jan-12</u>	<u>Feb-12</u>	<u>Mar-12</u>	<u>Apr-12</u>	<u>May-12</u>	<u>Total</u>	
Additional Supply related costs reflecting the Salaries & Wages Allocator adopted in the Final Order in ICC Docket 11-0721	Hourly - Wages & Salaries	-	-	-	-	-	-	-	-	-	-	-	493,382.50 (a)	493,382.50	
	Fixed - Wages & Salaries	-	-	-	-	-	-	-	-	-	-	-	-	2,103,367.50 (a)	2,103,367.50
Total		-	-	-	-	-	-	-	-	-	-	-	-	2,596,750.00	2,596,750.00

		<u>Jun-12</u>	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>	<u>Total</u>
Additional Supply related costs reflecting the Salaries & Wages Allocator adopted in the Final Order in ICC Docket 11-0721	Hourly - Wages & Salaries	27,495.00 (b)	27,495.00 (b)	27,495.00 (b)	27,495.00 (b)	42,495.00 (c)	30,495.00 (c)	173,655.00 (d)	34,335.00 (e)	528,300.00				
	Fixed - Wages & Salaries	125,255.00 (b)	125,255.00 (b)	125,255.00 (b)	125,255.00 (b)	193,588.34 (c)	138,921.67 (c)	791,095.00 (d)	156,415.00 (e)	2,406,700.01				
Total		152,750.00	152,750.00	152,750.00	152,750.00	236,083.34	169,416.67	964,750.00	190,750.00	190,750.00	190,750.00	190,750.00	190,750.00	2,935,000.01

		<u>Jun-13</u>	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>	<u>May-14</u>	<u>Total</u>
Additional Supply related costs reflecting the Salaries & Wages Allocator adopted in the Final Order in ICC Docket 11-0721	Hourly - Wages & Salaries	35,575.00 (f)	34,440.34 (g)	421,226.70										
	Fixed - Wages & Salaries	155,175.00 (f)	150,226.33 (g)	1,837,356.65										
Total		190,750.00	190,750.00	190,750.00	190,750.00	190,750.00	190,750.00	190,750.00	184,666.67	184,666.67	184,666.67	184,666.67	184,666.67	2,258,583.35

		<u>Jun-14</u>	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>	<u>Nov-14</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>	<u>Mar-15</u>	<u>Apr-15</u>	<u>May-15</u>	<u>Total</u>
Additional Supply related costs reflecting the Salaries & Wages Allocator adopted in the Final Order in ICC Docket 11-0721	Hourly - Wages & Salaries	32,538.27 (h)	32,538.27 (h)	32,538.27 (h)	32,538.27 (h)	6,813.06 (i)								
	Fixed - Wages & Salaries	152,128.40 (h)	152,128.40 (h)	152,128.40 (h)	152,128.40 (h)	31,853.57 (i)								
Total		184,666.67	184,666.67	184,666.67	184,666.67	38,666.63								

See Notes on Page 2 of 2.

Notes:

- (a) \$ 1,833,000 W&S allocation to Supply - Based on ComEd Compliance Filing (year 2010) for Final Order in Docket 11-0721 (May 2012)
 2,596,750 17 Months - January 2011 through May 2012 (\$1,833,000 * 17)
 493,383 Hourly allocator 19%
 2,103,368 Fixed allocator 81 %
- (b) 1,833,000 W&S allocation to Supply - Based on ComEd Compliance Filing (year 2010) for Final Order in Docket 11-0721 (May 2012)
 152,750 Monthly Amount (\$1,833,000 / 12)
 27,495 Hourly allocator 19%
 125,255 Fixed allocator 81 %
- (c) 2,033,000 W&S allocation to Supply - Based on ComEd Compliance Filing (year 2010) to Order on Rehearing in Docket 11-0721 (October 2012)
 169,417 Monthly Amount (\$2,033,000 / 12)
 30,495 Hourly allocator 18% - New monthly accrual (beginning November 2012)
 138,922 Fixed allocator 82 % - New monthly accrual (beginning November 2012)
- 200,000 Annual increase in W&S allocator annual result (\$2,033,000 - \$1,833,000)
 16,667 Monthly increase in W&S allocator annual result (\$2,033,000 - \$1,833,000) / 12
 66,667 Increase in W&S allocator annual result (\$2,033,000 - \$1,833,000) / 12 * 4 months (Adjustment for June - September)
 236,083 October 2012 Total (\$169,417 + \$66,667)
 42,495 Hourly allocator 18% (October 2012 adjustment)
 193,588 Fixed allocator 82 % (October 2012 adjustment)
- (d) 2,289,000 W&S allocation result to Supply - Based on ComEd Compliance Filing (2011 True-up) to Final Order in Docket 12-0321 (December 2012)
 4,578,000 Two years 2011 actual and 2012 estimate (\$2,289,000 * 2)
 3,613,250 A&G allocation recorded for Supply for May 2011 through November 2012 applicable to the years 2011 and 2012
 964,750 December 2012 adjustment (\$4,578,000 - \$3,613,250)
 173,655 Hourly allocator 18%
 791,095 Fixed allocator 82%
- (e) 2,289,000 W&S allocation to Supply - Based on ComEd Compliance Filing (2011 True-up) to Final Order in Docket 12-0321 (December 2012)
 190,750 Monthly Amount (\$2,289,000 / 12)
 34,335 Hourly allocator 18%
 156,415 Fixed allocator 82%
- (f) 2,289,000 W&S allocation to Supply - Based on ComEd Compliance Filing (2011 True-up) to Final Order in Docket 12-0321 (December 2012)
 190,750 Monthly Amount (\$2,289,000 / 12)
 35,575 Hourly allocator 18.65%
 155,175 Fixed allocator 81.35%
- (g) 2,216,000 W&S allocation to Supply - Based on ComEd Compliance Filing (2012 True-up) to Final Order in Docket 13-0318 (December 2013)
 184,667 Monthly Amount (\$2,216,000 / 12)
 34,440 Hourly allocator 18.65%
 150,226 Fixed allocator 81.35%
- (h) 2,216,000 W&S allocation to Supply - Based on ComEd Compliance Filing (2012 True-up) to Final Order in Docket 13-0318 (December 2013)
 184,667 Monthly Amount (\$2,216,000 / 12)
 32,538 Hourly allocator 17.62%
 152,128 Fixed allocator 82.38%
- (i) 2,216,000 W&S allocation to Supply - Based on ComEd Compliance Filing (2012 True-up) to Final Order in Docket 13-0318 (December 2013)
- 2,216,000 2012 Actual
 2,216,000 2013 Estimate (Used 2012 Actual)
 1,662,000 2013 Estimate January through September (9 months)
 6,094,000 2012 Actual and Estimate for January 2013 thru September 2014
- 4,578,000 W&S allocation included in PEA in 2012 (includes allocation for 2011 actual)
 (2,289,000) Remove 2011 actual W&S allocation recorded in 2012
 2,289,000 W&S allocation included in PEA in 2013
 1,662,000 W&S allocation include in PEA - January 2014 through September 2014
 6,240,000 W&S allocation included in PEA for 2012 Actual and Estimate for January 2013 through September 2014
- (146,000) W&S allocation adjustment applicable to 2012 Actual and Estimate for the period January 2013 through September 2014 (\$6,094,000 - \$6,240,000)
 184,667 October 2014 estimated accrual based on Docket 13-0318 Compliance Filing (\$2,216,000 / 12)
 38,667 Net W&S allocation included in PEA for October 2014 (\$146,000 adjustment + \$186,667 estimated accrual)
 6,813 Hourly allocator 17.62%
 31,854 Fixed allocator 82.38%

**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("Staff") Data Requests**

BAP 7.01 – 7.03

Date Received: October 7, 2014

Date Served: October 20, 2014

REQUEST NO. BAP 7.03:

On a prospective basis, please explain how the Company will “true-up” or reconcile actual costs that are reallocated from calendar year delivery service formula rate proceedings to estimated amounts reflected in Rider PE reconciliations for a fiscal year (June 1 through May 31).

RESPONSE:

On a prospective basis, ComEd will “true-up” actual costs that are assigned to supply from calendar year delivery service formula rate proceedings to estimated amounts reflected in Rider PEA reconciliations for a fiscal year (June 1 through May 31) in the month a new delivery services rate order is issued. For example, ComEd will record an actual vs estimate true-up adjustment for the calendar year 2013 in December 2014, the expected issuance date of the final Order in ICC Docket No. 14-0312.