

Commonwealth Edison Company
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Utility name:	Commonwealth Edison Company
2	Segment of operations and functional	
3	service requesting change in rates	Electric (Delivery)
4	Filing date:	April 15th, 2015
5	Test year type:	None. Statutory formula rate update.
6	Test year:	None. Filing is for rate year 2016.
7	Utility Representative:	Thomas S. O'Neill
8		Senior Vice President, Regulatory & Energy Policy and General Counsel
9		Commonwealth Edison Company
10		1 Financial Place, 33rd Floor
11		Chicago, Illinois 60605 - 1028
12		Thomas.Oneill@ComEd.com
13		(312) 394-4321
14	Alternate Utility Representative:	Ross C. Hemphill
15		Vice President, Regulatory Policy & Strategy
16		Commonwealth Edison Company
17		1 Financial Place, 33rd Floor
18		Chicago, Illinois 60605 - 1028
19		Ross.Hemphill@ComEd.com
20		(312) 394-8508
21	Co-Attorneys:	Anastasia M. Polek-O'Brien
22		Vice President & Deputy General Counsel
23		10 South Dearborn Street, 49th Floor
24		Chicago, Illinois 60603
25		anastasia.obrien@exeloncorp.com
26		(312) 394-4321
27		Richard G. Bernet
28		richard.bernet@exeloncorp.com
29		10 South Dearborn Street, 49th Floor
30		Chicago, Illinois 60603
31		(312) 394-4321

Commonwealth Edison Company
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Co-Attorneys (cont'd):	E. Glenn Rippie
2		glenn.rippie@r3law.com
3		Rooney Rippie & Ratnaswamy LLP
4		350 West Hubbard Street, Suite 600
5		April 15th, 2015
6		(312) 447-2800
7		David M. Stahl
8		None. Filing is for rate year 2016.
9		224 South Michigan Avenue, Suite 1100
10		Chicago, Illinois 60604
11		dstahl@eimerstahl.com
12		(312) 660-7600
13	<u>Change requested for applicable service</u>	
14	Reduction based on Final Order 14-0312 (Final Order Appendix A, Col J, Line 5)	
15	1) Dollars (rounded to thousands)	(\$50,456)
16	2) Percentage	-2.0%

Commonwealth Edison Company
 Summary of Standard Information Requirements
List of Schedules, Work Papers and General Information Requirements Not Provided

Line No.	Section Number (A)	Schedule and Description (B)	Reason Schedule Not Provided (C)
SUBPART B : GENERAL INFORMATION REQUIREMENTS			
1	285.315	General Requirements Applicable for Gas Utilities	Not Applicable - Applies to Gas Utilities Only
2	285.320	General Requirements Applicable for	Not Applicable - Applies to Telecommunications Carriers Only
3		Telecommunications Carriers Subject to This Part	
4	285.325	General Requirements Applicable for Water	Not Applicable - Applies to Water and Sewer Utilities Only
5		and Sewer Utilities	
SUBPART H : RATE AND TARIFF SCHEDULES			
6	285.5200	Schedule E-5: Long-Run Service Incremental Cost	Not Applicable - Applies to Telecommunications Carriers Only
7		studies - Telecommunications Carriers	
8	285.5205	Schedule E-6: Imputation Tests -	Not Applicable - Applies to Telecommunications Carriers Only
9		Telecommunications Carriers	
10	285.5210	Schedule E-7: Jurisdictional Operating Revenues -	Not Applicable - Applies to Telecommunications Carriers Only
11		Telecommunications Carriers	
12	285.5215	Schedule E-8: Bill Comparisons -	Not Applicable - Applies to Telecommunications Carriers Only
13		Telecommunications Carriers	
14	285.5300	Schedule E-5: Jurisdictional Operating Revenues -	Not Applicable - Applies to Water and Sewer Utilities Only
15		Water and Sewer	
16	285.5305	Schedule E-6: Embedded Cost of Service Studies -	Not Applicable - Applies to Water and Sewer Utilities Only
17		Water and Sewer	
18	285.5315	Schedule E-7: Bill Comparisons -	Not Applicable - Applies to Water and Sewer Utilities Only
19		Water and Sewer	
<u>SUBPART I : PLANNING AND OPERATIONS SCHEDULES FOR GAS AND / OR ELECTRIC UTILITIES</u>			
20	285.6300	Schedule F-8 Gas Stored Underground -	Not Applicable - Applies to Gas Utilities Only
21		Gas Utilities	
22	285.6305	Schedule F-9 Underground Gas Storage Activity -	Not Applicable - Applies to Gas Utilities Only
23		Gas Utilities	
24	285.6310	Schedule F-10 Adequacy of Underground Gas	Not Applicable - Applies to Gas Utilities Only
25		Storage levels - Gas Utilities	
26	285.6315	Schedule F-11 Propane, Liquefied Natural Gas,	Not Applicable - Applies to Gas Utilities Only
27		and Synthetic Natural Gas Facilities - Gas Utilities	
28	285.6320	Schedule F-12 Propane, LNG and SNG	Not Applicable - Applies to Gas Utilities Only
29		Feedstock Inventory Levels - Gas Utilities	

Commonwealth Edison Company
 Summary of Standard Information Requirements
List of Schedules, Work Papers and General Information Requirements Not Provided

Line No.	Section Number (A)	Schedule and Description (B)	Reason Schedule Not Provided (C)
SUBPART J -- FUTURE TEST YEAR REQUIREMENTS			
1	285.7005	Schedule G-1 Comparison of Prior Forecasts	Not Applicable - The Company is not selecting a future test year.
2		to Actual Data - Prior Three Years	
3	285.7010	Schedule G-2 Statement from Independent	Not Applicable - The Company is not selecting a future test year.
4		Certified Public Accountant	
5	285.7015	Schedule G-3 Statement on Assumptions Used	Not Applicable - The Company is not selecting a future test year.
6		in the Forecast	
7	285.7020	Schedule G-4 Statement on Accounting Treatment	Not Applicable - The Company is not selecting a future test year.
8	285.7025	Schedule G-5 Assumptions Used in the Forecast	Not Applicable - The Company is not selecting a future test year.
9	285.7030	Schedule G-6 Inflation	Not Applicable - The Company is not selecting a future test year.
10	285.7035	Schedule G-7 Proration of Accumulated Deferred	Not Applicable - The Company is not selecting a future test year.
11		Income Taxes	
12	285.7045	Schedule G-8 Actual Gross Additions and	Not Applicable - The Company is not selecting a future test year.
13		Retirements Compared to Original Budget	
14	285.7050	Schedule G-9 Comparison of Budgeted	Not Applicable - The Company is not selecting a future test year.
15		Non-payroll Expense to Actual	
16	285.7055	Schedule G-10 Budgeted Payroll Expense	Not Applicable - The Company is not selecting a future test year.
17	285.7060	Schedule G-11 Budgeted Number of Employees	Not Applicable - The Company is not selecting a future test year.
18	285.7065	Schedule G-12 Forecasted Property Taxes	Not Applicable - The Company is not selecting a future test year.
19	285.7070	Schedule G-13 Comparison of Actual Financial	Not Applicable - The Company is not selecting a future test year.
20		Results to the Originally Approved Forecast for	
21		Each of the Past Twelve Months and Eight	
22		Subsequent Months	
23	285.7075	Financial Statements	Not Applicable - The Company is not selecting a future test year.

Commonwealth Edison Company
 Overall Financial Summary
Test Year 2015 - Filing Year (1)
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 8,286,130
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 529,959
3	Jurisdictional Rate of Return - Present Rates	A-4	6.40%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	7.05%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 584,169
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 54,210
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 92,156
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 92,156 (2)

Notes:

- (1) With identified adjustments and projected adjustments.
- (2) None of the add-on taxes, as shown on Schedule C-25, are revenue based.

Commonwealth Edison Company
Comparison to Prior Rate Order - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Description (A)	2015 FY (1) (B)	ICC Order- Docket 14-0312 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 8,286,130	\$ 7,344,017	Appendix A, Page 1, Line 24
2	Operating Income at Present Rates	\$ 529,959	\$ 424,231	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	6.40%	5.78%	
4	Cost of Capital	7.05%	7.06%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 584,169	\$ 518,488	Appendix A, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 54,211	\$ 94,257	
7	Gross Revenue Conversion Factor	1.7000	1.7000	Appendix A, Page 7
8	Revenue Increase Requested / Approved	\$ 92,156	\$ 160,233	Appendix A, Page 1, Line 1

Notes:

- (1) With identified *projected* adjustments.
- (2) Final Order: December 2014 Appendix A.

Commonwealth Edison Company
 Jurisdictional Allocation Summary for Balance Sheet Items - 2015 Filing Year (1)
December 31, 2014
 (In Thousands)

Witness: Menon

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission	Less: Other Non-DST	Plus:	
						Projected Plant Additions and Adjustments (Schedule B-2)	Illinois - Jurisdictional Delivery Services Rate Base (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 15,496,244	\$ -	\$ -	\$ 1,365,332	\$ 16,861,576
3	General and Intangible Plant		2,224,368	476,355	-	230,427	1,978,440
4	Subtotal		<u>\$ 17,720,612</u>	<u>\$ 476,355</u>	<u>\$ -</u>	<u>\$ 1,595,759</u>	<u>\$ 18,840,016</u>
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (5,724,843)	-	-	\$ (295,860)	(6,020,703)
7	General and Intangible Plant		(1,063,118)	(232,100)	-	(92,330)	(923,348)
8	Subtotal		<u>\$ (6,787,961)</u>	<u>\$ (232,100)</u>	<u>\$ -</u>	<u>\$ (388,190)</u>	<u>\$ (6,944,051)</u>
9	Construction Work in Progress	107	\$ 275,972	\$ -	\$ 275,972	\$ -	\$ -
10	Cash Working Capital		-	-	49,870	-	(49,870)
11	Materials & Supplies Inventories	154, 155 & 163	125,239	55,974	16,573	-	52,692
12	Accumulated Deferred Income Taxes	190, 281-283	(4,697,216)	(829,806)	(708,296)	(13,963)	(3,173,077)
13	Regulatory Assets	182.3	1,158,466	-	1,059,650	85,228	184,044
14	Deferred Debits	186	4,360,695	-	4,327,199	-	33,496
15	Operating Reserves	228	(598,427)	-	(278,905)	-	(319,522)
16	Asset Retirement Obligation	230	(104,368)	-	(85,311)	-	(19,057)
17	Other Deferred Credits	253	(504,429)	-	(496,977)	(97,268)	(104,720)
18	Customer Deposits	235	(127,836)	-	-	-	(127,836)
19	Customer Advances	252	(92,822)	-	(6,837)	-	(85,985)
20	Total		<u>\$ 10,727,925</u>	<u>\$ (529,577)</u>	<u>\$ 4,152,938</u>	<u>\$ 1,181,566</u>	<u>\$ 8,286,130</u>

Notes:

(1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.

(2) See Page 2 for allocation or assignment descriptions.

Commonwealth Edison Company
 Jurisdictional Allocation Summary for Balance Sheet Items - 2015 Filing Year
December 31, 2014
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Illinois - Jurisdictional Delivery Services Rate Base (B)	Allocation Methodology (1) (C)
1	Plant-in-Service		
2	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
3	Distribution Plant	16,861,576	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,978,440	Allocated using the methodology shown in WPB-1.
5	Subtotal	<u>\$ 18,840,016</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(6,020,703)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	(923,348)	Allocated using the methodology shown in WPB-1.
10	Subtotal	<u>\$ (6,944,051)</u>	
11	Construction Work in Progress	\$ -	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Cash Working Capital	(49,870)	For methodology / study, see Schedule B-8.
13	Materials & Supplies Inventories	52,692	Based on ratio of jurisdictional material and supplies to total company. See Schedule B-8.1.
14	Accumulated Deferred Income Taxes	(3,173,077)	Components both directly assigned and allocated as shown in Schedule B-9.
15	Regulatory Assets	184,044	Directly assigned. See Schedule B-10, Page 1.
16	Deferred Debits	33,496	Directly assigned. See Schedule B-10, Page 1.
17	Operating Reserves	(319,522)	Directly assigned. See Schedule B-10, Page 2.
18	Asset Retirement Obligation	(19,057)	Directly assigned. See Schedule B-10, Page 2.
19	Other Deferred Credits	(104,720)	Directly assigned. See Schedule B-10, Page 2, Schedule B-2.
20	Customer Deposits	(127,836)	Average balance for 2010. See Schedule B-13.
21	Customer Advances	<u>(85,985)</u>	Line extension deposits directly assigned to delivery services. See Schedule B-15.
22	Total	<u>8,286,130</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2015 Filing Year
For the Year 2014
(In Thousands)

Witness: Menon

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission (1)	Less: Other Non-DST	Plus: Operating Expense Adj (Sch C-2)	Effect of Proposed Rates	Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	400	\$ 3,977,328	\$ -	\$ 1,629,779	\$ -	\$ 92,156	\$ 2,439,705
2	Other Revenues	450-456	669,595	558,239	(19,643)	-	-	130,999
3	Total Operating Revenues		<u>\$ 4,646,923</u>	<u>\$ 558,239</u>	<u>\$ 1,610,136</u>	<u>\$ -</u>	<u>\$ 92,156</u>	<u>\$ 2,570,704</u>
4	Operating Expenses							
5	Production	500-557	\$ 1,105,880	\$ -	\$ 1,105,880	\$ -	\$ -	\$ -
6	Transmission	560-573	243,867	243,867	-	-	-	-
7	Regional Market Expenses	575.1-576.5	2,909	2,909	-	-	-	-
8	Distribution	580-598	466,699	-	433	(4,868)	-	461,398
9	Customer Accounts Expenses	901-905	252,022	-	55,235	-	-	196,787
10	Customer Service and Informational Exp	907-910	244,512	-	218,204	-	-	26,308
11	Sales Expenses	911-916	-	-	-	-	-	-
12	Administrative and General Expenses	920-935	420,734	48,268	22,655	(3,780)	-	346,031
13	Depreciation & Amortization Expense	403-406	587,087	112,563	1,438	49,683	-	522,769
14	Taxes Other Than Income	408.1	291,694	12,392	135,932	(604)	-	142,766
15	Regulatory Debits	407.3	31,645	-	(19,271)	(38,139)	-	12,777
16	Pension Asset Funding Costs		-	-	-	51,984	-	51,984
17	Accretion Expense	411.10	97	-	97	-	-	-
18	Total Operating Expenses		<u>\$ 3,647,146</u>	<u>\$ 419,999</u>	<u>\$ 1,520,603</u>	<u>\$ 54,276</u>	<u>\$ -</u>	<u>\$ 1,760,820</u>
19	Income Taxes							
20	State Income Taxes	(2)	\$ 40,098	\$ -	\$ 86,231	\$ (11,218)	\$ 8,755	\$ (48,596)
21	Federal Income Taxes	(2)	(60,307)	-	93,510	(37,410)	29,190	(162,037)
22	Deferred Taxes	(2)	289,995	-	(135,449)	12,563	-	438,007
23	ITC's Net	(2)	(2,053)	-	(393)	-	-	(1,660)
24	Total Income Taxes		<u>\$ 267,733</u>	<u>\$ -</u>	<u>\$ 43,899</u>	<u>\$ (36,065)</u>	<u>\$ 37,945</u>	<u>\$ 225,714</u>
25	Net Utility Operating Income		<u>\$ 732,044</u>	<u>\$ 138,240</u>	<u>\$ 45,634</u>	<u>\$ (18,211)</u>	<u>\$ 54,211</u>	<u>\$ 584,170</u>

Notes:

- (1) Transmission amounts from the following sources: Other Revenues - WPC-23, Page 1; A&G Expenses - WPC-1a, Page 1; Depreciation & Amortization - FERC Form 1 plus allocation of General & Intangible Plant; Taxes Other Than Income - WPC-18 Taxes allocated to Transmission.
(2) Income tax amounts shown in Column E are not separated into Transmission and Non-DST components.

Commonwealth Edison Company
Jurisdictional Allocation Summary for Operating Income Items - 2015 Filing Year
For the Year 2014
(In Thousands)

Witness: Menon

Line No.	Description (A)	Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 2,439,705	Operating revenues are 100% directly assigned to delivery services. Components both directly assigned and allocated as shown in WPC-23.
2	Other Revenues	130,999	
3	Total Operating Revenues	<u>\$ 2,570,704</u>	
4	Operating Expenses		
5	Production	\$ -	Production costs are not assigned to delivery services.
6	Transmission	-	Transmission costs are not assigned to delivery services.
7	Regional Market Expenses	-	Transmission costs are not assigned to delivery services.
8	Distribution	461,398	Distribution costs are directly assigned as shown on WPC-1a.
9	Customer Accounts Expenses	196,787	Customer accounts expenses are directly assigned as shown on WPC-1a, Page 1 and 2.
10	Customer Service and Informational Exp	26,308	Customer Service costs are directly assigned as shown on WPC-1a, Page 1.
11	Sales Expenses	-	
12	Administrative and General Expenses	346,031	Adjusted A&G are allocated using wages and salaries allocator. See WPC-1a and WPA-5.
13	Depreciation & Amortization Expense	522,769	Distribution 100% directly assigned to delivery services, general and intangible plant depreciation and amortization allocated based on WPB-1, Page 1. See Schedule C-12 for details.
14			
15	Taxes Other Than Income	142,766	Components both directly assigned and allocated as shown in WPC-18.
16	Regulatory Debits	12,777	Components assigned to delivery services as shown on Schedule C-26.
17	Pension Asset Funding Cost	51,984	As assigned to to distribution on schedule C-2.3.
18	Accretion Expense	-	
19	Total Operating Expenses	<u>\$ 1,760,820</u>	
20	Income Taxes		
21	State Income Taxes	\$ (48,596)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
22	Federal Income Taxes	(162,037)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
23	Deferred Taxes	438,007	Components both directly assigned and allocated as shown in Schedule C-5.2.
24	ITC's Net	(1,660)	Amortization of post-1971 ITC only. Allocated as shown on Schedule C-5.
25	Total Income Taxes	<u>\$ 225,714</u>	
26	Net Utility Operating Income	<u><u>\$ 584,170</u></u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1-5.

Commonwealth Edison Company
 Jurisdictional Rate Base Summary - 2015 Filing Year
December 31, 2014
 (In Thousands)

Witness: Menon

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 15,496,244	\$ 1,365,332	\$ 16,861,576
3	General and Intangible Plant	1,748,013	230,427	1,978,440
4	Subtotal	<u>\$ 17,244,257</u>	<u>\$ 1,595,759</u>	<u>\$ 18,840,016</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,724,843)	\$ (295,860)	\$ (6,020,703)
7	General and Intangible Plant	(831,018)	(92,330)	(923,348)
8	Subtotal	<u>\$ (6,555,861)</u>	<u>\$ (388,190)</u>	<u>\$ (6,944,051)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -
10	Cash Working Capital	(49,870)	-	(49,870)
11	Materials & Supplies Inventories	52,692	-	52,692
12	Accumulated Deferred Income Taxes	(3,159,114)	(13,963)	(3,173,077)
13	Regulatory Assets & Liabilities, Net	98,816	85,228	184,044
14	Deferred Costs	33,496	-	33,496
15	Operating Reserves	(319,522)	-	(319,522)
16	Asset Retirement Obligation	(19,057)	-	(19,057)
17	Deferred Liabilities	(7,452)	(97,268)	(104,720)
18	Customer Deposits	(127,836)	-	(127,836)
19	Customer Advances	(85,985)	-	(85,985)
20	Total	<u><u>\$ 7,104,564</u></u>	<u><u>\$ 1,181,566</u></u>	<u><u>\$ 8,286,130</u></u>

Commonwealth Edison Company
 Jurisdictional Rate Base Summary by ICC Account - 2015 Filing Year (1)
December 31, 2014
 (In Thousands)

Witness: Menon

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base	Supporting Schedule / Workpaper
(A)	(B)	(C)	(D)	(E)	(F)	
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 15,496,244	\$ -	\$ 15,496,244	B-5
3	General and Intangible Plant		2,224,368	(476,355)	1,748,013	WPB-1
4	Subtotal		<u>\$ 17,720,612</u>	<u>\$ -</u>	<u>\$ 17,244,257</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,724,843)	\$ -	\$ (5,724,843)	B-6
7	General and Intangible Plant		(1,063,118)	232,100	(831,018)	WPB-1
8	Subtotal		<u>\$ (6,787,961)</u>	<u>\$ 232,100</u>	<u>\$ (6,555,861)</u>	
9	Construction Work in Progress	107	\$ 275,972	\$ (275,972)	\$ -	B-7
10	Cash Working Capital	-	-	(49,870)	(49,870)	B-8
11	Materials & Supplies Inventories	154, 155 & 163	125,239	(72,547)	52,692	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(4,697,216)	1,538,102	(3,159,114)	B-9
13	Regulatory Assets	182.3	1,158,466	(1,059,650)	98,816	B-10
14	Deferred Costs	186	4,360,695	(4,327,199)	33,496	B-10
15	Operating Reserves	228	(598,427)	278,905	(319,522)	B-10
16	Asset Retirement Obligation	230	(104,368)	85,311	(19,057)	B-10
17	Deferred Liabilities	253	(504,429)	496,977	(7,452)	B-10
18	Customer Deposits	235	(127,836)	-	(127,836)	B-13
19	Customer Advances	252	(92,822)	6,837	(85,985)	B-15
20	Total		<u>\$ 10,727,925</u>	<u>\$ (3,147,006)</u>	<u>\$ 7,104,564</u>	

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.

Commonwealth Edison Company
Summary of Utility Adjustments To Test Year Rate Base - 2014 Recon Year
(In Thousands)

Witness: Menon

Line No.	Description (A)	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1) (B)	Switches Recovered Under Rider EDA (Schedule B-2.2) (C)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3) (D)	Projected Plant Additions (Schedule B-2.4) (1) (E)	Accumulated Reserve Adjustment (Schedule B-2.5) (1) (F)
1	Plant-in-Service					
2	Distribution Plant	\$ (20,136)	\$ (3,269)	\$ -	\$ 1,389,318	\$ -
3	General and Intangible Plant	-	-	(14,482)	248,216	-
4	Subtotal	<u>\$ (20,136)</u>	<u>\$ (3,269)</u>	<u>\$ (14,482)</u>	<u>\$ 1,637,534</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 2,551	\$ 385	\$ -	\$ 110,376	\$ (409,186)
7	General and Intangible Plant	-	-	12,911	5,511	(113,583)
8	Subtotal	<u>\$ 2,551</u>	<u>\$ 385</u>	<u>\$ 12,911</u>	<u>\$ 115,887</u>	<u>\$ (522,769)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	1,390	444	737	(16,760)	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Other Deferred Charges	-	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	<u><u>\$ (16,195)</u></u>	<u><u>\$ (2,440)</u></u>	<u><u>\$ (834)</u></u>	<u><u>\$ 1,736,661</u></u>	<u><u>\$ (522,769)</u></u>

Note:

(1) For calculation of the annual reconciliation, projected plant additions and the accumulated reserve adjustment are excluded.

Commonwealth Edison Company
Summary of Utility Adjustments To Test Year Rate Base - 2014 Recon Year
(In Thousands)

Witness: Menon

Line No.	Description (A)	Adjustments to Unusual Operating Expenses > \$10M (WPC-2.2) (G)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6) (H)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7) (I)	Adjustment to Operating Reserve for Accrued Vacation Pay (Schedule B-2.8) (J)	Adjustment to Operating Reserve for Accrued Incentive Pay (Schedule B-2.9) (K)	Removal of Capitalized Pcards Costs (Schedule B-2.10) (L)	Total Jurisdictional Rate Base Adjustments (M)
1	Plant-in-Service							
2	Distribution Plant	\$ -	\$ (567)	\$ -	\$ -	\$ -	\$ (14)	\$ 1,365,332
3	General and Intangible Plant	-	-	(3,307)	-	-	-	230,427
4	Subtotal	<u>\$ -</u>	<u>\$ (567)</u>	<u>\$ (3,307)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (14)</u>	<u>\$ 1,595,759</u>
5	Accumulated Depreciation & Amortization							
6	Distribution Plant	\$ -	\$ 14	\$ -	\$ -	\$ -	\$ -	\$ (295,860)
7	General and Intangible Plant	-	-	2,831	-	-	-	(92,330)
8	Subtotal	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 2,831</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (388,190)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	3	223	-	-	-	(13,963)
12	Regulatory Assets	85,228	-	-	-	-	-	85,228
13	Deferred Assets	-	-	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-	-	-
16	Deferred Liabilities	-	-	-	(50,988)	(46,280)	-	(97,268)
17	Other Deferred Charges	-	-	-	-	-	-	-
18	Customer Advances	-	-	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-	-	-
20	Total	<u>\$ 85,228</u>	<u>\$ (550)</u>	<u>\$ (253)</u>	<u>\$ (50,988)</u>	<u>\$ (46,280)</u>	<u>\$ (14)</u>	<u>\$ 1,181,566</u>

Commonwealth Edison Company
2015 Projected Plant Additions
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Jurisdictional (B)	Source (C)	ICC Acct (D)
1	<u>2015 Projected Plant Additions</u>			
2	Gross Plant			
3	Distribution Plant	\$ 1,389,318	WPB-2.4	
4	General and Intangible Plant	248,215	WPB-2.4	
5	Total	<u>\$ 1,637,533</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 110,376	WPB-2.4	
8	General and Intangible Plant - Removal Costs	5,511	WPB-2.4	
9	Total	<u>\$ 115,887</u>		108
10	Amount Included in Rate Base	<u>\$ 1,753,420</u>		
11	Accumulated Deferred Income Taxes	<u>\$ (16,760)</u>	WPB-2.4	

Note:

- (1) Projected 2015 expenditures on plant removal costs debited to Accumulated Depreciation (Account 108).

Commonwealth Edison Company
Accumulated Reserve Adjustment - 2015 Filing Year (1)
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Reconciliation Year Depreciation Expense (2) (B)	Projected Plant Additions Estimated Depreciation Expense (3) (C)	Total (D)	ICC Acct (E)
1	Accumulated Depreciation & Amortization				
2	Distribution Plant	\$ (373,570)	\$ (35,614)	\$ (409,184)	
3	General and Intangible Plant	(99,515)	(14,069)	(113,584)	
4	Total	<u>\$ (473,085)</u>	<u>\$ (49,683)</u>	<u>\$ (522,768)</u>	108

Notes:

- (1) Represents a roll forward of the accumulated reserve for depreciation. Based on current period jurisdictional depreciation plus the additional depreciation expense related to the projected plant additions.
- (2) See Schedule C-12, Line 11
- (3) See Schedule C-2.1, Column C, Lines 2 - 5.

Commonwealth Edison Company

Cash Working Capital
2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC		Column (B) Source (F)
					Requirement (B) x (D) (E)		
1	Receipts	\$ 1,165,725	49.54	0.13573	\$ 158,219		WPB-8, Line 9, Column B
2	Collection of Pass-Through Taxes:						
3	Energy Assistance/Renewable Energy	46,118	0.00	0.00000	-		Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	257,220	0.00	0.00000	-		Schedule C-18, Page 1, Line 18, Column B
5	Illinois Excise Tax	257,883	34.33	0.09405	24,255		Schedule C-18, Page 1, Line 19, Column B
6	Infrastructure Maintenance Fee	89,716	34.33	0.09405	8,438		Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	1,816,662			\$ 190,912		
8	Base Payroll and Withholdings	\$ 290,350	(16.19)	(0.04436)	\$ (12,879)		WPB-8, Line 31, Column B
9	Vacation Pay Expense	-	(16.19)	(0.04436)	-		
10	Incentive Compensation Expense	37,281	(239.50)	(0.65616)	(24,462)		WPB-8, Line 32, Column B
11	Employee Benefits - Pension and OPEB	77,407	0.00	0.00000	-		WPB-8, Line 17, Column B
12	Employee Benefits - Other	53,197	(4.19)	(0.01148)	(611)		WPB-8, Line 18, Column B
13	Inter Company Billings - Less Pass Thrus	90,545	(45.21)	(0.12386)	(11,215)		WPB-8, Line 15, Column B
14	Inter Company Billings - Pass Thrus	73,683	(45.21)	(0.12386)	(9,127)		WPB-8, Line 16, Column B
15	Property Leases	23,969	(2.91)	(0.00797)	(191)		WPB-8, Line 24, Column B
16	Other O&M Expense	353,582	(87.33)	(0.23926)	(84,598)		WPB-8, Line 25, Column B
17	Property/Real Estate Taxes	14,641	(336.37)	(0.92156)	(13,493)		Schedule C-18, Page 1, Line 5, Column C
18	FICA Contributions	23,291	(16.19)	(0.04436)	(1,033)		WP 3, Page 5 Line 9, Less WP 3, Page 4, lines 15 and 16
19	Federal Unemployment Tax	-	(76.38)	(0.20926)	-		WP 3, Page 5 Line 8
20	State Unemployment Tax	-	(76.38)	(0.20926)	-		WP 3, Page 5 Lines 10 and 12
21	Electricity Distribution Tax	101,883	(31.13)	(0.08529)	(8,689)		Schedule C-18, Page 1, Line 6, Column C
22	State Franchise Tax	1,686	(191.64)	(0.52504)	(885)		Schedule C-18, Page 1, Line 11, Column C
23	State Public Utility Fund	3,836	(38.64)	(0.10586)	(406)		Schedule C-18, Page 1, Line 7, Column C
24	Illinois Sales and Use Tax	(2,640)	(2.51)	(0.00688)	18		Schedule C-18, Page 1, Line 9, Column C
25	Chicago Sales and Use Tax	69	(228.50)	(0.62603)	(43)		Schedule C-18, Page 1, Lines 10, 12, Column C
26	Interest Expense	233,669	(90.88)	(0.24899)	(58,180)		Schedule C-5.4, Page 2, Line 3
27	Current State Income Tax	(48,596)	(37.88)	(0.10378)	5,043		Schedule C-1, Page 1, Line 20, Column G
28	Current Federal Income Tax	(162,127)	(37.88)	(0.10378)	16,826		Schedule C-1, Page 1, Line 21, Column F
29	Payment of Pass-Through Taxes:						
30	Energy Assistance/Renewable Energy	46,118	(31.46)	(0.08619)	(3,975)		From line 3 above
31	Gross Receipts/Municipal Utility Tax	257,220	(37.35)	(0.10233)	(26,321)		From line 4 above
32	Illinois Excise Tax	257,883	(0.24)	(0.00066)	(170)		From line 5 above
33	Infrastructure Maintenance Fee	89,716	(26.00)	(0.07123)	(6,391)		From line 6 above
34	Total Outlays	\$ 1,816,663			\$ (240,782)		
35	Receipts Less Outlays	(\$1)					
36	Total Cash Working Capital Requirement to Schedule B-1				\$ (49,870)		

Commonwealth Edison Company
 Jurisdictional Operating Statement - 2015 Filing Year
 For the Year 2014
 (In Thousands)

Witness: Menon

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	\$ 2,347,549 (1)	\$ -	\$ 2,347,549	\$ 92,156	\$ 2,439,705
2	Other Revenues	130,999	-	130,999	-	130,999
3	Total Operating Revenues	<u>\$ 2,478,548</u>	<u>\$ -</u>	<u>\$ 2,478,548</u>	<u>\$ 92,156</u>	<u>\$ 2,570,704</u>
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	466,266	(4,868)	461,398	-	461,398
9	Customer Accounts Expenses	196,787	-	196,787	-	196,787
10	Customer Service and Informational Exp.	26,308	-	26,308	-	26,308
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	349,811	(3,780)	346,031	-	346,031
13	Depreciation & Amortization Expense	473,086	49,683	522,769	-	522,769
14	Taxes Other Than Income	143,370	(604)	142,766	-	142,766
15	Reg Asset and Other Expense Adjustments	50,916	(38,139)	12,777	-	12,777
16	Pension Asset Funding Cost	-	51,984	51,984	-	51,984
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	<u>\$ 1,706,544</u>	<u>\$ 54,276</u>	<u>\$ 1,760,820</u>	<u>\$ -</u>	<u>\$ 1,760,820</u>
19	Income Taxes					
20	State Income Taxes	\$ (46,133)	\$ (11,218)	\$ (57,351)	\$ 8,755	\$ (48,596)
21	Federal Income Taxes	(153,817)	(37,410)	(191,227)	29,190	(162,037)
22	Deferred Taxes	425,444	12,563	438,007	-	438,007
23	ITC's Net	(1,660)	-	(1,660)	-	(1,660)
24	Total Income Taxes	<u>\$ 223,834</u>	<u>\$ (36,065)</u>	<u>\$ 187,769</u>	<u>\$ 37,945</u>	<u>\$ 225,714</u>
25	Net Utility Operating Income	<u>\$ 548,170</u>	<u>\$ (18,211)</u>	<u>\$ 529,959</u>	<u>\$ 54,211</u>	<u>\$ 584,169</u>

Note:

(1) Revenues based upon Docket 14-0312, Final Order Appendix A, Page 1, Line 1.

Jurisdictional Operating Statement - 2014 Filing Year
 Jurisdictional Operating Statement by ICC Account - 2015 Filing Year
 For the Year 2014
 (In Thousands)

Witness: Menon

Line No.	Description (A)	ICC Account (B)	Total Company Unadjusted (1) (C)	Unadjusted Delivery Services Operating Income (D)	Supporting Schedule / Workpaper (E)
1	Operating Revenues	400	\$ 3,977,328	\$ 2,347,549	(2)
2	Other Revenues	450-456	<u>669,595</u>	<u>130,999</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 4,646,923</u>	<u>\$ 2,478,548</u>	
4	Operating Expenses				
5	Production	500-557	\$ 1,105,880	-	FERC Form 1
6	Transmission	560-573	243,867	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	2,909	-	FERC Form 1
8	Distribution	580-598	466,699	466,266	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	252,022	196,787	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	244,512	26,308	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	420,734	349,811	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	587,087	473,086	Schedule C-12
14	Taxes Other Than Income	408.1	291,694	143,370	Schedule C-18
15	Reg Asset and Other Expense Adj	407.3	31,645	50,916	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>97</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 3,647,146</u>	<u>\$ 1,706,544</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ 40,098	\$ (46,133)	Sch. C-5, Page 5
21	Federal Income Taxes	409.2	(60,307)	(153,817)	Sch. C-5, Page 5
22	Deferred Taxes	410/411	289,995	425,444	Schedule C-5.2
23	ITC's Net	411	<u>(2,053)</u>	<u>(1,660)</u>	Schedule C-5, Page 5
24	Total Income Taxes		<u>\$ 267,733</u>	<u>\$ 223,834</u>	
25	Net Utility Operating Income		<u><u>\$ 732,044</u></u>	<u><u>\$ 548,170</u></u>	

Notes:

- (1) From 2014 Form 21 ILCC, Page 7. See Schedule C-4 for further details by account.
- (2) Revenues based upon Docket 14-0312, Final Order Appendix A, Page 1, Line 1.

Commonwealth Edison Company
 Summary of Utility Proposed Adjustments to Operating Income - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Description	2015 Projected	Unusual Operating	Pension	Remove Long	Incentive	Perqs and	2014 Pension	Interest	Subtotal
		Depreciation Expense	Expenses Greater than \$10 Million	Funding Costs	Term Incentive Compensation	Comp Related to Net Income		Costs Related to Previously Excluded Incentive	Synchronization Effect of Rate Base Adjustments	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses									
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(4,550)	-	(115)	(203)	-	(4,868)
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-
10	Customer Service and Informational Exp.	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(795)	(2,428)	(526)	(31)	-	(3,780)
13	Depr & Amort Expenses	49,683	-	-	-	-	-	-	-	49,683
14	Taxes Other Than Income	-	-	-	(409)	(146)	(49)	-	-	(604)
15	Reg Asset and Other Expense Adjustments	-	(38,139)	-	-	-	-	-	-	(38,139)
16	Pension Asset Funding Costs	-	-	51,984	-	-	-	-	-	51,984
17	Accretion Expense	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ 49,683	\$ (38,139)	\$ 51,984	\$ (5,754)	\$ (2,574)	\$ (690)	\$ (234)	\$ -	54,276
19	Income Taxes									
20	State Income Taxes	\$ (4,720)	\$ 725	\$ (4,938)	\$ 547	\$ 245	\$ 66	\$ 22	\$ (3,165)	(11,218)
21	Federal Income Taxes	(15,737)	2,416	(16,466)	1,823	815	219	74	(10,554)	(37,410)
22	Deferred Taxes	-	12,563	-	-	-	-	-	-	12,563
23	ITC's Net	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ (20,457)	\$ 15,704	\$ (21,404)	\$ 2,370	\$ 1,060	\$ 285	\$ 96	\$ (13,719)	(36,065)
25	Net Utility Operating Income	\$ (29,226)	\$ 22,435	\$ (30,580)	\$ 3,384	\$ 1,514	\$ 405	\$ 138	\$ 13,719	(18,211)

Commonwealth Edison Company
Projected Plant Addition Depreciation Expense - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Projected 2015 Plant Addition Depreciation and Amortization Expense (B)	Jurisdictional Projected 2015 Plant Addition Depreciation and Amortization Expense (1) (C)	ICC Account (D)	Supporting Schedule (E)
1	<u>Depreciation Expense:</u>				
2	Distribution Plant	\$ 35,614	35,614		WPC-2.1
3	General Plant - Non Acct 397	3,571	3,133		WPC-2.1
4	General Plant - Acct 397	2,891	1,651		WPC-2.1
5	Intangible Plant	10,582	9,285		WPC-2.1
6	Jurisdictional Depreciation Expense	<u>\$ 52,658</u>	<u>\$ 49,683</u>	403	
7	<u>Income Tax Effects of Above Adjustments:</u>				
8	State Income Taxes		\$ (4,720)	409.2	
9	Federal Income Taxes		(15,737)	409.2	
10	Deferred Income Taxes		-	410/411	
11			<u>\$ (20,457)</u>		

Note:

(1) Jurisdictionalized by: Distribution using 100%, General Plant (excluding Account 397) and Intangible Plant using the Wages & Salaries allocator, General Plant Account 397 using the Communication Study allocator.

Commonwealth Edison Company
 Jurisdictional Income Taxes
2014 Actual - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 2,347,549
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>130,999</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,478,548</u>
5	O&M Expense (Schedule C-1, Page 2, Column D, Lines 8-12)	\$ (1,039,172)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(473,086)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(143,370)
8	Regulatory Debits (Schedule C-1, Page 2, Line 15)	<u>(50,916)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,706,544)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(200,349)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 571,655</u></u>

Commonwealth Edison Company
 Jurisdictional Income Taxes
 2014 Actual - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Income Tax Additions/Deductions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Charitable Contributions - Non-deductible Goods/Services	(73)	Excluded from Jurisdictional	0.00%	-
2	Meals and Entertainment - 50%	196	Wages & Salaries	87.74%	172
3	Sports Facilities	545	Excluded from Jurisdictional	0.00%	-
4	Corporate-Owned Life Insurance Premiums	8	Wages & Salaries	87.74%	7
5	Disposition of Stock	408	Wages & Salaries	87.74%	358
6	Penalties and Fines	(512)	Excluded from Jurisdictional	0.00%	-
7	Lobbying Expenses	2,574	Excluded from Jurisdictional	0.00%	-
8	Fuel Tax Credit	100	Net Plant	76.03%	76
9	Accrued Holiday	(165)	Wages & Salaries	87.74%	(144)
10	Accrued Vacation	5,792	Wages & Salaries	87.74%	5,082
11	Obsolete Materials	410	Net Plant	76.03%	312
12	Provision for Bad Debt	21,649	Revenue	59.29%	12,836
13	Damage to Company Property	(25)	Net Plant	76.03%	(19)
14	Taxes Other than Income Taxes	1,778	Net Plant	76.03%	1,352
15	Incentive Compensation Plan	10,170	Wages & Salaries	87.74%	8,923
16	Liability for Severance Plans	(1,026)	Wages & Salaries	87.74%	(901)
17	CPS Energy Efficiency Fund	(527)	Excluded from Jurisdictional	0.00%	-
18	Other Accrued Expenses	3,371	Excluded from Jurisdictional	0.00%	-
19	Regulatory (Asset)/ Liab: Transmission	(4,851)	Excluded from Jurisdictional	0.00%	-
20	Environmental Cleanup Costs - Current Non-MGP (Mfg Gas Plants)	(2,389)	100% to Jurisdictional	100.00%	(2,389)
21	Charitable Contributions	(7,859)	Excluded from Jurisdictional	0.00%	-
22	Use Tax Adjustment	(4,461)	Net Plant	76.03%	(3,392)
23	Other Current	(2,410)	Wages & Salaries	87.74%	(2,115)
24	FIN48 Interest - Current	1,635	Excluded from Jurisdictional	0.00%	-
25	Federal NOL DTA	(114,873)	Net Plant	76.03%	(87,338)
26	Revenue Subject to Refund	25	Excluded from Jurisdictional	0.00%	-
27	Post Retirement Health Care Liability Current	1,327	Wages & Salaries	87.74%	1,164
28	Manufactured Gas Plants - Provision Current	(3,306)	Excluded from Jurisdictional	0.00%	-
29	Workers Compensation and Bodily Injury Reserve - Current	(29)	Wages & Salaries	87.74%	(25)
30	Partnerships	4	Excluded from Jurisdictional	0.00%	-
31	Deferred Rental Expense	104	Wages & Salaries	87.74%	91
32	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	(102)	100% to Jurisdictional	100.00%	(102)
33	Executive Uninsured Death Benefits after Retirement	11	Wages & Salaries	87.74%	10
34	Incentive Compensation Deferred Stock Bonus Plan	1,556	Wages & Salaries	87.74%	1,366
35	Stock Options; Other Equity Based Compensation	1,598	Wages & Salaries	87.74%	1,402
36	Workers Compensation and Public Claims Reserve	2,528	Wages & Salaries	87.74%	2,218
37	Long-Term Debt - Revaluation of Discount	774	Excluded from Jurisdictional	0.00%	-
38	Management Deferred Compensation Plan	(922)	Wages & Salaries	87.74%	(809)
39	Manufactured Gas Plants - Provision Non-Current	9,256	Excluded from Jurisdictional	0.00%	-
40	Post Retirement Health Care Liability	(65,561)	Wages & Salaries	87.74%	(57,523)
41	Supplemental Employee Retirement Plan	(1,383)	Excluded from Jurisdictional	0.00%	-
42	Long-Term Incentive - Cash	456	Wages & Salaries	87.74%	400
43	Midwest Generation Settlement Asset	(1,788)	Excluded from Jurisdictional	0.00%	-
44	Interest on Projected Tax Settlements - Non-Current	27,739	Excluded from Jurisdictional	0.00%	-
45	Regulatory (Asset)/Liab: Docket No 07-0566	1,535	100% to Jurisdictional	100.00%	1,535
46	Total Account 282 - Liberalized Depreciation	(599,811)	Net Plant	76.03%	(456,037)
47	Competitive Transition Charge (CTC)	17,873	Excluded from Jurisdictional	0.00%	-
48	AFUDC Plant & Equip Borrowed	3,085	Net Plant	76.03%	2,346
49	Deferred Gain - Like Kind Exchange	342,192	Excluded from Jurisdictional	0.00%	-

Commonwealth Edison Company
 Jurisdictional Income Taxes
 2014 Actual - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Income Tax Additions/Deductions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
50	FIN 47	2,834	Net Plant	76.03%	2,155
51	Section 263A - Capitalized Interest	162	Net Plant	76.03%	123
52	Software Costs Capitalized - Rev Bk	(10,334)	Net Plant	76.03%	(7,857)
53	Capitalized Interest / Overhead Capitalized	807	Net Plant	76.03%	613
54	Pension Cost Capitalized on Books	(34,311)	Net Plant	76.03%	(26,087)
55	CIAC	(17,439)	Net Plant	76.03%	(13,259)
56	CIAC with Tax Gross Up	24,687	Excluded from Jurisdictional	0.00%	-
57	Revaluation of Property	(1,029)	Excluded from Jurisdictional	0.00%	-
58	Repair Allowance	15,891	Net Plant	76.03%	12,082
59	Repairs - Distribution	(435,787)	100% to Jurisdictional	100.00%	(435,787)
60	Repairs - Transmission	(20,768)	Excluded from Jurisdictional	0.00%	-
61	Transmission Upgrade - East/West	(2,827)	Excluded from Jurisdictional	0.00%	-
62	AFUDC - Equity	4,267	Excluded from Jurisdictional	0.00%	-
63	Regulatory (Asset)/Liab: AAF	25,988	Excluded from Jurisdictional	0.00%	-
64	Accrued Benefits	2,584	Wages & Salaries	87.74%	2,267
65	Deferred Revenue - Fiber Optics Lease - Current	566	Communication Equipment	57.11%	323
66	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.00%	-
67	Incentive Compensation Capitalized (Global Settlement)	256	100% to Jurisdictional	100.00%	256
68	Loss on Reacquired Debt	7,740	Net Plant	76.03%	5,885
69	Midwest Generation Settlement Liab	3,680	Excluded from Jurisdictional	0.00%	-
70	Pension Contribution - Net of Book Provision 9.5%	15,253	Wages & Salaries	87.74%	13,383
71	PJM Start-up Costs	1,504	Excluded from Jurisdictional	0.00%	-
72	Swap and Hedging Transactions	970	Net Plant	76.03%	738
73	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(7,782)	Excluded from Jurisdictional	0.00%	-
74	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	12,315	Wages & Salaries	87.74%	10,806
75	State Income Taxes - Temporary	2,830	Excluded from Jurisdictional	0.00%	-
76	Regulatory (Asset)/Liab: Rider UF	(18,975)	Excluded from Jurisdictional	0.00%	-
77	Regulatory (Asset)/Liab: Distribution Rate Case Matters	28	Excluded from Jurisdictional	0.00%	-
78	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	1,133	100% to Jurisdictional	100.00%	1,133
79	Regulatory (Asset)/Liab: Distribution Formula Rate	91,192	Excluded from Jurisdictional	0.00%	-
80	Regulatory (Asset)/Liab: Distribution - Other Deferred (Merger)	8,861	100% to Jurisdictional	100.00%	8,861
81	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(8,271)	100% to Jurisdictional	100.00%	(8,271)
82	Accelerated Depr AMI - Related to Reg Assets	(53,046)	100% to Jurisdictional	100.00%	(53,046)
83	Deferred Revenue - Fiber Optics Lease - Non-Current	(383)	Communication Equipment	57.11%	(218)
84	Regulatory (Asset)/Liab: PORCB	13,422	Excluded from Jurisdictional	0.00%	-
85	Regulatory (Asset)/Liab: Capital Leases	(294)	Net Plant	76.03%	(224)
86		<u>\$ (724,199,113)</u>			<u>\$ (1,057,266)</u>

Commonwealth Edison Company
 Jurisdictional Income Taxes
 2014 Actual - 2015 Filing Year
 (In Thousands)

Witness: Menon

Line No.	Description (A)	(B)	(C)	Jurisdictional (D)
87	Illinois Taxable Income (Page 1, Line 11, Column B + Page 3, Line 86, Column E)			(485,611)
88	Illinois Income Tax @ 9.50% (Line 87 x 9.5%)			(46,133)
89	Federal Taxable Income (Line 87 - Line 88)			<u>\$ (439,478)</u>
90	Federal Income Tax Liability @ 35% (Line 89 x 35%)			<u>\$ (153,817)</u>
91	Total Current Income Tax Expense (Federal (Line 88) + Illinois (Line 90))			<u>\$ (199,950)</u>
92	Total Deferred Tax Expense (Schedule C-5.2, Page 3, Line 29, Column E)			425,444
93	Fuels Tax Credit	(41)	Net Plant	(31)
94	Alt Fuels Credit	(100)	Net Plant	(76)
95	R&D Credit	128	Net Plant	97
96	ComEd IL ITC Credit	(524)	Net Plant	(398)
97	ITC Amortization		Schedule C-5.5	<u>(1,251)</u>
98	Total Income Tax Expense Related to Current Year Activity (Lines 91 through 97)			<u>\$ 223,834</u>

Notes:

- (a) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). For tax years beginning on or after January 1, 2011, the State of Illinois imposed a 7.0% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. The 2014 combined statutory State tax rate for ComEd is 9.5%.
 All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 is based on the 2014 State income tax rate of 9.5%.

Commonwealth Edison Company
Interest Synchronization - 2015 Filing Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Description</u> (A)	<u>Test Year Amount</u> (B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 7,104,564
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>2.82%</u>
3	Synchronized Interest	\$ 200,349

Note:

(1) Includes cost of debt 2.79% plus an additional amount for credit facility costs of .03%.

Commonwealth Edison Company
 Interest Synchronization - 2015 Filing Year
Effect of Rate Base Adjustments
 (In Thousands)

Witness: Menon

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 8,286,130
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>2.82%</u>
3	Synchronized Interest	\$ 233,669
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>200,349</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 33,320</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (33,320)</u>
8	Change in State Current Income Tax (at 9.50%)	<u>\$ (3,165)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (10,554)</u>

Note:

(1) [Line 7 - Line 8] * 35%.

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Menon

Line No.	Class of Capital (A)	Amount (B)	Percent of Total Capital (C)	December 31 Cost (D)	Weighted Cost (E)
<u>Year Ending December 31, 2014</u>					
1	Short-Term Debt	\$ 64,129	0.57%	0.33%	0.00%
2	Long-Term Debt	\$ 5,944,042	53.18%	5.24%	2.79%
3	Common Equity	<u>\$5,169,147</u>	<u>46.25%</u>	9.14% (1)	4.23%
4	Credit Facility Costs (2)				<u>0.03%</u>
5	Total Capital	<u><u>\$11,177,318</u></u>	<u><u>100.00%</u></u>		<u><u>7.05%</u></u>

Notes:

(1) See Schedule D-6 FY, Line 15.

(2) See Schedule D-2, Page 2, Line 14.

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Menon

Line No.	Class of Capital (A)	Average Amount (B)	Percent of Total Capital (C)	Less CWIP Accruing AFUDC (3) (D)	Adjusted Balance (E)
<u>Year Ending December 31, 2014</u>					
1	Long-Term Debt (1)	\$6,072,340 (1)	53.49%	\$128,298	\$5,944,042
2	Common Equity	<u>\$5,280,720 (2)</u>	<u>46.51%</u>	<u>\$111,573</u>	<u>\$5,169,147</u>
3	Total Capital	<u><u>\$11,353,060</u></u>	<u><u>100.00%</u></u>	<u><u>\$239,871</u></u>	<u><u>\$11,113,189</u></u>

Notes:

(1) See Schedule D-3, Page 2, Column F.

(2) Amount Calculated:

ComEd Year End 2014 Common Equity	\$7,905,720	2014 FERC Form 1, Page 112, Line 16
Goodwill	<u>(\$2,625,000)</u>	2014 Form 10-K, Page 82

ComEd Year End Equity Less Goodwill	<u><u>\$5,280,720</u></u>
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(3) Amount Calculated:

ComEd Year End 2014 CWIP	\$275,972
Total CWIP Not Eligible for AFUDC	<u>(\$36,101)</u>

Year End CWIP Accruing AFUDC	<u><u>\$239,871</u></u>
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Commonwealth Edison Company
Cost of Capital Equity Workpapers - 2015 Filing Year
Year Ending December 31, 2014

Witness: Menon

<u>Line No.</u>	<u>Month</u> (A)	<u>Monthly Average Market Yield on 30 Year US Treasury Securities</u> (B)
1	January	3.77%
2	February	3.66%
3	March	3.62%
4	April	3.52%
5	May	3.39%
6	June	3.42%
7	July	3.33%
8	August	3.20%
9	September	3.26%
10	October	3.04%
11	November	3.04%
12	December	2.83%
13	12 Month Average	3.34%
14	Cost of Equity Base	<u>5.80%</u> (1)
15	Total Cost of Common Equity	<u><u>9.14%</u></u>

Note:

(1) Per 220 ILCS 5/16-108.5(c)(3)(B)