

**Commonwealth Edison Company**  
Summary of BSC Costs Charged to ComEd  
For the Year 2014  
(In Thousands)

Line No.	FERC Account(s)	Description	Total Amount Charged from BSC to ComEd			Comment/Description of Allocation
			(C)	(D)	(E)	
1	107000	Construction Work in Progress	\$ 70,182	\$ 40,362	\$ 29,820	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
2	108100	Retirement work in progress-removal	2,330	1,472	858	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
3	163000	Stores expense (Allocated to Capital)	4,276	102	4,174	Allocated to Delivery Service Rate Base. See Page 2.
4		Total Capital and Regulatory Asset	76,788	41,936	34,852	
5	254000	Other Reg Liabilities	131	131	-	Excluded from Delivery Services Rate Base. Settled through Rider EDA.
6	163000	Stores expense (Allocated to O&M)	389	9	380	Allocated to Delivery Service Operating Expenses. See Page 3.
7	416000	Expense of merchandising, jobbing/contracting	7	6	1	Excluded from Delivery Services Operating Expenses. See Page 3.
8	416004	3rd Party Billing	7	-	7	Excluded from Delivery Services Operating Expenses. See Page 3.
9	426100	Donations	2,187	-	2,187	Excluded from Delivery Services Operating Expenses. See Page 3.
10	426300	Penalties	(264)	-	(264)	Excluded from Delivery Services Operating Expenses. See Page 3.
11	426400	Expenses of civic and political activities	548	-	548	Excluded from Delivery Services Operating Expenses. See Page 3.
12	557000	Other	9	9	-	Excluded from Delivery Services Operating Expenses. See Page 3.
13	560-573	Transmission	8,029	1,561	6,468	Excluded from Delivery Services Operating Expenses. See Page 3.
14	580-598	Distribution	10,078	6,339	3,739	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
15	901-908	Customer	20,945	12,196	8,749	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
16	920-935	A&G	124,584	33,364	91,220	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
17		Total Expenses	166,519	53,484	113,035	
18		Total BSC Costs (1)	\$ 243,438	\$ 95,551	\$ 147,887	

Note:

(1) Does not include \$62K re-billed to ComEd of Indiana and other, minor accounting differences of approximately \$7K.

Commonwealth Edison Company  
BSC Capital and Regulatory Asset Charges included in Rate Base  
For the Year 2014  
(In Thousands)

Line No.	FERC Account(s)	Sch B-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Rate Base	Exclude Non-Delivery Service Accounts	Exclude Amounts for Projected Plant Additions to be placed in Service in 2016 and beyond	Adjusted BSC Costs Cols (D) thru (F)	Jurisdictional BSC Costs Included in Rate Base, Before Sch B-2 Adjustments (a)	Additional Adjustments Included in Sch B-1 FY, page 1, Col (C)	Jurisdictional BSC Costs Included in Rate Base (b) Cols (H) + (I)	Details by Direct and MMF/Non-MMF Indirect			
											Jurisdictional BSC Costs Included in Rate Base - Direct	Jurisdictional BSC Costs Included in Rate Base - Indirect MMF (e)	Jurisdictional BSC Costs Included in Rate Base - Indirect Non-MMF (f)	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1														
2	163000	Lines 2 & 3	Stores expense allocated to capital	\$ 4,276			\$ 4,276	\$ 3,752 (d)	\$ -	\$ 3,752	\$ 89	\$ 2,036	\$ 1,626	\$ 3,752
3			Capital Expenditures											
4	107000	Lines 2 & 3	Construction Work in Progress	\$ 70,182	\$ (7,205) (c)	\$ (11,552)	\$ 51,425	\$ 51,425		\$ 51,425	\$ 29,575	\$ 12,149	\$ 9,701	\$ 51,425
5	108100	Lines 6 & 7	Retirement Work in Progress	2,330	(746) (c)		1,584	1,584		1,584	1,001	324	259	1,584
6			Total capital Expenditures	\$ 72,512	\$ (7,951)	\$ (11,552)	\$ 53,009	\$ 53,009	\$ -	\$ 53,009	\$ 30,575	\$ 12,474	\$ 9,960	\$ 53,009
7		Total		\$ 76,788	\$ (7,951)	\$ (11,552)	\$ 57,285	\$ 56,761	\$ -	\$ 56,761	\$ 30,665	\$ 14,510	\$ 11,586	\$ 56,761

Notes:

- (a) Amount included each line of Schedule B-1 FY, Page 1, Column (B) . Represents the amounts before jurisdictional adjustments on Schedule B-2, and only includes BSC costs which closed to plant in service in 2014, and such costs included in ComEd's 2015 projected plant additions.
- (b) Amount included each line of Schedule B-1 FY, Page 1, Column (D) . Represents the amounts after jurisdictional adjustments on Schedule B-2.
- (c) Adjustment includes amount directly charged to and the portion of general and intangible plant allocated to Transmission.
- (d) 91.66% of Undistributed Stores Expenses are allocated to Capital. Capital amount then multiplied by the Wages and Salary Allocator. The amount indicated in Column (H) is included in Distribution rate base.
- (e) See calculation of MMF as % of Indirects on Page 4, Line 3, Column E.
- (f) See calculation of Non-MMF as % of Indirects on Page 4, Line 10, Column E.

**Commonwealth Edison Company**  
BSC Expense included in Operating Expenses  
For the Year 2014  
(In Thousands)

Line No.	FERC Account(s)	Sch C-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Operating Expenses	Exclude Non-Delivery Service Accounts	Exclude Amounts for which Recovery is Not Requested	Adjusted BSC Costs Cols (D) thru (F)	Jurisdictional BSC Costs Included in Operating Expenses, Before Sch C-2 Adjustments (a)	Additional Adjustments Included in Sch C-1 FY, Page 1, Col (C)	Jurisdictional BSC Costs Included in Operating Expenses (b) Cols (H) + (I)	Details by Direct and MMF/Non-MMF Indirect			
											Jurisdictional BSC Costs Included in Operating Expenses Direct	Jurisdictional BSC Costs Included in Operating Expenses - Indirect MMF (h)	Jurisdictional BSC Costs Included in Operating Expenses - Indirect Non-MMF (i)	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1			Operating Expenses											
2	163000	Line 8	Stores expense allocated to O&M	\$ 389	\$ -	\$ -	\$ 389	\$ 341 (e)	\$ -	\$ 341	\$ 8	\$ 185	\$ 148	\$ 341
3	557000	Line 5	Other	9	(9)	-	-	-	-	-	-	-	-	-
4	560-573	Line 6	Transmission	8,029	(8,029)	-	-	-	-	-	-	-	-	-
5	580-598	Line 8	Distribution	10,078			10,078	10,078	-	10,078	6,339	2,079	1,660	10,078
6	901-908	Lines 9+10	Customer Accounts Expenses	20,945			20,945	20,945	-	20,945	12,196	4,865	3,884	20,945
7	920-935	Line 12	Administrative and General Expenses	124,584		(13,650) (d)	110,934	97,333 (f)	(2,428) (g)	94,905	25,416	38,638	30,851	94,905
8			Total Operating Expenses	\$ 164,034	\$ (8,038)	\$ (13,650)	\$ 142,346	\$ 128,698	\$ (2,428)	\$ 126,270	\$ 43,959	\$ 45,768	\$ 36,543	\$ 126,270
9			Other Income and Deductions											
10	416000	N/A	Expense of merchandising, jobbing/contracting	7	(7)	-	-	-	-	-	-	-	-	-
11	416004	N/A	3rd Party Billing	7	(7)	-	-	-	-	-	-	-	-	-
12	426100	Line 12	Donations	2,187	(2,187) (c)	-	-	-	-	-	-	-	-	-
13	426300	N/A	Penalties	(264)	264	-	-	-	-	-	-	-	-	-
14	426400	N/A	Expenses of civic and political activities	548	(548)	-	-	-	-	-	-	-	-	-
15			Total Other Income and Deductions	\$ 2,485	\$ (2,485)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		Total		\$ 166,519	\$ (10,523)	\$ (13,650)	\$ 142,346	\$ 128,698	\$ (2,428)	\$ 126,270	\$ 43,959	\$ 45,768	\$ 36,543	\$ 126,270

Notes:

(a) Amount included each line of Schedule C-1 FY, Page 1, Column (B) . Represents the amounts before jurisdictional adjustments on Schedule C-2.

(b) Amount included each line of Schedule C-1 FY, Page 1, Column (D) . Represents the amounts after jurisdictional adjustments on Schedule C-2.

(c) BSC allocated donations are excluded from 2014 Revenue Requirement.

(d) BSC amounts included in the Adjustments made to O&M as shown on WPC-1a:

(i) BSC allocated general advertising expenses included in adj shown on WPC -1a, Line 11, Col. (J).	\$ (289)
(ii) BSC allocated executive compensation included in adj. shown on WPC-1c, line 9 Col (R) less line 9 col (E).	(8,998)
(iii) BSC IT costs included in EIMA cost adjust. shown on WPC-1a, Line 16, Col. (I). (From WPC-1d)	(13)
(iv) 50% of BSC allocated corporate jet costs included in adj. shown on WPC-1a, Line 23, Col. (J). WPC-1j	(1,290)
(v) Tax Entry Related to PHI Merger included in adj. shown on WPC-1a, Line 31, Col. (J). WPC-1q	(3,060)
	<u>\$ (13,650)</u>

(e) 8.34% of Undistributed Stores Expenses are allocated to O&M Expense. Expense amount then multiplied by the Wages and Salary Allocator. The amount indicated in Column (H) is included in Distribution expense.

(f) Included in A&G expenses. Allocated to delivery services using the Wages and Salaries Allocator.

(g) Removal of Net Income Goal Related Incentive Compensation. See Schedule C-2.5, Line 2.

\$ (2,428)

(h) See calculation of MMF as % of Indirects on Line 3, col. (E), page 4 of 4.

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

**Commonwealth Edison Company**  
Top Allocators used to bill costs to ComEd by BSC

Line No.	Description	Rank	2014 BSC Revenues		2014 BSC Revenues	
			Total Revenues from ComEd	Revenue as a % of Total Rev	Indirect Revenues from ComEd	Revenue as a % of Total Indirect Revenue
		(A)	(B)	(C)	(D)	(E)
1	Modified Massachusetts Formula (MMF)		(70,102,394)	28.8%	(70,102,394)	47.4%
2	EED MMF		(12,144,092)	5.0%	(12,144,092)	8.2%
3	Sub-Total: MMF Indirect Revenues from ComEd		(82,246,486)	33.8%	(82,246,486)	55.6%
4	IT Infrastructure Services Billings	1	(9,256,531)	3.8%	(9,256,531)	6.3%
5	Number of Customers-EED Client Companies Only (ComEd & PECO)	2	(9,212,540)	3.8%	(9,212,540)	6.2%
6	Total IT Service Company Billings	3	(5,764,769)	2.4%	(5,764,769)	3.9%
7	Number of Personal Computers	4	(3,412,477)	1.4%	(3,412,477)	2.3%
8	Supply Service Company Governance Billings	5	(3,188,919)	1.3%	(3,188,919)	2.2%
9	Other Allocators		(34,834,877)	14.3%	(34,834,877)	23.6%
10	Sub-Total: Non-MMF Indirect Revenues from ComEd		(65,670,114)	27.0%	(65,670,114)	44.4%
11	<b>Direct Billed</b>		(95,590,027)	39.3%		
12	Total Revenues from ComEd		<b>(243,506,627)</b>	<b>100.0%</b>		
13	Total Indirect Revenues from ComEd				<b>(147,916,599)</b>	<b>100.0%</b>