

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
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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
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Commonwealth Edison Company
Summary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Co-Attorneys (cont'd):	E. Glenn Rippie
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7		Ronit C. Barrett
8		EimerStahl LLP
9		224 South Michigan Avenue, Suite 1100
10		Chicago, Illinois 60604
11		rbarrett@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	
SUBPART I : PLANNING AND OPERATIONS SCHEDULES FOR GAS AND / OR ELECTRIC UTILITIES			
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 to Actual Data - Prior Three Years	Not Applicable - The Company is not selecting a future test year.
2			
3	285.7010	Schedule G-2 Statement from Independent Certified Public Accountant	Not Applicable - The Company is not selecting a future test year.
4			
5	285.7015	Schedule G-3 Statement on Assumptions Used in the Forecast	Not Applicable - The Company is not selecting a future test year.
6			
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 Income Taxes	Not Applicable - The Company is not selecting a future test year.
11			
12	285.7045	Schedule G-8 Actual Gross Additions and Retirements Compared to Original Budget	Not Applicable - The Company is not selecting a future test year.
13			
14	285.7050	Schedule G-9 Comparison of Budgeted Non-payroll Expense to Actual	Not Applicable - The Company is not selecting a future test year.
15			
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 Results to the Originally Approved Forecast for Each of the Past Twelve Months and Eight Subsequent Months	Not Applicable - The Company is not selecting a future test year.
20			
21			
22			
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
Overall Financial Summary
Test Year 2014 Recon Year (1)
(In Thousands)

Witness: Menon

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 7,095,036
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 476,938
3	Jurisdictional Rate of Return - Present Rates	A-4	6.72%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	7.02%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 498,069
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 21,131
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.7000
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 35,923
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 35,923 (2)

Notes:

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

Commonwealth Edison Company
Computation of Jurisdictional Gross Revenue Conversion Factor
Year 2014

Witness: Menon

Line No.	Description (A)	% of Incremental Gross Revenue (B)
1	Operating Revenue	100.00%
2	Uncollectible Expense	0.00% (1)
3	State Taxable Income	<u>100.00%</u>
4	State Income Taxes (9.50% * 100.00%)	<u>9.50%</u>
5	Income Before Federal Income Taxes	90.50%
6	Federal Income Taxes (35% * 90.50%)	<u>31.675%</u>
7	Operating Income Percentage	<u>58.825%</u>
8	Gross Revenue Conversion Factor:	
9	Including Incremental Uncollectible expense and Add-On	
10	Revenue Taxes (100.00% / Operating Income Percentage (Line 7))	<u><u>1.7000</u></u>

Note:

- (1) The uncollectable expense factor is set to zero. Under the formula, Account 904 uncollectible expenses have been removed and are recovered through Rider UF.

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)
Page 1 of 10

Schedule A-3 (a)(1): Comparison of Present and Updated Charges
Average Number of Customers

Delivery Classes	Total Historical Number of Bills in 2014	Average Number of Customers in 2014	Customer Growth Factor (1)	Adjusted Average Number of Customers After Applying Growth Factor
Residential				
Single Family Without Electric Space Heat	26,891,991	2,240,999	1.0065	2,255,566
Multi Family Without Electric Space Heat	12,737,287	1,061,441	1.0065	1,068,340
Single Family With Electric Space Heat	420,302	35,025	1.0065	35,253
Multi Family With Electric Space Heat	1,931,812	160,984	1.0065	162,031
Total Residential	41,981,392	3,498,449		3,521,190
Nonresidential				
Watt-Hour	1,066,273	88,856	1.0054	89,336
Small Load (≤ 100 kW)	3,045,309	253,776	1.0054	255,146
Medium Load (Over 100 kW ≤ 400 kW)	203,421	16,952	1.0054	17,043
Large Load (Over 400 kW ≤ 1,000 kW)	50,377	4,198	1.0054	4,221
Very Large Load (Over 1,000 kW ≤ 10,000 kW)	22,611	1,884		1,884
Extra Large Load (Over 10,000 kW)	560	47		47
High Voltage	914	76		76
Railroad	24	2		2
Total Nonresidential	4,389,489	365,791		367,755
Lighting				
Fixture-Included Lighting - Residential		561		561
Fixture-Included Lighting - Other		1,362		1,362
Dusk to Dawn Lighting		3,599		3,599
General Lighting		1,011		1,011
Total Lighting		6,533		6,533
Total Company		3,870,773		3,895,478

Note: (1) An adjustment is made to the number of bills for residential, wathour, small load, medium load and large load delivery classes.

April 2015

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)
Page 2 of 10

Schedule A-3(a)(2) and (a)(3): Comparison of Present and Updated Charges
Present Charges

Residential Delivery Service	Billing Units with Adjustment for Customer Growth	Delivery Service Unit Charges applicable January 2015	Revenue at Charges applicable January 2015	\$/kWh
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
Single Family Without Electric Space Heat				
Customer Charge	27,066,789	\$10.77	\$291,509,318	
Standard Metering Service Charge	27,066,789	\$4.34	\$117,469,864	
Distribution Facilities Charge (kWh)	20,566,937,136	\$0.03171	\$652,177,577	
Illinois Electricity Distribution Tax Charge (kWh)	20,566,937,136	\$0.00119	\$24,474,655	
Total			\$1,085,631,414	\$0.0528
Multi Family Without Electric Space Heat				
Customer Charge	12,820,079	\$8.04	\$103,073,435	
Standard Metering Service Charge	12,820,079	\$4.34	\$55,639,143	
Distribution Facilities Charge (kWh)	4,465,479,982	\$0.03376	\$150,754,604	
Illinois Electricity Distribution Tax Charge (kWh)	4,465,479,982	\$0.00119	\$5,313,921	
Total			\$314,781,103	\$0.0705
Single Family With Electric Space Heat				
Customer Charge	423,034	\$11.93	\$5,046,796	
Standard Metering Service Charge	423,034	\$4.34	\$1,835,968	
Distribution Facilities Charge (kWh)	755,915,622	\$0.01661	\$12,555,758	
Illinois Electricity Distribution Tax Charge (kWh)	755,915,622	\$0.00119	\$899,540	
Total			\$20,338,062	\$0.0269
Multi Family With Electric Space Heat				
Customer Charge	1,944,369	\$8.41	\$16,352,143	
Standard Metering Service Charge	1,944,369	\$4.34	\$8,438,561	
Distribution Facilities Charge (kWh)	1,617,884,916	\$0.01623	\$26,258,272	
Illinois Electricity Distribution Tax Charge (kWh)	1,617,884,916	\$0.00119	\$1,925,283	
Total			\$52,974,259	\$0.0327
Total Residential	27,406,217,656		\$1,473,724,838	\$0.0538

April 2015

Commonwealth Edison Company
Section 285.1015
Schedule A-3(a)(2) and (a)(3): Comparison of Present and Updated Charges
Present Charges

Schedule A-3(a)
Page 3 of 10

Nonresidential Delivery Service	Billing Units with Adjustment for Customer Growth	Delivery Service Unit Charges applicable January 2015	Revenue at Charges applicable January 2015	\$/kWh
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
WATT-HOUR				
Customer Charge	1,072,031	\$11.90	\$12,757,169	
Standard Metering Service Charge	1,072,031	\$3.60	\$3,859,312	
Distribution Facilities Charge (kWh)	407,140,498	\$0.02233	\$9,091,447	
Illinois Electricity Distribution Tax Charge (kWh)	407,140,498	\$0.00119	\$484,497	
Total			\$26,192,425	\$0.0643
SMALL LOAD (≤ 100 kW)				
Customer Charge	3,061,754	\$13.44	\$41,149,974	
Standard Metering Service Charge	3,061,754	\$11.96	\$36,618,578	
Secondary Voltage Distribution Facilities Charge (kW)	38,838,327	\$6.40	\$248,565,293	
Primary Voltage Distribution Facilities Charge (kW)	45,687	\$2.15	\$98,227	
Primary Voltage Transformer Charge (kW)	16,636	\$0.18	\$2,994	
Illinois Electricity Distribution Tax Charge (kWh)	11,584,634,402	\$0.00119	\$13,785,715	
Total			\$340,220,781	\$0.0294
MEDIUM LOAD (Over 100 kW ≤ 400 kW)				
Customer Charge	204,519	\$20.98	\$4,290,809	
Standard Metering Service Charge	204,519	\$26.38	\$5,395,211	
Secondary Voltage Distribution Facilities Charge (kW)	27,298,963	\$6.36	\$173,621,405	
Primary Voltage Distribution Facilities Charge (kW)	474,103	\$3.78	\$1,792,109	
Primary Voltage Transformer Charge (kW)	324,852	\$0.20	\$64,970	
Illinois Electricity Distribution Tax Charge (kWh)	10,341,910,453	\$0.00119	\$12,306,873	
Total			\$197,471,377	\$0.0191
LARGE LOAD (Over 400 kW ≤ 1,000 kW)				
Customer Charge	50,649	\$76.02	\$3,850,337	
Standard Metering Service Charge	50,649	\$27.55	\$1,395,380	
Secondary Voltage Distribution Facilities Charge (kW)	21,639,444	\$6.72	\$145,417,064	
Primary Voltage Distribution Facilities Charge (kW)	865,143	\$4.71	\$4,074,824	
Primary Voltage Transformer Charge (kW)	512,676	\$0.26	\$133,296	
Illinois Electricity Distribution Tax Charge (kWh)	9,591,325,647	\$0.00119	\$11,413,678	
Total			\$166,284,579	\$0.0173

Commonwealth Edison Company
Section 285.1015
Schedule A-3(a)(2) and (a)(3): Comparison of Present and Updated Charges
Present Charges

Schedule A-3(a)
Page 4 of 10

Nonresidential Delivery Service	Billing Units with Adjustment for Customer Growth	Delivery Service Unit Charges applicable January 2015	Revenue at Charges applicable January 2015	\$/kWh
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
Adj factor watt-hour, small, medium, large load 1.0054				
VERY LARGE LOAD (Over 1,000 kW ≤ 10,000 kW)				
Customer Charge	22,611	\$578.09	\$13,071,193	
Standard Metering Service Charge	22,611	\$27.65	\$625,194	
Secondary Voltage Distribution Facilities Charge (kW)	30,171,412	\$6.67	\$201,243,318	
Primary Voltage Distribution Facilities Charge (kW)	9,297,788	\$5.42	\$50,394,011	
Primary Voltage Transformer Charge (kW)	5,701,610	\$0.28	\$1,596,451	
Illinois Electricity Distribution Tax Charge (kWh)	18,220,086,822	\$0.00119	\$21,681,903	
Total			\$288,612,070	\$0.0158
EXTRA LARGE LOAD (Over 10,000 kW)				
Customer Charge	560	\$1,155.41	\$647,030	
Standard Metering Service Charge	560	\$59.62	\$33,387	
Secondary Voltage Distribution Facilities Charge (kW)	3,032,060	\$5.23	\$15,857,674	
Primary Voltage Distribution Facilities Charge (kW)	4,070,012	\$5.12	\$20,838,461	
Primary Voltage Transformer Charge (kW)	2,368,619	\$0.33	\$781,644	
Illinois Electricity Distribution Tax Charge (kWh)	3,722,783,077	\$0.00119	\$4,430,112	
Total			\$42,588,308	\$0.0114
HIGH VOLTAGE				
Customer Charge	914	\$429.62	\$392,673	
Standard Metering Service Charge	914	\$37.43	\$34,211	
Secondary Voltage Distribution Facilities Charge (kW)	97,168	\$3.12	\$303,164	
Primary Voltage Distribution Facilities Charge (kW)	214,823	\$5.70	\$1,224,491	
High Voltage Distribution Facilities Charge ≤ 10 MW (kW)	829,579	\$0.20	\$165,916	
High Voltage Distribution Facilities Charge Over 10 MW (kW)	8,500,104	\$0.21	\$1,785,022	
Primary Voltage Transformer Charge (kW)	48,895	\$0.38	\$18,580	
High Voltage Transformer Charge ≤ 10 MW (kW)	560,305	\$3.79	\$2,123,556	
High Voltage Transformer Charge Over 10 MW (kW)	6,294,284	\$0.79	\$4,972,484	
Illinois Electricity Distribution Tax Charge (kWh)	5,794,265,373	\$0.00119	\$6,895,176	
Total			\$17,915,273	\$0.0031
RAILROAD				
Customer Charge	24	\$4,819.80	\$115,675	
Standard Metering Service Charge	24	\$123.88	\$2,973	
Distribution Facilities Charge (kW)	1,485,439	\$3.34	\$4,961,366	
Illinois Electricity Distribution Tax Charge (kWh)	545,157,358	\$0.00119	\$648,737	
Total			\$5,728,751	\$0.0105
Total Nonresidential	60,207,303,630		\$1,085,013,564	\$0.0180

April 2015

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)(2) and (a)(3): Comparison of Present and Updated Charges
Present Charges

Lighting Delivery Service	2014 Billing Units	Delivery Service Unit Charges applicable January 2015 (2)	Revenue at Charges applicable January 2015 (2)	
	(A)	(B)	(C)	(D)
			= (A) * (B)	= (C) / kWh in (A)
Fixture-Included Lighting (1)				
Public Street Lighting	<u>Number of Fixtures</u>			
LED-40-60 Watt	19,836	\$2.49	\$49,392	
LED 61-80 Watt (2)	12,384	\$2.75	\$34,056	
LED 120-160 Watt (2)	5,232	\$3.28	\$17,161	
MV - 100 Watt	237,264	\$2.71	\$642,985	
MV - 175 Watt	584,657	\$2.75	\$1,607,807	
MV - 250 Watt	94,954	\$2.85	\$270,619	
MV - 400 Watt	105,109	\$3.21	\$337,400	
HPS - 70 Watt	17,049	\$2.99	\$50,977	
HPS - 100 Watt	229,664	\$2.95	\$677,509	
HPS - 150 Watt	249,660	\$2.95	\$736,497	
HPS - 250 Watt	163,562	\$3.26	\$533,212	
HPS - 400 Watt	28,060	\$3.53	\$99,052	
HPS - 1,000 Watt	1,920	\$7.67	\$14,726	
Equipment				
Bracket ≤ 8 ft	906,368	\$4.46	\$4,042,401	
Bracket Over 8 ft	628,897	\$5.81	\$3,653,892	
Post Top Luminaire	62,729	\$6.65	\$417,148	
Acorn Luminaire	14,839	\$7.91	\$117,376	
Private Outdoor Lighting				
LED-40-60 Watt	240	\$6.44	\$1,546	
LED 61-80 Watt (2)	240	\$7.31	\$1,754	
MV - 175 Watt	113,506	\$6.94	\$787,732	
MV - 400 Watt	43,273	\$6.97	\$301,613	
HPS (Flood) - 100 Watt	25,524	\$5.88	\$150,081	
HPS (Flood) - 250 Watt	128,583	\$5.88	\$756,068	
HPS (Conv.) - 100 Watt	5,702	\$7.08	\$40,370	
HPS (Conv.) - 150 Watt	13,707	\$7.14	\$97,868	
Illinois Electricity Distribution Tax Charge (kWh)	157,753,485	\$0.00119	\$187,727	
Total			\$15,626,969	\$0.0991
Dusk to Dawn Lighting				
Standard Metering Service Charge Non Alley (kWh)	526,796,370	\$0.00112	\$590,012	
Standard Metering Service Charge Alley (kWh)	92,992,750	\$0.00000	\$0	
Distribution Facilities Charge Non Alley (kWh)	526,796,370	\$0.00585	\$3,081,759	
Distribution Facilities Charge Alley (kWh)	92,992,750	\$0.00263	\$244,571	
Illinois Electricity Distribution Tax Charge (kWh)	619,789,120	\$0.00119	\$737,549	
Total			\$4,653,891	\$0.0075
General Lighting				
Standard Metering Service Charge (kWh)	80,934,878	\$0.00068	\$55,036	
Distribution Facilities Charge (kWh)	80,934,878	\$0.01286	\$1,040,823	
Illinois Electricity Distribution Tax Charge (kWh)	80,934,878	\$0.00119	\$96,313	
Total			\$1,192,172	\$0.0147
Total Lighting	858,477,483		\$21,473,032	\$0.0250
Total Company	88,471,998,769		\$2,580,211,434	\$0.0292

Notes: (1) MV = Mercury Vapor, HPS = High Pressure Sodium, Conv. = Conventional, LED = Light Emitting Diode
(2) LED Charges applicable March 2015

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)(2) and (a)(4): Comparison of Present and Updated Charges
Updated Charges

Residential Delivery Service	Billing Units with Adjustment for Customer Growth	Updated Delivery Service Unit Charges	Revenue at Updated Charges	(\$/kWh)
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
Single Family Without Electric Space Heat				
Customer Charge	27,066,789	\$9.95	\$269,314,551	
Standard Metering Service Charge	27,066,789	\$4.36	\$118,011,200	
Distribution Facilities Charge (kWh)	20,566,937,136	\$0.03156	\$649,092,536	
Illinois Electricity Distribution Tax Charge (kWh)	20,566,937,136	\$0.00115	\$23,651,978	
Total			\$1,060,070,265	\$0.0515
Multi Family Without Electric Space Heat				
Customer Charge	12,820,079	\$7.04	\$90,253,356	
Standard Metering Service Charge	12,820,079	\$4.36	\$55,895,544	
Distribution Facilities Charge (kWh)	4,465,479,982	\$0.03188	\$142,359,502	
Illinois Electricity Distribution Tax Charge (kWh)	4,465,479,982	\$0.00115	\$5,135,302	
Total			\$293,643,704	\$0.0658
Single Family With Electric Space Heat				
Customer Charge	423,034	\$11.38	\$4,814,127	
Standard Metering Service Charge	423,034	\$4.36	\$1,844,428	
Distribution Facilities Charge (kWh)	755,915,622	\$0.01873	\$14,158,300	
Illinois Electricity Distribution Tax Charge (kWh)	755,915,622	\$0.00115	\$869,303	
Total			\$21,686,158	\$0.0287
Multi Family With Electric Space Heat				
Customer Charge	1,944,369	\$7.54	\$14,660,542	
Standard Metering Service Charge	1,944,369	\$4.36	\$8,477,449	
Distribution Facilities Charge (kWh)	1,617,884,916	\$0.01978	\$32,001,764	
Illinois Electricity Distribution Tax Charge (kWh)	1,617,884,916	\$0.00115	\$1,860,568	
Total			\$57,000,323	\$0.0352
Total Residential	27,406,217,656		\$1,432,400,450	\$0.0523

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)(2) and (a)(4): Comparison of Present and Updated Charges
Updated Charges

Nonresidential Delivery Service	Billing Units with Adjustment for Customer Growth	Updated Delivery Service Unit Charges	Revenue at Updated Charges	\$/kWh
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
WATT-HOUR				
Customer Charge	1,072,031	\$10.34	\$11,084,801	
Standard Metering Service Charge	1,072,031	\$3.87	\$4,148,760	
Distribution Facilities Charge (kWh)	407,140,498	\$0.01997	\$8,130,596	
Illinois Electricity Distribution Tax Charge (kWh)	407,140,498	\$0.00115	\$468,212	
Total			\$23,832,369	\$0.0585
SMALL LOAD (≤ 100 kW)				
Customer Charge	3,061,754	\$12.12	\$37,108,458	
Standard Metering Service Charge	3,061,754	\$12.45	\$38,118,837	
Secondary Voltage Distribution Facilities Charge (kW)	38,838,327	\$6.22	\$241,574,394	
Primary Voltage Distribution Facilities Charge (kW)	45,687	\$2.65	\$121,071	
Primary Voltage Transformer Charge (kW)	16,636	\$0.43	\$7,153	
Illinois Electricity Distribution Tax Charge (kWh)	11,584,634,402	\$0.00115	\$13,322,330	
Total			\$330,252,243	\$0.0285
MEDIUM LOAD (Over 100 kW ≤ 400 kW)				
Customer Charge	204,519	\$18.44	\$3,771,330	
Standard Metering Service Charge	204,519	\$27.22	\$5,567,007	
Secondary Voltage Distribution Facilities Charge (kW)	27,298,963	\$6.33	\$172,802,436	
Primary Voltage Distribution Facilities Charge (kW)	474,103	\$3.54	\$1,678,325	
Primary Voltage Transformer Charge (kW)	324,852	\$0.17	\$55,225	
Illinois Electricity Distribution Tax Charge (kWh)	10,341,910,453	\$0.00115	\$11,893,197	
Total			\$195,767,520	\$0.0189
LARGE LOAD (Over 400 kW ≤ 1,000 kW)				
Customer Charge	50,649	\$84.39	\$4,274,269	
Standard Metering Service Charge	50,649	\$28.27	\$1,431,847	
Secondary Voltage Distribution Facilities Charge (kW)	21,639,444	\$6.78	\$146,715,430	
Primary Voltage Distribution Facilities Charge (kW)	865,143	\$5.13	\$4,438,184	
Primary Voltage Transformer Charge (kW)	512,676	\$0.25	\$128,169	
Illinois Electricity Distribution Tax Charge (kWh)	9,591,325,647	\$0.00115	\$11,030,024	
Total			\$168,017,923	\$0.0175

Commonwealth Edison Company

Section 285.1015

Schedule A-3(a)(2) and (a)(4): Comparison of Present and Updated Charges
Updated Charges

Schedule A-3(a)

Page 8 of 10

Nonresidential Delivery Service	Billing Units with Adjustment for Customer Growth	Updated Delivery Service Unit Charges	Revenue at Updated Charges	\$/kWh
	(A)	(B)	(C)	(D)
			= (A) * (B)	= Total in (C) / kWh in (A)
VERY LARGE LOAD (Over 1,000 kW ≤ 10,000 kW)				
Customer Charge	22,611	\$509.23	\$11,514,200	
Standard Metering Service Charge	22,611	\$28.56	\$645,770	
Secondary Voltage Distribution Facilities Charge (kW)	30,171,412	\$6.89	\$207,881,029	
Primary Voltage Distribution Facilities Charge (kW)	9,297,788	\$5.53	\$51,416,768	
Primary Voltage Transformer Charge (kW)	5,701,610	\$0.27	\$1,539,435	
Illinois Electricity Distribution Tax Charge (kWh)	18,220,086,822	\$0.00115	\$20,953,100	
Total			\$293,950,302	\$0.0161
EXTRA LARGE LOAD (Over 10,000 kW)				
Customer Charge	560	\$1,209.90	\$677,544	
Standard Metering Service Charge	560	\$62.31	\$34,894	
Secondary Voltage Distribution Facilities Charge (kW)	3,032,060	\$5.01	\$15,190,621	
Primary Voltage Distribution Facilities Charge (kW)	4,070,012	\$5.29	\$21,530,363	
Primary Voltage Transformer Charge (kW)	2,368,619	\$0.28	\$663,213	
Illinois Electricity Distribution Tax Charge (kWh)	3,722,783,077	\$0.00115	\$4,281,201	
Total			\$42,377,836	\$0.0114
HIGH VOLTAGE				
Customer Charge	914	\$456.20	\$416,967	
Standard Metering Service Charge	914	\$40.75	\$37,246	
Secondary Voltage Distribution Facilities Charge (kW)	97,168	\$5.48	\$532,481	
Primary Voltage Distribution Facilities Charge (kW)	214,823	\$4.86	\$1,044,040	
High Voltage Distribution Facilities Charge ≤ 10 MW (kW)	829,579	\$0.23	\$190,803	
High Voltage Distribution Facilities Charge Over 10 MW (kW)	8,500,104	\$0.22	\$1,870,023	
Primary Voltage Transformer Charge (kW)	48,895	\$0.34	\$16,624	
High Voltage Transformer Charge ≤ 10 MW (kW)	560,305	\$2.42	\$1,355,938	
High Voltage Transformer Charge Over 10 MW (kW)	6,294,284	\$0.80	\$5,035,427	
Illinois Electricity Distribution Tax Charge (kWh)	5,794,265,373	\$0.00115	\$6,663,405	
Total			\$17,162,954	\$0.0030
RAILROAD				
Customer Charge	24	\$5,025.10	\$120,602	
Standard Metering Service Charge	24	\$129.83	\$3,116	
Distribution Facilities Charge (kW)	1,485,439	\$3.34	\$4,961,366	
Illinois Electricity Distribution Tax Charge (kWh)	545,157,358	\$0.00115	\$626,931	
Total			\$5,712,015	\$0.0105
Total Nonresidential				
Annual kWhs	60,207,303,630		\$1,077,073,162	\$0.0179

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)(2) and (a)(4): Comparison of Present and Updated Charges
Updated Charges

Lighting Delivery Service		2014 Billing Units	Updated Delivery Service Unit Charges	Revenue at Updated Charges	\$/kWh
		(A)	(B)	(C)	(D)
				= (A) * (B)	= (C) / kWh in (A)
Fixture-Included Lighting					
Public Street Lighting		Number of Fixtures			
	LED-40-60 Watt	19,836	\$2.70	\$53,557	
	LED 61-80 Watt	12,384	\$2.99	\$37,028	
	LED 120-160 Watt	5,232	\$3.59	\$18,783	
	MV - 100 Watt	237,264	\$3.68	\$873,132	
	MV - 175 Watt	584,657	\$3.74	\$2,186,617	
	MV - 250 Watt	94,954	\$3.87	\$367,472	
	MV - 400 Watt	105,109	\$4.37	\$459,326	
	HPS - 70 Watt	17,049	\$3.96	\$67,514	
	HPS - 100 Watt	229,664	\$4.02	\$923,249	
	HPS - 150 Watt	249,660	\$4.05	\$1,011,123	
	HPS - 250 Watt	163,562	\$4.31	\$704,952	
	HPS - 400 Watt	28,060	\$4.66	\$130,760	
	HPS - 1,000 Watt	1,920	\$11.29	\$21,677	
Equipment					
	Mounting Bracket ≤ 8 ft	906,368	\$3.71	\$3,362,625	
	Mounting Bracket Over 8 ft	628,897	\$5.04	\$3,169,641	
	Post Top Luminaire	62,729	\$5.52	\$346,264	
	Acorn Luminaire	14,839	\$7.32	\$108,621	
Private Outdoor Lighting					
	LED-40-60 Watt	240	\$7.41	\$1,778	
	LED 61-80 Watt	240	\$7.41	\$1,778	
	MV - 175 Watt	113,506	\$6.95	\$788,867	
	MV - 400 Watt	43,273	\$7.01	\$303,344	
	HPS (Flood) - 100 Watt	25,524	\$6.67	\$170,245	
	HPS (Flood) - 250 Watt	128,583	\$7.20	\$925,798	
	HPS (Conv.) - 100 Watt	5,702	\$7.12	\$40,598	
	HPS (Conv.) - 150 Watt	13,707	\$7.17	\$98,279	
Illinois Electricity Distribution Tax Charge (kWh)		157,753,485	\$0.00115	\$181,417	
Total				\$16,354,445	\$0.1037
Dusk to Dawn Lighting					
Standard Metering Service Charge Non Alley (kWh)		526,796,370	\$0.00118	\$621,620	
Standard Metering Service Charge Alley (kWh)		92,992,750	\$0.00000	\$0	
Distribution Facilities Charge Non Alley (kWh)		526,796,370	\$0.00572	\$3,013,275	
Distribution Facilities Charge Alley (kWh)		92,992,750	\$0.00241	\$224,113	
Illinois Electricity Distribution Tax Charge (kWh)		619,789,120	\$0.00115	\$712,757	
Total				\$4,571,765	\$0.0074
General Lighting					
Standard Metering Service Charge (kWh)		80,934,878	\$0.00067	\$54,226	
Distribution Facilities Charge (kWh)		80,934,878	\$0.01249	\$1,010,877	
Illinois Electricity Distribution Tax Charge (kWh)		80,934,878	\$0.00115	\$93,075	
Total				\$1,158,178	\$0.0143
Total Lighting		858,477,483		\$22,084,388	\$0.0257
Total Company		88,471,998,769		\$2,531,558,000	\$0.0286

Note: MV = Mercury Vapor, HPS = High Pressure Sodium, Conv. = Conventional, LED = Light Emitting Diode

Commonwealth Edison Company
Section 285.1015

Schedule A-3(a)(5) and (a)(6): Comparison of Present and Updated Charges

Revenue at Present Charges Excluding Add-on Revenue Taxes			
	Year 2014 Units Sold (kWh)	Revenue at Charges applicable January 2015	\$ / kWh
Residential	27,406,217,656	\$1,473,724,838	0.0538
Nonresidential	60,207,303,630	\$1,085,013,564	0.0180
Lighting	858,477,483	\$21,473,032	0.0250
Total	88,471,998,769	\$2,580,211,434	0.0292

Revenue at Updated Charges Excluding Add-on Revenue Taxes			
	Year 2014 Units Sold (kWh)	Revenue at Updated Charges	\$ / kWh
Residential	27,406,217,656	\$1,432,400,450	0.0523
Nonresidential	60,207,303,630	\$1,077,073,162	0.0179
Lighting	858,477,483	\$22,084,388	0.0257
Total	88,471,998,769	\$2,531,558,000	0.0286

Difference in Revenue	(\$48,653,434)
Percent Change in Revenue	-1.9%

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
Comparison to Prior Rate Order - 2014 Recon Year
(In Thousands)

Witness: Menon

Line No.	Description (A)	2014 (1) (B)	ICC Order- Docket 14-0312 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 7,095,036	\$ 6,574,279	Appendix B, Page 1, Line 24
2	Operating Income at Present Rates	\$ 476,938	\$ 404,571	Appendix B, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	6.72%	6.15%	
4	Cost of Capital	7.02%	7.04%	Appendix B, Page 1, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 498,069	\$ 462,632	Appendix B, Page 1, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 21,131	\$ 58,061	
7	Gross Revenue Conversion Factor	1.7000	1.7000	Appendix A, Page 7
8	Revenue Increase Requested / Approved	\$ 35,923	\$ 98,700	Appendix B, Page 1, Line 1

Notes:

(1) Without identified *projected* adjustments.

(2) Final Order: December 2014 Appendix B

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		\$ 17,720,612	\$ 476,355	\$ -	\$ 1,595,759	\$ 18,840,016
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		\$ (6,787,961)	\$ (232,100)	\$ -	\$ (388,190)	\$ (6,944,051)
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		\$ 10,727,925	\$ (529,577)	\$ 4,152,938	\$ 1,181,566	\$ 8,286,130

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		\$ 4,646,923	\$ 558,239	\$ 1,610,136	\$ -	\$ 92,156	\$ 2,570,704
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		\$ 3,647,146	\$ 419,999	\$ 1,520,603	\$ 54,276	\$ -	\$ 1,760,820
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		\$ 267,733	\$ -	\$ 43,899	\$ (36,065)	\$ 37,945	\$ 225,714
25	Net Utility Operating Income		\$ 732,044	\$ 138,240	\$ 45,634	\$ (18,211)	\$ 54,211	\$ 584,170

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	Jurisdictional Operating Income	Allocation Methodology (1)
	(A)	(B)	(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 Allocation Summary for Balance Sheet Items - 2014 Recon Year (1)

December 31, 2014

(In Thousands)

Witness: Menon

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission	Less: Other Non-DST	Plus:	Illinois - Jurisdictional Delivery Services Rate Base (2)
						Projected Plant Additions and Adjustments (Schedule B-2)	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		\$ 15,496,244	\$ -	\$ -	\$ (23,986)	\$ 15,472,258
3	General and Intangible Plant		2,224,368	476,355		(17,788)	1,730,225
4	Subtotal		\$ 17,720,612	\$ 476,355	\$ -	\$ (41,774)	\$ 17,202,483
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		\$ (5,724,843)	-	-	\$ 2,950	(5,721,893)
7	General and Intangible Plant		(1,063,118)	(232,100)		15,742	(815,276)
8	Subtotal		\$ (6,787,961)	\$ (232,100)	\$ -	\$ 18,692	\$ (6,537,169)
9	Construction Work in Progress	107	\$ 275,972	\$ -	\$ 255,806	\$ -	\$ 20,166
10	Cash Working Capital		-	-	47,239	-	(47,239)
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)	2,797	(3,156,317)
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		\$ 10,727,925	\$ (529,577)	\$ 4,130,141	\$ (32,325)	\$ 7,095,036

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 - 2014 Recon 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	15,472,258	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,730,225	Allocated using the methodology shown in WPB-1.
5	Subtotal	<u>\$ 17,202,483</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(5,721,893)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	(815,276)	Allocated using the methodology shown in WPB-1.
10	Subtotal	<u>\$ (6,537,169)</u>	
11	Construction Work in Progress	\$ 20,166	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Cash Working Capital	(47,239)	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	(3,156,317)	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, Sch 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>7,095,036</u>	

Note:

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

Commonwealth Edison Company

Jurisdictional Allocation Summary for Operating Income Items - 2014 Recon 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	\$ -	\$ 1,746,085	\$ -	\$ 35,923	\$ 2,267,166
2	Other Revenues	450-456	669,595	558,239	(19,643)	-	-	130,999
3	Total Operating Revenues		\$ 4,646,923	\$ 558,239	\$ 1,726,442	\$ -	\$ 35,923	\$ 2,398,165
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	-	-	473,086
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		\$ 3,647,146	\$ 419,999	\$ 1,520,603	\$ 4,593	\$ -	\$ 1,711,137
19	Income Taxes							
20	State Income Taxes	(2)	\$ 40,098	\$ -	\$ 97,341	\$ (3,246)	\$ 3,413	\$ (57,076)
21	Federal Income Taxes	(2)	(60,307)	-	130,554	(10,830)	11,379	(190,312)
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		\$ 267,733	\$ -	\$ 92,053	\$ (1,513)	\$ 14,792	\$ 188,959
25	Net Utility Operating Income		\$ 732,044	\$ 138,240	\$ 113,786	\$ (3,080)	\$ 21,131	\$ 498,069

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 - 2014 Recon Year
For the Year 2014
(In Thousands)

Witness: Menon

Line No.	Description (A)	Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 2,267,166	Operating revenues are 100% directly assigned to delivery services
2	Other Revenues	130,999	Components both directly assigned and allocated as shown in WPC-23.
3	Total Operating Revenues	<u>\$ 2,398,165</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	473,086	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>\$ 1,711,137</u>	
20	Income Taxes		
21	State Income Taxes	\$ (57,076)	Income tax additions and deductions both directly assigned and allocated per Schedule C-5.
22	Federal Income Taxes	(190,312)	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>\$ 188,959</u>	
26	Net Utility Operating Income	<u>\$ 498,069</u>	

Note:

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

Commonwealth Edison Company
Wages and Salaries Allocator
2014 Actual
(In Dollars)

Line No.	Description (A)	2014 Operating Expense Wages & Salaries (B)	Percentage of Total 2014 Operating Expense Wages & Salaries (1) (C)	Wages & Salaries Adjusted To Exclude A&G (D)	Percentage of Total Excluding A&G (E)
1	Production	\$ 1,413,826	0.38%	1,413,826	0.43%
2	Transmission	38,529,465	10.48%	38,529,465	11.83%
3	Distribution	158,358,965	43.07%	158,358,965	48.61%
4	Customer Accounts	122,236,944	33.25%	122,236,944	37.53%
5	Customer Service	5,208,033	1.42%	5,208,033	1.60%
6	Sales	-	0.00%	-	0.00%
7	A&G	41,936,652	11.41%	-	-
8	Total	<u>\$ 367,683,885</u>	<u>100.0%</u>	<u>\$ 325,747,233</u>	<u>100.0%</u>
9	Applicable to Delivery Services				<u>87.74%</u>

Commonwealth Edison Company
2014 Net Plant Allocator Excluding Projected Plant Additions
(In Thousands)

Line No.	Description (A)	Adjusted 2014 Gross Plant (1) (B)	Adjusted 2014 Accumulated Depreciation & Amortization (2) (C)	Net Plant (D)	Net Plant Percentages (E)
1	Transmission	\$ 4,665,774	\$ (1,295,297)	\$ 3,370,477	23.97%
2	Distribution & Customer	17,244,258	(6,555,861)	10,688,397	76.03%
3	General & Intangible	-	-	-	-
4	Total	<u>\$ 21,910,032</u>	<u>\$ (7,851,158)</u>	<u>\$ 14,058,874</u>	<u>100.0%</u>

Notes:

(1) Per Page 3, Column E.

(2) Per Page 4, Column E.

Commonwealth Edison Company
2014 Gross Plant Excluding Projected Plant Additions
(In Thousands)

Line No.	Description (A)	2014 Gross Plant Excluding Projected Plant Additions		Assignment of General & Intangible Plant by Function (3) (D)	Adjusted Gross Plant (E)
		Transmission & Distribution Plant (1) (B)	General & Intangible Plant (2) (C)		
1	Transmission	\$ 4,189,419	\$ -	\$ 476,355	\$ 4,665,774
2	Distribution & Customer	15,496,245	-	1,748,013	17,244,258
3	General Plant	-	1,704,270	(1,704,270)	-
4	Intangible Plant	-	520,098	(520,098)	-
5	Total	<u>\$ 19,685,664</u>	<u>\$ 2,224,368</u>	<u>\$ -</u>	<u>\$ 21,910,032</u>
6	Gross Plant Percentage	78.72%			

Notes:

(1) From Schedule B-5, Page 1.

(2) From Schedule WPB-1, Page 1, Line 4, Columns B and C for General and Column D for Intangible.

(3) From WPB-1, Page 1.

Transmission, Line 2, Column E.

Distribution, Line 3, Column E.

Commonwealth Edison Company
2014 Accumulated Depreciation and Amortization Excluding Projected Plant Additions
(In Thousands)

Line No.	Description	2014 Excluding Projected Plant Additions		Assignment of General & Intangible Plant by Function (3)	Adjusted Accumulated Depreciation & Amortization
		Accumulated Depreciation Transmission & Distribution Plant (1)	Accumulated Depreciation & Amortization General & Intangible Plant (2)		
	(A)	(B)	(C)	(D)	(E)
1	Transmission	\$ (1,063,194)	\$ -	\$ (232,103)	\$ (1,295,297)
2	Distribution & Customer	(5,724,845)	-	(831,016)	(6,555,861)
3	General Plant	-	(675,724)	675,724	-
4	Intangible Plant	-	(387,395)	387,395	-
5	Total	<u>\$ (6,788,039)</u>	<u>\$ (1,063,119)</u>	<u>\$ (0)</u>	<u>\$ (7,851,158)</u>

Notes:

- (1) From Schedule B-6, Page 1.
- (2) General Plant from WPB-1, Page 1, Line 8, Columns B and C.
Intangible Plant from WPB-1, Page 1, Line 8, Column D.
- (3) Transmission from WPB-1, Page 1, Line 6, Column E.
Distribution and Customer from WPB-1, Page 1, Line 7, Column E.

Commonwealth Edison Company
Delivery Services Revenue Allocator
2014 Actual
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Delivery Services Tariff Test Year Revenue At Present Rates	\$ 2,310,859 (1)
2	Revenues From Sales to Ultimate Consumers	\$ 3,897,499 (2)
3	Delivery Services Tariff Test Year Present Rates Revenue	
4	As A Percent of 2014 Ultimate Consumer Revenues	<u>59.29%</u>

Notes:

(1) This amount is extracted from ComEd's general ledger system by FERC Account and product codes unique to distribution revenue. This presentation is consistent with the ICC Form 21 Annual Report and represents revenues before any reductions for revenues subject to refund.

(2) Per 2014 FERC Form 1, Page 300, Line 10.

Commonwealth Edison Company
Easements Functionalized by Distribution and Transmission
As of 12/31/2014
(In Dollars)

Line No.	Utility Account (A)	Balance (B)	% (C)
1	CED 360.03 Dist - Limtd Term Ease	\$ 24,286	
2	CED 360.08 Dist - Easements-HVD	15,652,062	
3	CED 360.09 Dist - Easements	5,109,750	
4	Total Distribution	<u>\$ 20,786,098</u>	24.95%
5	CED 350.03 Trn Plt-Limtd Term Ease	\$ 412,767	
6	CED 350.09 Trn Plt-Easements	62,114,532	
7	Total Transmission	<u>\$ 62,527,298</u>	75.05%
8	Grand Total	<u><u>\$ 83,313,396</u></u>	<u><u>100.00%</u></u>