

Commonwealth Edison Company
2014 Jurisdictional Depreciation and Amortization Expense
(In Thousands)

Witness: Menon

Line No.	Description	Distribution	General and Intangible Plant			Total
			Depreciable - Other	Depreciable - Acct 397	Amortized	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
1	2014 Depreciation Expense (1)	\$ 372,955	\$ 33,728	\$ 51,696	\$ -	
2	2014 Amortization Expense (2)	-	-	-	46,524	
3	<u>Adjustments</u>					
4	Deprec Exp Related To Asset Retirement Costs (3)	1,200	-	-	-	
5	Deprec Exp Related To Supply Admin Costs (Sch B-2.7)	-	-	-	(271)	
6	Costs Excluded from Previous Cases (Sch B-2.1)	(493)	-	-	-	
7	Costs Excluded from 15-XXX (Sch B-2.6)	(14)	-	-	-	
8	Rider EDA Depreciation (Sch B-2.2)	(76)	-	-	-	
9	Deprec Exp Related To PORCB (Sch B-2.3, Pg 2)	-	-	-	(1,784)	
10	Sub Total 2014 Depreciation Expense	\$ 373,572	\$ 33,728	\$ 51,696	\$ 44,469	
11	Jurisdictional Percentage (4)	100.00%	87.80%	57.11%	90.80%	
12	Jurisdictional Deprec and Amortization Expense	\$ 373,572	\$ 29,613	\$ 29,524	\$ 40,378	\$ 473,087

Notes:

- (1) From Page 2.
- (2) Amortization expense from 2014 FERC Form 1, Page 336, Column (d) excluding Transmission.
- (3) Represents removal portion of depreciation exp that was charged to Account 407 following 2006 adoption of FIN 47.
- (4) For General Plant jurisdictional percentage calculation, see WPB-1, Page 1.

Commonwealth Edison Company
Depreciation Expense
2014 Actual (1)
(In Thousands)

Witness: Menon

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (D)
1	Total Transmission Plant	\$ 3,764,896	2.18%	<u>\$ 82,075</u>
2	Distribution Plant:			
3	Excl HVD, Trans and Meters	\$ 10,887,372	2.45%	
4	High Voltage	2,403,245	2.37%	
5	Line Transformers	1,210,796	2.14%	
6	Non AMI Meters	344,270	22.45%	
7	AMI Meters	73,263	7.58%	
8	All Other	20,360	2.49%	<u>\$ 372,955</u>
9	Total Distribution Plant			
10	General Plant (2):			
11	Structures & Improvements	\$ 295,280	2.70%	
12	Computer Equipment	79,375	20.74%	
13	Furniture & Equipment	30,370	4.61%	
14	Office Machines	481	9.30%	
15	Stores Equipment	2,650	15.00%	
16	Tools, Shop and Garage Equip.	166,862	3.72%	
17	Laboratory Equipment	5,930	4.19%	
18	Power Operated Equipment	11,438	6.84%	
19	Communication Equipment	693,258	7.18%	
20	MESH Communications Equip.	108,194	7.10%	
21	Miscellaneous Equipment	3,360	7.11%	
22	Total General Plant			<u>\$ 85,424</u>

Notes:

- (1) From 2014 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense
2013 Actual (1)
(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Functional Account Description</u> (A)	<u>Depreciable Plant Base</u> (B)	<u>Applied Depreciation Rate</u> (C)	<u>Depreciation Expense (3)</u> (D)
1	Total Transmission Plant	\$ 3,346,868	1.94%	<u>\$ 64,929</u>
2	Distribution Plant:			
3	Excl HVD, Trans and Meters	\$ 10,416,198	2.31%	
4	High Voltage	2,316,431	2.46%	
5	Line Transformers	1,181,626	3.30%	
6	Non AMI Meters	353,721	12.67%	
7	AMI Meters	28,249	6.67%	
8	All Other	19,629	2.31%	<u>\$ 352,824</u>
9	Total Distribution Plant			
10	General Plant (2):			
11	Structures & Improvements	\$ 285,995	2.35%	
12	Computer Equipment	75,255	23.29%	
13	Furniture & Equipment	28,458	3.99%	
14	Office Machines	1,152	9.78%	
15	Stores Equipment	3,668	10.24%	
16	Tools, Shop and Garage Equip.	159,372	3.76%	
17	Laboratory Equipment	8,668	4.07%	
18	Power Operated Equipment	11,435	6.18%	
19	Communication Equipment	725,346	6.12%	
20	Miscellaneous Equipment	2,903	5.58%	
21	Total General Plant			<u>\$ 77,207</u>

Notes:

- (1) From 2013 FERC Form 1, Pages 336 - 337.
- (2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Excludes depreciation expense for asset retirement costs (see Schedule C-12, Page 1).

Commonwealth Edison Company

Depreciation Expense

2012 Actual (1)

(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Functional Account Description</u> (A)	<u>Depreciable Plant Base</u> (B)	<u>Applied Depreciation Rate</u> (C)	<u>Depreciation Expense (3)</u> (D)
1	Total Transmission Plant	\$ 3,219,990	1.94%	<u>\$ 62,468</u>
2	Distribution Plant:			
3	Excl HVD, Trans and Meters	\$ 9,961,634	2.31%	
4	High Voltage	2,264,147	2.46%	
5	Line Transformers	1,147,974	3.30%	
6	Non AMI Meters	345,282	5.95%	
7	AMI Meters	25,658	6.67%	
8	All Other	18,825	2.31%	
9	Total Distribution Plant			<u>\$ 339,803</u>
10	General Plant (2):			
11	Structures & Improvements	\$ 257,761	2.35%	
12	Computer Equipment	66,834	23.29%	
13	Furniture & Equipment	22,761	3.99%	
14	Office Machines	1,830	9.78%	
15	Stores Equipment	4,176	10.24%	
16	Tools, Shop and Garage Equip.	148,756	3.76%	
17	Laboratory Equipment	8,154	4.07%	
18	Power Operated Equipment	8,376	6.18%	
19	Communication Equipment	665,334	6.12%	
20	Miscellaneous Equipment	2,109	5.58%	
21	Total General Plant			<u>\$ 70,657</u>

Notes:

(1) From 2012 FERC Form 1, Pages 336 - 337.

(2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.

(3) Excludes depreciation expense for asset retirement costs.

Commonwealth Edison Company

Depreciation Expense

2011 Actual (1)

(In Thousands)

Witness: Menon

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (3) (D)
1	Total Transmission Plant	\$ 3,042,332	1.94%	<u>\$ 59,021</u>
2	Distribution Plant:			
3	High Voltage	\$ 2,206,010	2.46%	
4	Line Transformers	1,092,803	3.30%	
5	Meters	358,123	3.99%	
6	AMI Meters	25,043	6.67%	
7	All Other	9,531,098	2.31%	
8	Total Distribution Plant			<u>\$ 326,378</u>
9	General Plant (2):			
10	Structures & Improvements	\$ 250,125	2.35%	
11	Computer Equipment	61,069	23.29%	
12	Furniture & Equipment	21,332	3.99%	
13	Office Machines	1,529	9.78%	
14	Stores Equipment	4,168	10.24%	
15	Tools, Shop and Garage Equip.	140,145	3.76%	
16	Laboratory Equipment	6,689	4.07%	
17	Power Operated Equipment	6,491	6.18%	
18	Communication Equipment	617,896	6.12%	
19	Miscellaneous Equipment	2,158	5.58%	
20	Total General Plant			<u>\$ 65,384</u>

Notes:

(1) From 2011 FERC Form 1, Pages 336 - 337.

(2) Excludes transportation. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.

(3) Excludes depreciation expense for asset retirement costs.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2014 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	ComEd is Recipient of Services					
2	1/1/14 - 12/31/14	Baltimore Gas & Electric Company	Commonwealth Edison Company	Contracting	\$ 352,140	N/A
3	1/1/14 - 12/31/14	Commonwealth Edison of Indiana	Commonwealth Edison Company	Transmission	6,589,611	N/A
4	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Direct Bill	(3) 95,590,027	00-0295
5	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Indirect Bill	(3) 147,916,599	00-0295
6	1/1/14 - 12/31/14	Exelon Generation Company, LLC	Commonwealth Edison Company	Calibration of Equipment	278,919	00-0295
7	ComEd is Recipient of Pass-Through Transactions					
8	1/1/14 - 12/31/14	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Balancing	\$ 1,654,111	00-0295
9	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Cash Balancing	3,811,962	00-0295
10	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Compensation	5,333,473	00-0295
11	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Contracting	18,615,451	00-0295
12	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Employee Benefits	151,219	00-0295
13	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Escheatment Related	701,390	00-0295
14	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Facility Lease	10,739,310	00-0295
15	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Informational Technology	664,480	00-0295
16	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Materials	6,424,292	00-0295
17	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Office Supplies	1,925,747	00-0295
18	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Other	(4) 3,795,345	00-0295
19	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Purchase Cards	1,236,440	00-0295
20	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Telecommunication	16,382,493	00-0295
21	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Worker's Compensation	3,900,920	00-0295

Notes: (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2014.

The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

(2) Transactions are recurring in nature.

(3) ComEd receives a variety of corporate support services from Exelon Business Services Company including legal, human resources, financial, information technology and supply management services.

(4) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2014 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	<u>ComEd is Recipient of Pass-Through Transactions (continued)</u>					
2	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Cash Balancing	\$ 958,712	95-0615
3	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Information Technology	233,149	95-0615
4	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Legal	3,004,842	95-0615
5	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Other	(3) 1,939,956	95-0615
6	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Stock Compensation	8,834,012	95-0615
7	1/1/14 - 12/31/14	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Balancing	1,134,834	95-0615
8	1/1/14 - 12/31/14	Exelon Generation Company, LLC	Commonwealth Edison Company	Other	(3) 1,636,046	95-0615
9	1/1/14 - 12/31/14	Exelon Generation Company, LLC	Commonwealth Edison Company	Purchase of Receivables	(4) 39,569,460	95-0615
10	1/1/14 - 12/31/14	PECO Energy Company	Commonwealth Edison Company	Cash Balancing	329,353	95-0615
11	1/1/14 - 12/31/14	PECO Energy Company	Commonwealth Edison Company	Other	(3) 361,626	95-0615
12	1/1/14 - 12/31/14	PECO Energy Company	Commonwealth Edison Company	Purchase Cards	17,056,902	95-0615
13	<u>ComEd is Provider of Services</u>					
14	1/1/14 - 12/31/14	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Construction, Oper. & Maintenance of Equip. & Admin Fees	6,061,902	95-0615
15	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	6,416,452	95-0615
16	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Generation Company, LLC	Equipment Maintenance	9,862,580	95-0615
17	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Generation Company, LLC	Fleet Maintenance & Fuel	1,225,769	95-0615
18	1/1/14 - 12/31/14	Commonwealth Edison Company	PECO Energy Company	Mutual Assistance	599,428	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2014.
The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.
- (4) Represents the purchase of receivables under ComEd's Purchase of Receivables Consolidated Billing Program(Rider PORCB).

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2014 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	<u>ComEd is Provider of Pass-Through Transactions</u>					
2	1/1/14 - 12/31/14	Commonwealth Edison Company	Baltimore Gas & Electric Company	Materials	\$ 633,465	95-0615
3	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Business Services Company	Information Technology	4,123,267	95-0615
4	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Corporation	Employee Benefits	958,712	95-0615
5	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Generation Company, LLC	Fleet	237,877	95-0615
6	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Generation Company, LLC	Single Bill Options	10,795,221	95-0615
7	1/1/14 - 12/31/14	Commonwealth Edison Company	Exelon Generation Company, LLC	Transmission Credits	457,710	95-0615
8	1/1/14 - 12/31/14	Commonwealth Edison Company	PECO Energy Company	Contracting	446,501	95-0615
9	1/1/14 - 12/31/14	Commonwealth Edison Company	PECO Energy Company	Information Technology	219,748	95-0615
10	1/1/14 - 12/31/14	Commonwealth Edison Company	PECO Energy Company	Other	(3) 250,019	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2014. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2014 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	Cash Settlements (to)/from Affiliates					
2	1/1/14 - 12/31/14	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Settlements	\$ (1,497,231)	95-0615
3	1/1/14 - 12/31/14	Commonwealth Edison Company of Indiana, Inc.	Commonwealth Edison Company	Cash Settlements	(174,466)	95-0615
4	1/1/14 - 12/31/14	Exelon Business Services Company	Commonwealth Edison Company	Cash Settlements	(304,035,798)	95-0615
5	1/1/14 - 12/31/14	Exelon Corporation	Commonwealth Edison Company	Cash Settlements	(19,744,823)	95-0615
6	1/1/14 - 12/31/14	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Settlements	10,139,942	95-0615
7	1/1/14 - 12/31/14	PECO Energy Company	Commonwealth Edison Company	Cash Settlements	(15,861,662)	95-0615

Notes: (1) The transactions reported on this page were not required to be reported on the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2014. The source for this schedule was ComEd's intercompany general ledger accounts.

(2) Transactions are recurring in nature.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2013 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
	(A)	(B)	(C)	(D)	(E)	(F)
1	ComEd is Recipient of Services					
2	1/1/13 - 12/31/13	Commonwealth Edison of Indiana	Commonwealth Edison Company	Transmission	\$ 5,993,969	N/A
3	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Direct Bill	(3) 97,113,119	00-0295
4	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Indirect Bill	(3) 141,511,781	00-0295
5	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Calibration of Equipment	255,187	00-0295
6	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Other	(4) 2,579	00-0295
7	ComEd is Recipient of Pass-Through Transactions					
8	1/1/13 - 12/31/13	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Balancing	\$ 3,910,787	00-0295
9	1/1/13 - 12/31/13	Baltimore Gas & Electric Company	Commonwealth Edison Company	Other	(4) 35,439	00-0295
10	1/1/13 - 12/31/13	Commonwealth Edison of Indiana	Commonwealth Edison Company	Other	(4) 71,187	00-0295
11	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	2013 EEI Dues	933,049	00-0295
12	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Cash Balancing	3,261,655	00-0295
13	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Compensation	3,533,411	00-0295
14	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Contracting	8,413,948	00-0295
15	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Escheatment Related	634,675	00-0295
16	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Facility Lease	12,507,173	00-0295
17	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Informational Technology	2,311,853	00-0295
18	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Materials	1,896,216	00-0295
19	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Office Supplies	1,808,594	00-0295
20	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Other	(4) 3,655,250	00-0295
21	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Purchase Cards	1,441,762	00-0295
22	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Rating Agency Fees	162,750	00-0295
23	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Telecommunication	5,885,725	00-0295
24	1/1/13 - 12/31/13	Exelon Business Services Company	Commonwealth Edison Company	Worker's Compensation	5,009,948	00-0295

Notes: (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2013. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

(2) Transactions are recurring in nature.

(3) ComEd receives a variety of corporate support services from Exelon Business Services Company including legal, human resources, financial, information technology and supply management services.

(4) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2013 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2) (A)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	ComEd is Recipient of Pass-Through Transactions (continued)					
2	1/1/13 - 12/31/13	Exelon Corporation	Commonwealth Edison Company	Information Technology	\$ 18,180	95-0615
4	1/1/13 - 12/31/13	Exelon Corporation	Commonwealth Edison Company	Other	(3) 837,079	95-0615
3	1/1/13 - 12/31/13	Exelon Corporation	Commonwealth Edison Company	Stock Compensation	11,931,079	95-0615
5	1/1/13 - 12/31/13	Exelon Corporation	Commonwealth Edison Company	Tax Sharing	7,000,000	95-0615
6	1/1/13 - 12/31/13	Exelon Corporation	Commonwealth Edison Company	Telecommunication	1,383	95-0615
7	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Balancing	3,070,025	95-0615
8	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Compensation	7,522	95-0615
9	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Other	(3) 969,434	95-0615
10	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Purchase of Receivables	(4) 32,938,720	95-0615
11	1/1/13 - 12/31/13	PECO Energy Company	Commonwealth Edison Company	Cash Balancing	(9,925)	95-0615
12	1/1/13 - 12/31/13	PECO Energy Company	Commonwealth Edison Company	Contracting	35,363	95-0615
13	1/1/13 - 12/31/13	PECO Energy Company	Commonwealth Edison Company	Information Technology	10,950	95-0615
14	1/1/13 - 12/31/13	PECO Energy Company	Commonwealth Edison Company	Other	(3) 145,515	95-0615
15	1/1/13 - 12/31/13	PECO Energy Company	Commonwealth Edison Company	Purchase Cards	14,195,850	95-0615
16	ComEd is Provider of Services					
17	1/1/13 - 12/31/13	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Construction, Oper. & Maintenance of Equip. & Admin Fees	12,729,304	95-0615
18	1/1/13 - 12/31/13	Commonwealth Edison Company	Baltimore Gas & Electric Company	Mutual Assistance	(25,874)	95-0615
19	1/1/13 - 12/31/13	Commonwealth Edison Company	Baltimore Gas & Electric Company	Construction, Oper. & Maintenance of Equip. & Admin Fees	59,484	95-0615
20	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Fleet Maintenance & Fuel	63,594	95-0615
21	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Other	(3) 93,280	95-0615
22	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	6,209,712	95-0615
23	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Corporation	Other	(3) 195,935	95-0615
24	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Equipment Maintenance	7,089,131	95-0615
25	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Fleet Maintenance & Fuel	1,707,033	95-0615
26	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(3) 39,145	95-0615
27	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Real Estate & Facilities	136,821	95-0615
28	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Mutual Assistance	14,350	95-0615
29	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Construction, Oper. & Maintenance of Equip. & Admin Fees	59,937	95-0615
30	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Other	(3) 6,125	95-0615
31	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Real Estate & Facilities	95	95-0615
32	1/1/13 - 12/31/13	Commonwealth Edison Company	RITELine Illinois, LLC	Other	(3) 58,595	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2013. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.
- (4) Represents the purchase of receivables under ComEd's Purchase of Receivables Consolidated Billing Program(Rider PORCB).

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2013 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2) (A)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	ComEd is Provider of Pass-Through Transactions					
2	1/1/13 - 12/31/13	Commonwealth Edison Company	Baltimore Gas & Electric Company	Asset Transfer	(3) \$ 1,137,343	95-0615
3	1/1/13 - 12/31/13	Commonwealth Edison Company	Baltimore Gas & Electric Company	Other	(5) 158,777	95-0615
4	1/1/13 - 12/31/13	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Cash Balancing	118,831	95-0615
5	1/1/13 - 12/31/13	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Other	(5) 3,312	95-0615
6	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Donations	(4) 170,661	95-0615
7	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Information Technology	55,247	95-0615
8	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Other	(5) 265,339	95-0615
9	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	367,127	95-0615
10	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Corporation	Asset Transfer	(3) 43,978	95-0615
11	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Corporation	Employee Benefits	5,089,498	95-0615
12	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Corporation	Other	(5) 267,807	95-0615
13	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Asset Transfer	(3) 811,757	95-0615
14	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Cash Balancing	1,093	95-0615
15	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Compensation	236,376	95-0615
16	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Donations	(4) 800,383	95-0615
17	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(5) 125,285	95-0615
18	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	Transmission Credits	458,964	95-0615
19	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Asset Transfer	(3) 128,419	95-0615
20	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Contracting	334,520	95-0615
21	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Information Technology	303,920	95-0615
22	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Memberships	15,845	95-0615
23	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Other	(5) 87,401	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2013. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Represents the reallocation of shared IT software assets to affiliated companies in connection with the merger of Exelon Corporation and Constellation Energy Group, Inc. in March 2012.
- (4) Centrally paid employee contributions to United Way.
- (5) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2013 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2) (A)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	<u>Cash Settlements (to)/from Affiliates</u>					
2	1/1/13 - 12/31/13	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Settlements	\$ 855,330	95-0615
3	1/1/13 - 12/31/13	Commonwealth Edison Company of Indiana, Inc.	Commonwealth Edison Company	Cash Settlements	\$ 8,860,223	95-0615
4	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Business Services Company	Cash Settlements	\$ (288,202,162)	95-0615
5	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Corporation	Cash Settlements	\$ (9,346,437)	95-0615
6	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Settlements	\$ (78,125,611)	95-0615
7	1/1/13 - 12/31/13	Commonwealth Edison Company	PECO Energy Company	Cash Settlements	\$ (13,563,077)	95-0615
8	1/1/13 - 12/31/13	RITELine Illinois, LLC	Commonwealth Edison Company	Cash Settlements	\$ 57,432	95-0615
9	<u>ComEd is Recipient of Services / Pass through Transactions</u>					
10	1/1/13 - 12/31/13	Exelon Generation Company, LLC	Commonwealth Edison Company	Electric Energy Procurement Contracts	\$ 282,630,443	Senate Bill 1592
11	<u>ComEd is Provider of Services / Pass through Transactions</u>					
12	1/1/13 - 12/31/13	Commonwealth Edison Company	Exelon Generation Company, LLC	GENCO Swap - Mark to Market Adjustment	299,099,824	Senate Bill 1592

Notes: (1) The transactions reported on this page were not required to be reported on the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2013. The source for this schedule was ComEd's intercompany general ledger accounts.

(2) Transactions are recurring in nature.

Commonwealth Edison Company

Summary of Affiliated Interest Transactions (1)

2012 Actual

(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
	(A)	(B)	(C)	(D)	(E)	(F)
1	<u>ComEd is Recipient of Services</u>					
2	1/1/12 - 12/31/12	Commonwealth Edison of Indiana	Commonwealth Edison Company	Transmission	\$ 4,911,402	N/A
3	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Direct Bill	(3) \$ 123,920,641	00-0295
4	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Indirect Bill	(3) 161,913,246	00-0295
5	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Zion Station Condenser Maintenance	\$ 226,690	95-0615
6	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Equipment Maintenance	194,034	
7	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Calibration of Equipment	304,604	
8	<u>ComEd is Recipient of Pass-Through Transactions</u>					
9	1/1/12 - 12/31/12	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Balancing	\$ 589,000	
10	1/1/12 - 12/31/12	Baltimore Gas & Electric Company	Commonwealth Edison Company	Other	(4) 19,954	
11	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Telecommunication	\$ 16,918,114	00-0295
12	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Worker's Compensation	4,241,871	00-0295
13	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Contracting	5,476,105	00-0295
14	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Compensation	2,928,925	00-0295
15	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Materials	2,906,900	00-0295
16	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Office Supplies	1,901,413	00-0295
17	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Facility Lease	1,168,661	00-0295
18	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Informational Technology	510,259	00-0295
19	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Purchase Cards	1,597,473	00-0295
20	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Escheatment Related	684,062	00-0295
21	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Cash Balancing	1,770,919	00-0295
22	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Employee Benefits	289,404	
23	1/1/12 - 12/31/12	Exelon Business Services Company	Commonwealth Edison Company	Other	(4) 517,934	00-0295

Notes: (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2012.

The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

(2) Transactions are recurring in nature.

(3) ComEd receives a variety of corporate support services from Exelon Business Services Company including legal, human resources, financial, information technology and supply management services.

(4) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company

Summary of Affiliated Interest Transactions (1)

2012 Actual

(In Dollars)

Witness: Menon

Line No.	Transaction Period (2) (A)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	<u>ComEd is Recipient of Pass-Through Transactions (continued)</u>					
2	1/1/12 - 12/31/12	Exelon Corporation	Commonwealth Edison Company	Stock Compensation	\$ 13,439,984	95-0615
3	1/1/12 - 12/31/12	Exelon Corporation	Commonwealth Edison Company	Cash Balancing	\$ 217,799	
4	1/1/12 - 12/31/12	Exelon Corporation	Commonwealth Edison Company	Other	(3) 26,194	95-0615
5	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Balancing	\$ 4,043,136	95-0615
6	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Purchase of Receivables	(4) 2,309,444	95-0615
7	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Other	(3) 248,127	95-0615
8	1/1/12 - 12/31/12	PECO Energy Company	Commonwealth Edison Company	Purchase Cards	\$ 12,853,112	95-0615
9	1/1/12 - 12/31/12	PECO Energy Company	Commonwealth Edison Company	Cash Balancing	262,612	95-0615
10	1/1/12 - 12/31/12	PECO Energy Company	Commonwealth Edison Company	Contracting	136,322	95-0615
11	1/1/12 - 12/31/12	PECO Energy Company	Commonwealth Edison Company	Information Technology	622,638	
12	1/1/12 - 12/31/12	PECO Energy Company	Commonwealth Edison Company	Other	(3) 140,109	95-0615
13	<u>ComEd is Provider of Services</u>					
14	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	\$ 6,250,210	95-0615
15	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Fleet Maintenance & Fuel	57,591	95-0615
16	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Other	(3) 57,591	95-0615
17	1/1/12 - 12/31/12	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Construction, Oper. & Maintenance of Equip. & Admin Fees	\$ 23,666,330	95-0615
18	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Equipment Maintenance	\$ 13,666,418	95-0615
19	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Fleet Maintenance & Fuel	1,304,484	95-0615
20	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Real Estate & Facilities	275,302	95-0615
21	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(3) 86,723	95-0615

Notes:

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- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.
- (4) Represents the purchase of receivables under ComEd's Purchase of Receivables Consolidated Billing Program(Rider PORCB).

Commonwealth Edison Company

Summary of Affiliated Interest Transactions (1)

2012 Actual

(In Dollars)

Witness: Menon

Line No.	Transaction Period (2) (A)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	<u>ComEd is Provider of Pass-Through Transactions</u>					
2	1/1/12 - 12/31/12	Commonwealth Edison Company	Baltimore Gas & Electric Company	Asset Transfer	(3) \$ 992,001	95-0615
3	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Information Technology	\$ 2,089,416	95-0615
4	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Compensation	28,672	95-0615
5	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	129,959	95-0615
6	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Donations	(4) 286,738	95-0615
7	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Employee Benefits	493,316	95-0615
8	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Other	(5) 59,892	95-0615
9	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Donations	(4) \$ 1,110,645	95-0615
10	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Transmission Credits	455,928	95-0615
11	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Compensation	80,490	95-0615
12	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Asset Transfer	(3) 1,749,182	95-0615
13	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Construction & Install Srvcs	17,933	95-0615
14	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(5) 255,590	95-0615
15	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Contracting	\$ 425,473	95-0615
16	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Memberships	500,410	95-0615
17	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Information Technology	66,683	95-0615
18	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Other	(5) 284,277	95-0615
19	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Corporation	Asset Transfer	(3) \$ 65,920	95-0615
20	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Corporation	Employee Benefits	4,655,230	95-0615
21	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Corporation	Interest	595,508	95-0615
22	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Corporation	Other	(5) 1,996	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2012. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Represents the reallocation of shared IT software assets to affiliated companies in connection with the merger of Exelon Corporation and Constellation Energy Group, Inc. in March 2012.
- (4) Centrally paid employee contributions to United Way.
- (5) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2012 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1 <u>Cash Settlements (to)/from Affiliates</u>						
2	1/1/12 - 12/31/12	Baltimore Gas & Electric Company	Commonwealth Edison Company	Cash Settlements	\$ 632,001	
3	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Settlements	\$ 14,165,488	95-0615
4	1/1/12 - 12/31/12	Commonwealth Edison Company of Indiana, Inc.	Commonwealth Edison Company	Cash Settlements	\$ 17,000,531	95-0615
5	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Corporation	Cash Settlements	\$ (7,653,085)	95-0615
6	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Cash Settlements	\$ (3,426,362)	95-0615
7	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Business Services Company	Cash Settlements	\$ (316,972,340)	95-0615
8 <u>ComEd is Recipient of Services / Pass through Transactions</u>						
9	1/1/12 - 12/31/12	Exelon Generation Company, LLC	Commonwealth Edison Company	Electric Energy Procurement Contracts	\$ 609,324,894	Senate Bill 1592
10 <u>ComEd is Provider of Services / Pass through Transactions</u>						
11	1/1/12 - 12/31/12	Commonwealth Edison Company	Exelon Generation Company, LLC	GENCO Swap - Mark to Market Adjustment	627,193,353	Senate Bill 1592
12	1/1/12 - 12/31/12	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Tax Sharing	212,425	95-0615
13	1/1/12 - 12/31/12	Commonwealth Edison Company	PECO Energy Company	Other	(3) 26,425	
14	1/1/12 - 12/31/12	Commonwealth Edison Company	RITELine IL	Other	(3) 18,017	

- Notes: (1) The transactions reported on this page were not required to be reported on the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2012. The source for this schedule was ComEd's intercompany general ledger accounts.
- (2) Transactions are recurring in nature.
- (3) Includes various services and pass through transactions under the dollar threshold reporting required in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

Commonwealth Edison Company

Summary of Affiliated Interest Transactions (1)

2011 Actual

(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services (B)	Company Receiving Services (C)	Nature of Transactions (D)	Dollar Amount of Transactions (E)	Docket # Granting Approval (F)
1	<u>ComEd is Recipient of Services</u>					
2	1/1/11 - 12/31/11	Commonwealth Edison of Indiana	Commonwealth Edison Company	Transmission	\$ 2,546,583	N/A
3	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Direct Bill	(3) \$ 126,060,703	00-0295
4	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Indirect Bill	(3) 116,657,883	00-0295
5	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Zion Station Condenser Maintenance	\$ 417,108	95-0615
6	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Calibration of Equipment	299,646	
7	<u>ComEd is Recipient of Pass-Through Transactions</u>					
8	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Telecommunication	\$ 16,551,330	00-0295
9	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Worker's Compensation	5,978,635	00-0295
10	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Contracting	11,341,481	00-0295
11	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Compensation	2,738,213	00-0295
12	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Materials	3,228,537	00-0295
13	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Office Supplies	1,679,992	00-0295
14	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Facility Lease	2,518,870	00-0295
15	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Informational Technology	240,003	00-0295
16	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Purchase Cards	1,974,722	00-0295
17	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Escheatment Related	620,627	00-0295
18	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Cash Balancing	1,007,483	00-0295
19	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Rating Agency Fees	414,000	00-0295
20	1/1/11 - 12/31/11	Exelon Business Services Company	Commonwealth Edison Company	Other	(4) 525,005	00-0295

Notes: (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2011.

The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

(2) Transactions are recurring in nature.

(3) ComEd receives a variety of corporate support services from Exelon Business Services Company including legal, human resources, financial, information technology and supply management services.

(4) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2011 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	<u>ComEd is Recipient of Pass-Through Transactions (continued)</u>					
2	1/1/11 - 12/31/11	Exelon Corporation	Commonwealth Edison Company	Stock Compensation	\$ 8,044,580	95-0615
3	1/1/11 - 12/31/11	Exelon Corporation	Commonwealth Edison Company	Other	(3) 165,252	95-0615
4	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Balancing	\$ 4,791,665	95-0615
5	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Other	(3) 988,885	95-0615
6	1/1/11 - 12/31/11	PECO Energy Company	Commonwealth Edison Company	Purchase Cards	\$ 13,567,681	95-0615
7	1/1/11 - 12/31/11	PECO Energy Company	Commonwealth Edison Company	Cash Balancing	870,539	95-0615
8	1/1/11 - 12/31/11	PECO Energy Company	Commonwealth Edison Company	Contracting	724,851	95-0615
9	1/1/11 - 12/31/11	PECO Energy Company	Commonwealth Edison Company	Other	(3) 509,741	95-0615
10	<u>ComEd is Provider of Services</u>					
11	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	\$ 6,416,293	95-0615
12	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Fleet Maintenance & Fuel	62,381	95-0615
13	1/1/11 - 12/31/11	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Oper. & Maintenance of Equip. & Admin Fees	\$ 2,347,395	95-0615
14	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Equipment Maintenance	\$ 11,055,115	95-0615
15	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Fleet Maintenance & Fuel	1,383,354	95-0615
16	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Real Estate & Facilities	229,203	95-0615
17	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(3) 133,721	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2011. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2011 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
(A)	(B)	(C)	(D)	(E)	(F)	
1	<u>ComEd is Provider of Pass-Through Transactions</u>					
2	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Information Technology	\$ 1,731,756	95-0615
3	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Compensation	23,763	95-0615
4	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Real Estate & Facilities	291,765	95-0615
5	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Donations	291,748	95-0615
6	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Other	(3) 137,401	95-0615
7	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Donations	\$ 997,483	95-0615
8	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Transmission Credits	462,758	95-0615
9	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Compensation	174,244	95-0615
10	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Asset Transfer	512,517	95-0615
11	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	Other	(3) 63,481	95-0615
12	1/1/11 - 12/31/11	Commonwealth Edison Company	PECO Energy Company	Contracting	\$ 1,035,157	95-0615
13	1/1/11 - 12/31/11	Commonwealth Edison Company	PECO Energy Company	Memberships	316,049	95-0615
14	1/1/11 - 12/31/11	Commonwealth Edison Company	PECO Energy Company	Information Technology	261,814	95-0615
15	1/1/11 - 12/31/11	Commonwealth Edison Company	PECO Energy Company	Other	(3) 381,615	95-0615
16	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Corporation	Compensation	\$ 1,650,082	95-0615
17	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Corporation	Employee Benefits	2,754,287	95-0615
18	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Corporation	Cash Balancing	324,784	95-0615

Notes:

- (1) Columns (A) through (E) agree with the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2011. The Supplemental Schedule was filed in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.
- (2) Transactions are recurring in nature.
- (3) Includes services under \$100,000 that have been combined.

Commonwealth Edison Company
Summary of Affiliated Interest Transactions (1)
2011 Actual
(In Dollars)

Witness: Menon

Line No.	Transaction Period (2)	Company Providing Services	Company Receiving Services	Nature of Transactions	Dollar Amount of Transactions	Docket # Granting Approval
	(A)	(B)	(C)	(D)	(E)	(F)
1	<u>Cash Settlements (to)/from Affiliates</u>					
2	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Cash Settlements	\$ 22,753,787	95-0615
3	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Corporation	Cash Settlements	\$ (3,464,811)	95-0615
4	1/1/11 - 12/31/11	Commonwealth Edison Company	PECO Energy Company	Cash Settlements	\$ (8,811,588)	95-0615
5	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Business Services Company	Cash Settlements	\$ (280,373,545)	95-0615
6	1/1/11 - 12/31/11	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Cash Settlements	\$ (278,393)	95-0615
7	<u>ComEd is Recipient of Services / Pass through Transactions</u>					
8	1/1/11 - 12/31/11	Exelon Generation Company, LLC	Commonwealth Edison Company	Electric Energy Procurement Contracts	\$ 472,065,240	Senate Bill 1592
9	<u>ComEd is Provider of Services / Pass through Transactions</u>					
10	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Generation Company, LLC	GENCO Swap - Mark to Market Adjustment	473,515,275	Senate Bill 1592
11	1/1/11 - 12/31/11	Commonwealth Edison Company	Commonwealth Edison Company of Indiana, Inc.	Tax Sharing	280,973	95-0615
12	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Transmission Company	Other	(3) 346,178	95-0615
13	1/1/11 - 12/31/11	Commonwealth Edison Company	Exelon Corporation	Other	12,418	
14	1/1/11 - 12/31/11	Commonwealth Edison Company	RITELine IL	Other	1,598	

- Notes: (1) The transactions reported on this page were not required to be reported on the Supplemental Schedule to ComEd's ILCC Form 21 Annual Report for the year ended December 31, 2011. The source for this schedule was ComEd's intercompany general ledger accounts.
- (2) Transactions are recurring in nature.
- (3) Includes various services and pass through transactions under the dollar threshold reporting required in accordance with the Illinois Commerce Commission's Order in Docket No. 07-0566.

Commonwealth Edison Company

Operating Leases
2014 Actual
(In Thousands)

Witness: Menon

Line No.	Description of Leased Property (A)	Location (B)	ICC Account (C)	Period of Lease Agreement		Lease Expense 2014 (1) (F)
				From (D)	To (E)	
1	<u>Section 285.3155(a) Information on Individual Operating Leases</u>					
2	<u>Real Estate Leases</u>					
3	Lincoln Center 1, 2 & 3	Oak Brook Terrace	931000	02/18/01	06/15/17	\$ 7,108
4	Oak Brook Call Center	Oak Brook	931000	06/15/99	05/31/14	\$ 557
5	<u>Section 285.3155(b) Total Annual Lease Expense - All Operating Leases</u>					
6	Total Annual Expense - Operating Leases					\$ 13,842

Note:

(1) Rent charged to affiliates is recorded in account 454 (Rent from Electric Property) for FERC reporting purposes. See WPC-23, Page 4.

Commonwealth Edison Company
Operating Leases
2011 - 2013 Actual
(In Thousands)

Witness: Menon

Line No.	Description of Leased Property (A)	Location (B)	ICC Account (C)	Period of Lease Agreement		Lease Expense (1)		
				From (D)	To (E)	2013 (F)	2012 (G)	2011 (H)
1	<u>Section 285.3155(a) Information on Individual Operating Leases</u>							
2	<u>Real Estate Leases</u>							
3	Lincoln Center 2 & 3	Oak Brook Terrace	931000	02/18/01	06/15/17	\$ 7,049	\$ 7,049	\$ 6,975
4	Libertyville Regional Headquarters	Libertyville	931000	07/01/90	01/11/13	\$ 88	\$ 1,694	\$ 1,695
5	Oak Brook Call Center	Oak Brook	931000	06/15/99	05/31/14	\$ 1,214	\$ 1,377	\$ 1,404
6	<u>Section 285.3155(b) Total Annual Lease Expense - All Operating Leases</u>							
7	Total Annual Expense - Operating Leases					\$ 13,842	\$ 14,898	\$ 15,710

Notes:

(1) Rent charged to affiliates is recorded in account 454 (Rent from Electric Property) for FERC reporting purposes. See WPC-23, Page 4.

Commonwealth Edison Company

Major Maintenance Projects

Years 2011 Through 2014

(In Thousands)

Witness: Moy

Line No.	Project Description (1) (A)	Facility (B)	Account(s) (C)	Project Dates (D)	Total Cost (2) (E)
1	Major ERP - 16 projects	Various Distribution Facilities	593	2/1/2011 - 10/19/2011	\$ 127,692
2	Major ERP - 19 projects	Various Distribution Facilities	593	2/23/2012 - 12/20/2012	\$ 77,982
3	Major ERP - 16 projects	Various Distribution Facilities	593	1/19/2013 - 11/17/2013	\$ 67,286
4	Major ERP - 19 projects	Various Distribution Facilities	593	1/6/2014 - 11/24/2014	\$ 72,315

Notes:

(1) ERP is Emergency Restoration of Power. An SRO project is issued for each ICC reportable storm. A declared storm event is defined as one where 10,000 or more customers are interrupted for three or more consecutive hours.

(2) See Pages 2 and 3 for costs charged to individual storm projects.

Commonwealth Edison Company
Major Maintenance Projects 2011 - 2014
(In Thousands)

Witness: Moy

Line No.	Year (A)	Project ID (B)	Date of Event (C)	Amounts Charged To Acct. 590-593 (D)	Location (E)
1	2011	SRO182	Storm - 2/1/2011	\$ 5,873	Various
2		SRO183	Storm - 5/29/2011	780	"
3		SRO184	Storm - 6/7/11	1,368	"
4		SRO187	Storm - 6/4/11	708	"
5		SRO188	Storm - 5/22/10	2,553	"
6		SRO190	Storm - 6/8/11 storm	4,692	"
7		SRO191	Storm - 6.21.11 (1)	18,017	"
8		SRO192	Storm - 7/17/11 Heat	11,260	"
9		SRO193	Storm - 8/2/11	5,826	"
10		SRO195	Storm - 6/30/2011	5,073	"
11		SRO196	Storm - 7/21/2011 (1)	13,570	"
12		SRO198	Storm - 9/29/11 - wind	612	"
13		SRO199	Storm - 7/11/11 (1)	46,297	"
14		SRO200	Storm - 7/27/11	8,614	"
15		SRO201	Storm - 11/29/11	757	"
16		SRO203	Storm - 10/19/11	1,692	"
17		Total 2011		<u>\$ 127,692</u>	
18	2012	SRO202	Wind Storm - 4/16/12	\$ 523	Various
19		SRO205	Storm - 2/23/12	2,516	"
20		SRO208	Storm - 4/15/12	914	"
21		SRO209	Storm - 06-18-2012	1,039	"
22		SRO211	Storm - 06-19-2012	1,048	"
23		SRO212	Storm - 6/29/2012	2,509	"
24		SRO213	Storm - 7/24/2012 (1)	16,159	"
25		SRO214	Storm - 6/29/2012	848	"
26		SRO215	Storm - 7/4/2012- Heat	9,255	"
27		SRO216	Wind Storm 10-14-2012	764	"
28		SRO217	Storm - 6/28/2012	1,099	"
29		SRO218	Storm - 12/20/12	10,300	"
30		SRO219	Storm - 8/4/12	9,877	"
31		SRO221	Storm -7/13/2012	520	"
32		SRO222	Wind Storm 10-29-2012	594	"
33		SRO224	Storm - 7-18-2012	4,950	"
34		SRO225	Storm - 7/1/2012 (1)	13,385	"
35		SRO230	Storm 9/4/2012	660	"
36		SRO231	Wind Storm 11/11/2012	1,022	"
37		Total 2012		<u>\$ 77,982</u>	

Commonwealth Edison Company
Major Maintenance Projects 2011 - 2014
(In Thousands)

Witness: Moy

Line No.	Year (A)	Project ID (B)	Date of Event (C)	Amounts Charged To Acct. 590-593 (D)	Location (E)
1	2013	SRO220	Storm - 4/17/13	\$ 5,027	Various
2		SRO223	Storm - 2/19/13	560	"
3		SRO226	Storm - 4/10/13	630	"
4		SRO227	Wind Storm - 1/19/13	527	"
5		SRO234	Storm - 5/28/13	644	"
6		SRO235	Storm - 6/21/2013	587	"
7		SRO236	Storm - 5/20/2013	994	"
8		SRO237	Storm - 5/30/2013	1,545	"
9		SRO238	Storm - 6/12/2013	8,463	"
10		SRO239	Storm - 7/19/2013	2,432	"
11		SRO241	Storm - 6/27/2013	4,502	"
12		SRO242	Storm - 9/18/2013	1,334	"
13		SRO243	Storm - 7/22/2013	1,531	"
14		SRO245	Storm - 6/24/2013 (1)	15,954	"
15		SRO246	Wind Storm - 11/17/13 (1)	14,721	"
16		SRO247	Storm - 8/30/2013	7,835	"
17		Total 2013		<u>\$ 67,286</u>	
18	2014	SRO240	Storm - 1/6/2014	\$ 2,953	Various
19		SRO244	Storm - 2/20/2014	1,856	"
20		SRO257	Storm - 3/12/2014	5,565	"
21		SRO251	Storm - 5/11/2014	507	"
22		SRO254	Storm - 5/12/2014	663	"
23		SRO248	Storm - 5/20/2014	636	"
24		SRO249	Storm - 6/17/2014	1,383	"
25		SRO255	Storm - 6/17/2014	894	"
26		SRO256	Storm - 6/21/2014	1,149	"
27		SRO250	Storm - 6/30/2014 (1)	31,252	"
28		SRO252	Storm - 6/30/2014	521	"
29		SRO253	Storm - 7/12/2014	605	"
30		SRO267	Storm - 8/21/2014	1,005	"
31		SRO260	Storm - 8/23/2014	871	"
32		SRO264	Storm - 8/25/2014	5,157	"
33		SRO262	Storm - 9/10/2014	2,292	"
34		SRO259	Storm - 9/5/2014 (1)	11,842	"
35		SRO266	Storm - 10/31/2014	2,393	"
36		SRO261	Storm - 11/24/2014	771	"
37		Total 2014		<u>\$ 72,315</u>	

Note:

(1) Includes both baseline and incremental costs. 2013 one-time expenses greater than \$10M have been removed from jurisdictional operating expenses and amortized over a five year period, with the unamortized balance included in rate base, as required by Section 16-108.5(c)(4)(F).

Commonwealth Edison Company
Uncollectible Expense
2014
(In Thousands)

Witness: Menon

Line No.	Description (A)	Total (B)	Jurisdictional (C)	Non- Jurisdictional (D)
1	Uncollectible Accounts Expense (1)	\$ 45,131	\$ - (2)	\$ 45,131
2	Outside Collection Agency Expenses (3)	\$ 1,964	\$ 851 (4)	\$ 1,113

Notes:

- (1) As recorded in FERC Account 904, Uncollectible Accounts Expense.
- (2) Uncollectible expense is recovered in Rider UF.
- (3) See Page 4.
- (4) Jurisdictional Outside Collection Agency Expense is calculated as a percentage of the total of Delivery Service Revenue plus the total of discounted receivables purchased in accordance with the provisions of Rider PORCB to Total Sales to Ultimate Consumers plus the total of discounted receivables purchased during the year in accordance with the provisions of Rider PORCB.

Delivery Service Revenues (See WP 15)	(A)	\$ 2,310,859
The Amount of the Discounted Receivables Purchased in Accordance with the Provisions of Rider PORCB During the Year	(B)	\$ 1,437,340
Sales to Ultimate Consumers (ComEd FERC Form 1, Page 300, Line 10, col. (b))	(C)	\$ 3,897,499
(B) + (C)	(D)	\$ 5,334,839
Total Outside Collection Agency Expenses (Line 1, Column B)	(E)	\$ 1,964
Outside collection agency fees attributable to Delivery Service Revenue ((A)/(D))* (E)	(F)	\$ 851
Outside collection agency fees attributable to PORCB Revenue ((B)/(D))* (E)	(G)	\$ 529
Outside collection agency fees attributable to Supply Revenue (E) - (F) - (G)		\$ 584

Commonwealth Edison Company
Uncollectible Expense (1)
2014

Witness: Menon

<u>Line No.</u>	<u>Description</u> (A)	<u>2013</u> (B)	<u>2012</u> (C)	<u>2011</u> (D)
1	Uncollectible Accounts Expense	<u>\$ 33,132</u>	<u>\$ 42,320</u>	<u>\$ 57,292</u>

Note:

(1) As charged to FERC Account 904, Uncollectible Accounts Expense.

Commonwealth Edison Company
Accumulated Provisions For Uncollectible Accounts Receivable
2014

Witness: Menon

Line No.	Year (A)	Balance at Beginning of Year (B)	Reserve Accrual (1) (C)	Write-offs (D)	Recoveries (E)	Adjustments (F)	Balance at End of Year (G)
1	2011	\$ (80,358)	\$ (70,546)	\$ 103,881	\$ (31,142)	\$ -	\$ (78,165)
2	2012	\$ (78,165)	\$ (63,724)	\$ 101,080	\$ (27,091)	\$ (2,591) (2)	\$ (70,491)
3	2013	\$ (70,491)	\$ (54,451)	\$ 101,378	\$ (30,761)	\$ (7,896) (2)	\$ (62,221)
4	2014	\$ (62,221)	\$ (67,658)	\$ 86,778	\$ (29,330)	\$ (11,414) (2)	\$ (83,845)

Notes:

- (1) Includes a reserve accrual for late payment charges that is booked as a reduction to Account 450, Forfeited Discounts.
(2) Adjustment relates to PORCB write-offs net of recoveries (included in columns D & E) that were reclassified to the PORCB Regulatory Asset.

Commonwealth Edison Company
Uncollectible Expense
2014

Witness: Menon

<u>Line No.</u>	<u>Description</u>
	(A)
1	<u>Method of Determining Uncollectible Accounts Expense</u>
2	Uncollectible accounts expense is comprised of two factors. The first is the actual expense from customer accounts that remain
3	uncollected 90 days after their account has moved to a final status (note that a final status indicates that they are no longer a customer).
4	The second component is the reserve for uncollectible accounts. Each month the reserve is calculated to determine the collectability
5	of the accounts receivable portfolio. This value is compared to the amount reserved in the previous month and the difference used
6	to adjust the actual account expense. This total is then recorded as the total uncollectible accounts expense.
7	<u>Outside Collection Agency Expenses</u>
8	Expenses for outside collection agencies for the year 2014 are \$1,964,075. The jurisdictional portion of the 2014 total Company
9	amount is estimated to be \$851,000. Total Company expenses for outside collection agencies were \$2,171,067, \$1,961,101
10	and \$1,004,856, for the years 2013, 2012, and 2011, respectively.

Commonwealth Edison Company

Uncollectible Expense

2014

Witness: Menon

Line
No.

Description
(A)

1 Summary of Collection Agency Contracts:

2 ComEd utilizes two forms of collection agencies in its collection process: final bill agencies and charge-off agencies. Final bill agencies receive accounts that have not paid their final bills
3 from ComEd at Day 35 in the collection process stream. These agencies are given 90 days to work the accounts through their processes to attempt collection. If the agency is successful
4 in retrieving money owed, they are paid a commission. If unsuccessful, the account is retrieved by ComEd and charged off (written off). Charge-off agencies receive the charged-off
5 accounts the day after they are written off. Currently these agencies work the written-off accounts until ComEd retrieves them for some other type of treatment such as debt sale.
6 These agencies differ from final bill agencies in the time frame in which they are allowed to work the accounts and their overall commission incentives. In an effort to increase recoveries,
7 both tiers have the ability to report delinquent customers to credit bureaus, after following the FDPPA (Federal Debt Protection Practices Act) guidelines.

8 Collection Agency Results:

9 In 2014, 130,653 accounts with a total value of \$64.0 million was sent to final bill agencies. Approximately 6.01%, or \$3.8 million was collected in 2014. Also, 105,541 accounts with a total
10 value of \$60.1 million was sent to charge-off agencies and approximately \$2.4 million was collected in 2014 from them. This includes collections from accounts turned over in prior periods.
11 In 2013, 148,014 accounts with a total value of \$77.6 million was sent to final bill agencies. Approximately 6.0%, or \$4.5 million was collected in 2013. Also, 117,023 accounts with a total
12 value of \$75 million was sent to charge-off agencies and approximately \$3.0 million was collected in 2013 from them. This includes collections from accounts turned over in prior periods.
13 In 2012, 161,442 accounts with a total value of \$90 million was sent to final bill agencies. Approximately 5.3%, or \$4.7 million was collected in 2012. Also, 120,992 accounts with a total
14 value of \$79 million was sent to charge-off agencies and approximately \$2.6 million was collected in 2012 from them. This includes collections from accounts turned over in prior periods.
15 In 2011, 173,474 accounts with a total value of \$99 million was sent to final bill agencies. Approximately 4.8%, or \$4.8 million was collected in 2011. Also, 136,550 accounts with a total
16 value of \$89 million was sent to charge-off agencies and approximately \$3.6 million was collected in 2011 from them. This includes collections from accounts turned over in prior periods.

Commonwealth Edison Company

Insurance Expense
2014 Actual
(In Thousands)

Schedule C-17
Page 1 of 8

Witness: Fruehe

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2014 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/2014-10/20/2015	\$ 1,047	\$ 1,047	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$400Mil. layer over line 1	10/20/2014-10/20/2015	3,875	3,875	None	None
3	AEGIS	Primary Fiduciary	\$15Mil. layer over Col G	10/20/2014-10/20/2015	260	260	\$5 M	None
4	Various	(4) Excess Fiduciary	\$100Mil. layer over line 3	10/20/2014-10/20/2015	999	999	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	03/12/2014-03/12/2015	4,692	4,692	\$10 M	None
6	Various	(5) Excess Excess Liability	\$305Mil. layer over line 5	03/12/2014-03/12/2015	3,641	3,641	None	None
7	AEGIS	Excess Workers' Compensation	\$35Mil. layer over Col G	03/12/2014-03/12/2015	1,696	1,696	\$4 M	None
8	Various	Property		07/01/2014-07/01/2015				None
9	Various	(6) Excess Property	\$800 Mil. Quota Share Program	07/01/2014-07/01/2015	4,595	4,595	\$10 M	None
10	FM Global	Second Umbrella Property	\$1,500 Mil. layer over line 9	07/01/2014-07/01/2015			None	None
11	AIG	Owned/Non-owned Aircraft	\$300 Mil. Liability/\$65 Mil. PD	12/28/2014-12/28/2015	120	120	None	None
12	AIG	Commercial Crime	\$15Mil. layer over Col G	06/01/2014-06/01/2015	75	75	\$250K	None
13	Various	(7) Excess Crime	\$50Mil. layer over line 12	06/01/2014-06/01/2015	63	63	None	None
14	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/2013-02/20/2016	20	0	None	None
15	LLOYDS OF LONDON (AEGIS UK)	Cyber-Risk- Primary	\$50 Mil.	11/01/2014 -11 /01/2015	681	681	\$10 M	None
16	Various	(8) 1st Excess Cyber Risk coverage	\$50 Mil layer over line 15	11/01/2014 -11 /01/2015	648	648	None	None
17	Various	(9) 2nd Excess Cyber Risk coverage	\$50 Mil over layer over line 16	11/01/2014 -11 /01/2015	495	495	None	None
18	Various	(10) 3rd Excess Cyber Risk coverage	\$50 Mil layer over line 17	11/01/2014 -11 /01/2015	441	441	None	None
19	Self insurance							
20	ComEd is a qualified self - insurer in the State of Illinois for up to:							
21	\$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.							
22	\$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates.
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Excess Directors & Officers carriers are AEGIS, EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul, Arch, XL Specialty, CODA / Ace (Bermuda), Endurance, Everest Sepcialty, Chubb, Scottsdale, and Ariel Re .
- (4) Excess Fiduciary carriers are HCC, EIM, Axis, St. Paul and AEGIS.
- (5) Excess Excess Liability carriers are EIM, Canopus and Ace (Bermuda).
- (6) Property carriers in the quota share arrangement are FM Global, EIM, AEGIS, AIG and HDI Gerling.
- (7) Excess Crime carriers are Zurich, Great American and Berkley Pro.
- (8) 1st Excess Cyber Risk insurers are EIM, QBE Specialty, Freedom Specialty, Swiss RE, Steadfast Ins. and Lexington.
- (9) 2nd Excess Cyber Risk insurers are Aspen Speciality, Colony Ins., AXIS Ins., Landmark Amer., Greenwich Ins., Lloyds of London, North Amer Cap, Liberty Surplus.
- (10) 3rd Excess Cyber Risk insurers are Lloyds of London and AIG Europe LTD.

Commonwealth Edison Company

Insurance Expense
2014 Actual
(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
2014 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/14-12/31/14	\$ 131	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (excluding Local 15)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/14-12/31/14	966	None	(4)
3	The Hartford	Disability insurance for active employees (excluding Local 15)	50% - 70% of earnings	01/01/14-12/31/14	12,609	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/14-12/31/14	38,660	None	(4)
5	John Hancock	Long-term care insurance for employees and qualified beneficiaries (policies in place prior to 2013)	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (5)	01/01/14-12/31/14	605	None	(6)
6	ARAG	Group Legal insurance for employees	(5)	01/01/14-12/31/14	421	None	(7)
7	Genworth	Long-term care insurance for employees and qualified beneficiaries (policies purchased as of 1/1/2013)	Up to: \$3,000, \$4,500, \$6,000, \$7,500 or \$9,000 a month (5)	01/01/14-12/31/14	13	None	(8)
8	Self insurance						
9	Aetna - A dental PPO plan for active employees and retirees.						
10	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
11	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
12	Healthy Roads - Provides disease management services for participants with chronic diseases.						
13	Healthy Roads also provides health coaching, HRA and onsite biometric screenings for eligible populations at Exelon						
14	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees. Also, staffs the 24/7 nurseline.						
15	Catamaran - A prescription drug benefit plan for active employees and retirees.						
16	United Behavioral Health (UBH) formerly OptumHealth - Provides the EAP for all employees.						
17	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
18	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over						
19	25 weeks), the Hartford disability insurance coverage is utilized.						
20	Aetna HMO - a self-insured national HMO offered to active employees and retirees who reside in HMO network area.						
21	National HMO replaces regional fully insured HMOs.						

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. Group insurance may include Exelon Corporation, ComEd, GENCO BSC and legacy Constellation employees and retirees.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (6) Premiums paid to John Hancock in plan year 2014 by the participants - Neither Commonwealth Edison nor Exelon contributes..
- (7) Premiums paid to ARAG during plan year 2014 by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (8) Premiums paid to Genworth during plan year 2014 by the participants - Neither Commonwealth Edison nor Exelon contributes.

Commonwealth Edison Company

Insurance Expense

2013 Actual

(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2013 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35 Mil. layer over Col G	10/20/13-10/20/14	\$ 1,750	\$ 1,750	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$365 Mil. layer over line 1	10/20/13-10/20/14	4,125	4,125	None	None
3	AEGIS	Primary Fiduciary	\$15 Mil. layer over Col G	10/20/13-10/20/14	260	260	\$500K	None
4	Various	(4) Excess Fiduciary	\$85 Mil. layer over line 3	10/20/13-10/20/14	1,048	1,048	None	None
5	AEGIS	Primary Excess Liability	\$35 Mil. layer over Col G	03/12/13-03/13/14	4,190	4,190	\$10 M	None
6	Various	(5) Excess Excess Liability	\$270 Mil. layer over line 5	03/12/13-03/13/14	3,402	3,402	None	None
7	AEGIS	Excess Workers' Compensation	\$35 Mil. layer over Col G	03/12/13-03/13/14	1,589	1,589	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/13-07/26/14	2	2	\$1K Comp/Coll	None
9	Various	(6) Primary Property	\$800 Mil. layer over Col G	07/01/13-07/01/14	4,261	4,261	\$10 M	None
10	FM Global	Excess Property	\$700 Mil. layer over line 9	07/01/13-07/01/14	658	658	None	None
11	AIG	Owned Aircraft	\$300 Mil.	12/28/13-12/28/14	72	72	None	None
12	AIG	Commercial Crime	\$15 Mil. layer over Col G	06/01/13-06/01/14	75	75	\$250K	None
13	Various	(7) Excess Crime	\$35 Mil. layer over line 13	06/01/13-06/01/14	63	63	None	None
14	U.S. Specialty Company (HCC)	Special Crime	\$25 Mil.	02/20/13-02/20/16	20	20	None	None
15	Self insurance							
16	ComEd is a qualified self - insurer in the State of Illinois for up to:							
17	\$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.							
18	\$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Excess Directors & Officers carriers are EIM, Hartford, AIG, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, Travelers, Arch, XL Specialty, CODA/Ace (Bermuda), Endurance, Everest Specialty, Chubb and Freedom
- (4) Excess Fiduciary carriers are HCC, EIM, Axis, AIG and Travelers.
- (5) Excess Excess Liability carriers are EIM, SCOR, CV STARR, XL Bermuda, Canopiis and Ace (Bermuda)
- (6) Primary Property carriers in quota share are AEGIS, EIM, FM Global, AIG, Liberty and HDI Gerling.
- (7) Excess Crime carriers are Zurich and Great American and Berk Pro

Commonwealth Edison Company

Insurance Expense
2013 Actual
(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
2013 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/13-12/31/13	\$ 154	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (excluding Local 15)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/13-12/31/13	1,534	None	(4)
3	The Hartford	Disability insurance for active employees (excluding Local 15)	50% - 70% of earnings	01/01/13-12/31/13	11,471	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/13-12/31/13	34,885	None	(4)
5	John Hancock	Long-term care insurance for employees and qualified beneficiaries (policies in place prior to 2013)	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (5)	01/01/13-12/31/13	875	None	(6)
6	ARAG	Group Legal insurance for employees	(5)	01/01/13-12/31/13	312	None	(7)
7	Genworth	Long-term care insurance for employees and qualified beneficiaries (policies purchased as of 1/1/2013)	Up to: \$3,000, \$4,500, \$6,000, \$7,500 or \$9,000 a month (5)	01/01/13-12/31/13	10	None	(8)
8	Self insurance						
9	Aetna - A dental PPO plan for active employees and retirees.						
10	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
11	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
12	Health Fitness (Focused Health Solutions) - Provides disease management services for participants with chronic diseases.						
13	Health Fitness also provides health coaching, HRA and onsite biometric screenings for eligible populations at Exelon						
14	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees. Also, staffs the 24/7 nurseline.						
15	Express Scripts - A prescription drug benefit plan for active employees and retirees.						
16	United Behavioral Health (UBH) formerly OptumHealth - Provides the EAP for all employees.						
17	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
18	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over						
19	25 weeks), the Hartford disability insurance coverage is utilized.						
20	Aetna HMO - a self-insured national HMO offered to active employees and retirees who reside in HMO network area.						
21	National HMO replaces regional fully insured HMOs.						

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. Group insurance may include Exelon Corporation, ComEd, GENCO BSC and legacy Constellation employees and retirees.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (6) Premiums paid to John Hancock in plan year 2013 by the participants - Neither Commonwealth Edison nor Exelon contributes..
- (7) Premiums paid to ARAG during plan year 2013 by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (8) Premiums paid to Genworth during plan year 2013 by the participants - Neither Commonwealth Edison nor Exelon contributes.

Commonwealth Edison Company

Insurance Expense

2012 Actual

(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
2012 - Insurance on Operations								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/12-10/20/13	\$ 1,800	\$ 1,800	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$400Mil. layer over line 1	10/20/12-10/20/13	4,211	4,211	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/12-10/20/13	260	260	\$5 M	None
4	Various	(4) Excess Fiduciary	\$100Mil. layer over line 3	10/20/12-10/20/13	1,048	1,048	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/12-10/20/13	3,953	3,953	\$10 M	None
6	Various	(5) Excess Excess Liability	\$250Mil. layer over line 5	10/20/12-10/20/13	3,321	3,321	None	None
7	AEGIS	Excess Workers' Compensation	\$35Mil. layer over Col G	10/20/12-10/20/13	1,616	1,616	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/12-07/26/13	2	2	\$1K Comp/Coll	None
9	AEGIS	Property	\$800Mil. layer over Col G	7/1/2012-2013	3,184	3,184	\$10 M	None
10	Various	(6) Excess Property	property is now written on a quota share basis		667	667		None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 9		-	-		None
12	AIG/Chartis	Owned Aircraft	\$10Mil.	12/28/12-12/28/13	44	44	None	None
13	AIG/Chartis	Commercial Crime	\$25Mil. layer over Col G	06/01/12-06/01/13	75	75	\$250K	None
14	Various	(7) Excess Crime	\$40Mil. layer over line 13	06/01/12-06/01/13	63	63	None	None
15	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/10-02/20/13	20	0	None	None

16 Self insurance

17 ComEd is a qualified self - insurer in the State of Illinois for up to:

18 \$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.

19 \$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.

Notes:

(1) All plans listed are Exelon plans in which Commonwealth Edison participates

(2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.

(3) Excess Directors & Officers carriers are AEGIS, EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul (Travelers), Arch, XL Specialty, CODA/Ace (Bermuda), Endurance, Everest Specialty, Chubb and Freedom.

(4) Excess Fiduciary carriers are HCC, EIM, Axis, AIG/Chartis and Travelers.

(5) Excess Excess Liability carriers are EIM, Canopus and Ace (Bermuda), Arch, SCOR, CV Starr.

(6) Excess Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, Chartis and Munich Re.

(7) Excess Crime carriers are Zurich and Great American, Berk Pro.

Commonwealth Edison Company

Insurance Expense

2012 Actual

(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
2012 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/12-12/31/12	\$ 155	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/12-12/31/12	521	None	(4)
3	The Hartford	Disability insurance for management employees	50% - 70% of earnings	01/01/12-12/31/12	6,080	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/12-12/31/12	21,889	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/12-12/31/12	5,200	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/12-12/31/12	9,382	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/12-12/31/12	1,295	None	(4)
8	John Hancock	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/12-12/31/12	875	None	(7)
9	ARAG	Group Legal insurance for employees	(6)	01/01/12-12/31/12	295	None	(8)
10	Self insurance						
11	Aetna - A dental PPO plan for active employees and retirees.						
12	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
13	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
14	Health Fitness (Focused Health Solutions) - Provides disease management services for participants with chronic diseases.						
15	Health Fitness also provides health coaching, HRA and onsite biometric screenings for eligible populations at Exelon						
16	Blue Cross / Blue Shield of Illinois - A health plan for active employees and retirees. Also, staffs the 24/7 nurseline.						
17	Express Scripts - A prescription drug benefit plan for active employees and retirees.						
18	United Behavioral Health (UBH) formerly OptumHealth - Provides the EAP for all employees.						
19	Health Alliance - A POS health plan for active employees and retirees.						
20	WageWorks - Health FSA, dependent care FSA, and commuter spending accounts for active employees.						
21	ComEd self - insures a short-term disability / salary continuation program for non-Local 15 employees. For long-term disabilities (over						
22	25 weeks), the Hartford disability insurance coverage is utilized.						

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates. "West only" signifies group insurance for Exelon Corporation, ComEd, GENCO and BSC employees and retirees in midwestern states, primarily Illinois.
- (2) Includes company and employee portions of the premiums. In general, employees pay 20% to 30% of the cost of the various plans.
- (3) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (4) Premiums for these policies are "pooled rates" based upon the demographic characteristics of the group being insured. ComEd does not receive ComEd specific claim statistics since these policies are fully insured and claim experience is not segregated by operating company.
- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum.
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Premiums paid to John Hancock in plan year 2012.
- (8) Premiums paid to ARAG during plan year 2012.

Commonwealth Edison Company

Insurance Expense
2011 Actual
(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Policy Term Premium (2) (E)	Annual Premium (2) (F)	Deductible (G)	Claims (H)
<u>2011 - Insurance on Operations</u>								
1	AEGIS	Primary Directors & Officers	\$35Mil. layer over Col G	10/20/11-10/20/12	\$ 1,347	\$ 1,347	\$10 M	None
2	Various	(3) Excess Directors & Officers	\$400Mil. layer over line 1	10/20/11-10/20/12	3,424	3,424	None	None
3	AEGIS	Primary Fiduciary	\$25Mil. layer over Col G	10/20/11-10/20/12	505	505	\$5 M	None
4	Various	(4) Excess Fiduciary	\$100Mil. layer over line 3	10/20/11-10/20/12	762	762	None	None
5	AEGIS	Primary Excess Liability	\$35Mil. layer over Col G	10/20/11-10/20/12	2,787	2,787	\$10 M	None
6	Various	(5) Excess Excess Liability	\$250Mil. layer over line 5	10/20/11-10/20/12	2,357	2,357	None	None
7	AEGIS	Excess Workers' Compensation	\$35Mil. layer over Col G	10/20/11-10/20/12	769	769	\$4 M	None
8	Liberty Mutual	Executive Automobile	\$1Mil.	07/26/11-07/26/12	2	2	\$1K Comp/Coll	None
9	AEGIS	Property	\$30Mil. layer over Col G	06/01/11-06/01/12	1,397	1,397	\$10 M	None
10	Various	(6) Excess Property	\$600Mil. layer over line 9	06/01/11-06/01/12	1,092	1,092	None	None
11	FM Global	Second Umbrella Property	\$1,500Mil. layer over line 10	06/01/11-06/01/12	667	667	None	None
12	AIG/Chartis	Non-owned Aircraft	\$10Mil.	11/17/11-11/17/12	24	24	None	None
13	AIG/Chartis	Commercial Crime	\$25Mil. layer over Col G	06/01/11-6/01/12	59	59	\$250K	None
14	Various	(7) Excess Crime	\$40Mil. layer over line 13	06/01/11-6/01/12	40	40	None	None
15	U.S. Specialty Company (HCC)	Special Crime	\$25Mil.	02/20/10-02/20/13	17	6	None	None
16	Self insurance							
17	ComEd is a qualified self - insurer in the State of Illinois for up to:							
18	\$4 M per occurrence for workers' compensation liability. When the limit is exceeded, the AEGIS excess workers' compensation coverage is utilized.							
19	\$10 M per occurrence for bodily injury, property damage and automobile liability. When the limit is exceeded, the AEGIS excess liability coverage is utilized.							

Notes:

- (1) All plans listed are Exelon plans in which Commonwealth Edison participates.
- (2) Premium is for all Exelon Subsidiaries including Commonwealth Edison. Exelon Business Services Company allocates insurance expense to Commonwealth Edison.
- (3) Excess Directors & Officers carriers are AEGIS, EIM, Hartford, Chartis, HCC, AXIS, Zurich, Ironshore, Ace Westchester, RSUI, St. Paul (Travelers), Arch, XL Specialty, CODA/Ace (Bermuda), Endurance, Everest Sepcialty, Chubb and Freedom.
- (4) Excess Fiduciary carriers are HCC, EIM, Axis, St. Paul and AEGIS.
- (5) Excess Excess Liability carriers are EIM, Canopus and Ace (Bermuda).
- (6) Excess Property carriers in a quota share arrangement are AEGIS, NEIL/EIM, FM Global, Chartis and Munich Re.
- (7) Excess Crime carriers are Zurich and Great American.

Commonwealth Edison Company

Insurance Expense
2011 Actual
(In Thousands)

Witness: Menon

Line No.	Name of Carrier (1) (A)	Type of Policy (1) (B)	Amount of Coverage (C)	Policy Coverage Period (D)	Annual Premium (2) (3) (E)	Deductible (F)	Notes (G)
2011 - Group Insurance							
1	BlueCare Dental HMO	Dental insurance HMO for employees and retirees (Local 15 only)	Annual maximum of \$1,750 per person excluding orthodontia	01/01/11-12/31/11	\$ 171	None	(4)
2	Aetna DMO	Dental insurance HMO for employees and retirees (West only)	100%, 75%, or 50% coverage with no annual or lifetime maximums	01/01/11-12/31/11	736	None	(4)
3	The Hartford	Disability insurance for management employees	50% - 70% of earnings	01/01/11-12/31/11	5,885	None	(4)
4	The Hartford	Life insurance for active employees and eligible retirees, and dependent life insurance and accidental death benefits to active employees	Life insurance: 1x - 8x pay for actives, other benefits vary	01/01/11-12/31/11	20,941	None	(4)
5	United Heritage Choice HMO (formerly John Deere Health Plan)	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	4,908	None	(4)
6	HMO Illinois, Inc.	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	9,562	None	(4)
7	Personal Care HMO	Medical HMO for employees and retirees (West only)	(5)	01/01/11-12/31/11	1,378	None	(4)
8	John Hancock	Long-term care insurance for employees and qualified beneficiaries	Daily benefit of \$100, \$200, or \$300 for 3 years or 5 years (6)	01/01/11-12/31/11	792	None	(7)
9	ARAG	Group Legal insurance for employees	(6)	01/01/11-12/31/11	242	None	(8)
10	Self insurance						
11	Aetna - A dental PPO plan for active employees and retirees.						
12	Humana - A dental PPO plan for Local 15 active employees.						
13	Disability Benefit Plan (MBA) - A disability plan for certain collectively bargained employees.						
14	Vision Service Plan (VSP) and HearUSA - Provides vision and hearing benefits to active employees and retirees.						
15	Health Fitness (Focused Health Solutions) - Provides disease management services for participants with chronic diseases.						
16	Health Fitness also provides health coaching, HRA and onsite biometric screenings for eligible populations at Exelon						
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23	25 weeks), the Hartford disability insurance coverage is utilized.						

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- (5) 100% coverage with co-payments for some services, no annual or lifetime maximum.
- (6) Premiums are paid for by the participants - Neither Commonwealth Edison nor Exelon contributes.
- (7) Premiums paid to John Hancock in plan year 2011.
- (8) Premiums paid to ARAG during plan year 2011.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2014 Actual

(In Thousands)

Witness: Menon

Line No.	Description (A)	Total Company (B)	Jurisdictional Allocator (C)	Jurisdictional (1) (D)
1	<u>Taxes Other Than Income Taxes - Operating Expense - Account 408.1</u>			
2	Infrastructure Maintenance Fee (2)	\$ 89,716	0%	\$ -
3	Rider RCA - Low Income Assistance (3)	41,762	0%	-
4	Rider RCA - Renewable Energy (3)	4,356	0%	-
5	Property Taxes (4)	23,959	61.11%	14,641
6	Illinois Electricity Distribution Tax	101,883	100%	101,883
7	Public Utilities Fund	3,836	100%	3,836
8	Payroll Taxes (5)	27,346	87.74%	23,993
9	State Use Tax on Purchases (6)	(3,472)	76.03%	(2,640)
10	Chicago Sales and Use Taxes (6)	72	76.03%	55
11	State Franchise Tax (6)	2,217	76.03%	1,686
12	Heavy Vehicle Use Tax (7)	19	76.03%	14
13	Miscellaneous (8)	-	76.03%	-
14	Total - Account 408.1	<u>\$ 291,694</u>		<u>\$ 143,468</u>
15	Payroll Taxes Recovered Under Rider PE and RRTP (9)	(112)	87.74%	(98)
16	Total Jurisdictional Taxes Other than Income			<u>\$ 143,370</u>
17	<u>Taxes Other Than Income Taxes - Pass Through - Account 241</u>			
18	Municipal Utility Tax (10)	\$ 257,220		
19	Electricity Excise Tax (11)	257,883		
20	Total - Account 241	<u>\$ 515,103</u>		

Notes:

- (1) See WPC-18, Page 1.
- (2) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (3) Flat charge per customer tax collected under Rider RCA.
- (4) Property taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.
- (5) Payroll taxes, less amounts capitalized, are allocated based on Wages and Salaries allocator.
- (6) Allocated based on Net Plant allocator.
- (7) Vehicle license fees are charged to Account 184 and subsequently reallocated to various accounts.
- (8) Allocated based on Net Plant allocator.
- (9) From Taxes Other than Income lines on WPC-1b and WPC-1e. Allocated based on Wages and Salaries allocator.
- (10) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (11) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2014

(In Thousands)

Witness: Menon

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts	Construction (3)	Other (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 89,716	\$ 89,716	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	38,386	41,762	-	-	(3,376)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,356	4,356	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	101,883	101,883	-	-	-
6	Public Utility Fund	Miscellaneous	3,836	3,836	-	-	-
7	Property Taxes	Real Estate	24,176	23,959	-	-	217
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	309	233	-	76	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	51,854	26,627	-	25,227	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,349	486	-	863	-
11	Chicago Employers' Expense Tax	Payroll	-	-	-	-	-
12	Federal Heavy Vehicle Use Tax	Use Tax	19	19	-	-	-
13	State Use Tax on Purchases	Use Tax	8,313	(3,472)	-	-	11,785
14	Chicago Sales and Use Taxes	Use Tax	637	72	-	-	565
15	Chicago Transaction Tax	Miscellaneous	160	-	-	-	160
16	State Franchise Tax	Miscellaneous	2,217	2,217	-	-	-
17	Vehicle Licenses	Miscellaneous	2,061	-	-	-	2,061
18	Municipal Taxes	Miscellaneous	-	-	-	-	-
19	Total - Account 236		<u>\$ 329,272</u>	<u>\$ 291,694</u>	<u>\$ -</u>	<u>\$ 26,166</u>	<u>\$ 11,412</u>
20	<u>Taxes Other Than Income Taxes - Account 241</u>						
21	Municipal Utility Tax	(7) kWh based	\$ 257,220				
22	Electricity Excise Tax	(8) kWh based	<u>257,883</u>				
23	Total - Account 241		<u>\$ 515,103</u>				

Notes:

- (1) Totals for account 236 were taken from 2014 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2014 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2014 FERC Form 1, Page 263, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (8) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2013

(In Thousands)

Witness: Menon

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts	Construction (3)	Other (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 90,337	\$ 90,337	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	38,183	41,694	-	-	(3,511)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,343	4,343	-	-	-
5	Illinois Electric Distribution Tax	(6) Miscellaneous	104,958	104,958	-	-	-
6	Public Utility Fund	Miscellaneous	3,828	3,828	-	-	-
7	Property Taxes	Real Estate	23,850	23,639	-	-	211
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	290	226	-	64	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	47,409	25,790	-	21,619	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,701	471	-	1,230	-
11	Chicago Employers' Expense Tax	Payroll	30	30	-	-	-
12	Federal Heavy Vehicle Use Tax	Use Tax	20	20	-	-	-
13	State Use Tax on Purchases	Use Tax	9,471	821	-	-	8,650
14	Chicago Sales and Use Taxes	Use Tax	549	23	-	-	526
15	Chicago Transaction Tax	Miscellaneous	228	-	-	-	228
16	State Franchise Tax	Miscellaneous	2,147	2,147	-	-	-
17	Vehicle Licenses	Miscellaneous	2,057	-	-	-	2,057
18	Municipal Taxes	Miscellaneous	-	1	(1)	-	-
19	Total - Account 236		<u>\$ 329,401</u>	<u>\$ 298,328</u>	<u>\$ (1)</u>	<u>\$ 22,913</u>	<u>\$ 8,161</u>
20	<u>Taxes Other Than Income Taxes - Account 241</u>						
21	Municipal Utility Tax	(7) kWh based	\$ 251,439				
22	Electricity Excise Tax	(8) kWh based	<u>259,399</u>				
23	Total - Account 241		<u>\$ 510,838</u>				

Notes:

- (1) Totals for account 236 were taken from 2013 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2013 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2013 FERC Form 1, Page 263, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (8) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2012

(In Thousands)

Witness: Menon

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts	Construction (3)	Other (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 90,982	\$ 90,982	\$ -	\$ -	\$ -
		Charge per					
3	Rider RCA - Low Income Assistance	(5) customer	37,824	41,892	-	-	(4,068)
		Charge per					
4	Rider RCA - Renewable Energy	(5) customer	4,359	4,359	-	-	-
5	Illinois Electric Distribution Tax -2012	(6) Miscellaneous	104,700	104,700	-	-	-
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	(2,614)	(2,614)	-	-	-
7	Public Utility Fund	Miscellaneous	3,788	3,788	-	-	-
8	Property Taxes	Real Estate	22,041	21,840	-	-	201
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	46	162	-	(116)	-
10	Federal Insurance Contributions Tax (FICA)	Payroll	44,716	24,228	-	20,488	-
11	State Unemployment Insurance Tax (SUTA)	Payroll	1,961	874	-	1,087	-
12	Chicago Employers' Expense Tax	Payroll	48	48	-	-	-
13	Federal Heavy Vehicle Use Tax	Use Tax	18	18	-	-	-
14	State Use Tax on Purchases	Use Tax	7,019	821	-	-	6,198
15	Chicago Sales and Use Taxes	Use Tax	578	19	-	-	559
16	Chicago Transaction Tax	Miscellaneous	203	4	-	-	199
17	State Franchise Tax	Miscellaneous	2,019	2,019	-	-	-
18	Chicago Dark Fiber Revenue Tax	Miscellaneous	-	-	-	-	-
19	Vehicle Licenses	Miscellaneous	1,928	-	-	-	1,928
20	Municipal Taxes	Miscellaneous	-	11	(11)	-	-
21	Total - Account 236		<u>\$ 319,616</u>	<u>\$ 293,151</u>	<u>\$ (11)</u>	<u>\$ 21,459</u>	<u>\$ 5,017</u>
22	<u>Taxes Other Than Income Taxes - Account 241</u>						
23	Municipal Utility Tax	(8) kWh based	\$ 249,794				
24	Electricity Excise Tax	(9) kWh based	<u>259,512</u>				
25	Total - Account 241		<u>\$ 509,306</u>				

Notes:

- (1) Totals for account 236 were taken from 2012 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2012 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2012 FERC Form 1, Page 263, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Relates to estimated credits recorded in 2011 (\$3,525) and 2010 \$911
- (8) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (9) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Taxes Other Than Income Taxes

2011

(In Thousands)

Witness: Menon

Line No.	Description (A)	Type of Tax (B)	Total Company (1) (C)	Operating Expense (2) (D)	Clearing Accounts (3) (E)	Construction (3) (F)	Other (3) (G)
1	<u>Taxes Other Than Income Taxes - Account 236</u>						
2	Infrastructure Maintenance Fee	(4) kWh based	\$ 89,783	\$ 89,783	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) customer	37,555	41,225	-	-	(3,670)
4	Rider RCA - Renewable Energy	(5) customer	4,255	4,255	-	-	-
5	Illinois Electric Distribution Tax -2011	(6) Miscellaneous	106,200	106,200	-	-	-
6	Illinois Electric Distribution Tax -Prior Years	(7) Miscellaneous	1,177	1,177	-	-	-
7	Public Utility Fund	Miscellaneous	3,783	3,783	-	-	-
8	Property Taxes	Real Estate	22,016	21,749	-	-	267
9	Federal Unemployment Insurance Tax (FUTA)	Payroll	358	196	-	162	-
10	Federal Insurance Contributions Tax (FICA)	Payroll	43,460	23,216	-	20,244	-
11	State Unemployment Insurance Tax (SUTA)	Payroll	1,208	662	-	546	-
12	Chicago Employers' Expense Tax	Payroll	62	62	-	-	-
13	Federal Heavy Vehicle Use Tax	Use Tax	17	17	-	-	-
14	State Use Tax on Purchases	Use Tax	5,578	821	-	-	4,757
15	Chicago Sales and Use Taxes	Use Tax	356	14	-	-	342
16	Chicago Transaction Tax	Use Tax	10	10	-	-	-
17	State Franchise Tax	Miscellaneous	2,008	2,008	-	-	-
18	Chicago Dark Fiber Revenue Tax	Miscellaneous	91	91	-	-	-
19	Vehicle Licenses	Miscellaneous	1,885	-	-	-	1,885
20	Municipal Taxes	Miscellaneous	-	2	-	-	-
21	Total - Account 236		<u>\$ 319,802</u>	<u>\$ 295,271</u>	<u>\$ -</u>	<u>\$ 20,952</u>	<u>\$ 3,581</u>
22	<u>Taxes Other Than Income Taxes - Account 241</u>						
23	Municipal Utility Tax	(8) kWh based	\$ 243,978				
24	Electricity Excise Tax	(9) kWh based	<u>258,592</u>				
25	Total - Account 241		<u>\$ 502,570</u>				

Notes:

- (1) Totals for account 236 were taken from 2011 FERC Form 1, Page 262, Column "d" (Taxes Charged During Year), less income taxes. Totals for account 241 were taken from ComEd's general ledger.
- (2) Totals taken from 2011 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2011 FERC Form 1, Page 263, Column "l" (Other)
- (4) Kilowatt hour based tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Flat charge per customer tax collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).
- (6) Tax is imposed upon utilities distributing electricity for consumption and not resale. The basis of the calculation of the tax is MWH billed to Ultimate Consumers.
- (7) Relates to estimated credits recorded in prior years.
- (8) Kilowatt hour based tax collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.
- (9) Kilowatt hour based tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only in account 241 - Tax collections Payable.

Commonwealth Edison Company

Property Taxes
2014 Actual
(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)	<u>Jurisdictional (1)</u> (C)
1	Real Estate Taxes - Account 408.1	<u>\$ 23,959</u>	<u>\$ 14,641</u>

Note:

(1) Real estate taxes are primarily allocated to the appropriate business function based on estimated functional use of the properties.

Commonwealth Edison Company

Property Taxes
2011 - 2013
(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Description</u>	<u>Actual 2013</u>	<u>Actual 2012</u>	<u>Actual 2011</u>
	(A)	(B)	(C)	(D)
1	Real Estate Taxes - Account 408.1	<u>\$ 23,639</u>	<u>\$ 21,840</u>	<u>\$ 21,749</u>

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2014 Actual
(In Thousands)

Witness: Menon

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	72	-	72	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	565	-	565	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	-	-	-	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	160	-	160	Various	None	Not applicable
8	Vehicle Licenses	Various	(4)	(4)	2,061	-	2,061	Various	None	Not applicable
9	Municipal Tax	Various		(5)	-	-	-	408.1	None	Not applicable
10	Franchise Taxes									
11	State Franchise Tax	Illinois	0.1%	(6)	2,217	-	2,217	408.1	None	Not applicable
12	Total				<u>5,075</u>	<u>-</u>	<u>5,075</u>			

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to Clearing Account 184 and then to various accounts.
- (5) Tax imposed by a municipality and collections go through reconciliation of recovery. Over/under recovery of collections.
- (6) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Reconciliation of Taxes Other Than Income Taxes to Schedule C-1
2014 Actual
(In Thousands)

Witness: Menon

Line No.	Description (A)	Sched. Ref (B)	Type of Tax (C)	Acct (D)	Total Company (E)
1	Federal and state taxes other than income:				
2	Illinois Electric Distribution Tax (1), (2)	C-18	Miscellaneous	408.1	101,883
3	Illinois Electric Distribution Tax	C-18	Miscellaneous	Various	-
4	Federal Unemployment Insurance Tax (FUTA)	C-18	Payroll	408.1	233
5	FUTA Tax Capitalized	C-18	Payroll	107&108	76
6	Federal Insurance Contributions Tax (FICA)	C-18	Payroll	408.1	26,627
7	FICA Tax Capitalized	C-18	Payroll	107&108	25,227
8	State Unemployment Insurance Tax (SUTA)	C-18	Payroll	408.1	486
9	SUTA Tax Capitalized	C-18	Payroll	107&108	863
10	Federal Heavy Vehicle Use Tax	C-18	Use Tax	408.1	19
11	State Use Tax on Purchases	C-18	Use Tax	408.1	(3,472)
12	State Use Tax on Purchases	C-18	Use Tax	Various	11,785
13	Public Utility Fund Base Maintenance Contribution	C-18	Miscellaneous	408.1	3,836
14	Subtotal				\$ 167,563
15	Total Property Taxes	C-18			24,176
16	Total Local Taxes, Municipal Taxes, and Franchise Taxes	Page 1			5,075
17	Total Add - On Taxes	C-18			647,561
18	Subtotal				\$ 844,375
19	State of Illinois Electricity Excise Tax \ Muni Utility Tax	C-18			(515,103)
20	Taxes Other Than Income - Total Company	(3)			\$ 329,272
21	Taxes not charged to Operating Expense	(4)			(37,578)
22	Taxes Other Than Income - Charged to Operating Expense	(5)			\$ 291,694
23	Reductions to arrive at jurisdictional amounts	(6)			(148,928)
24	Total Taxes Other Than Income - Jurisdictional	C-1			\$ 142,766

Notes:

- (1) The basis of the calculation of the tax is MWH.
- (2) Assessment by the State of Illinois on Illinois regulated utilities.
- (3) Agrees with Schedule C-18, Page 2, Line 19, Column C.
- (4) Schedule C-18, Page 2, Line 19, Columns F plus G.
- (5) Agrees with Schedule C-18, Page 2, Line 19, Column D.
- (6) Payroll Taxes for Riders PE and RRTP (C-18 p. 1, Line 15) and for removed Incentive Comp and Perqs (C-2.4, C-2.5, C-2.6), and TOTI amounts assigned to Transmission and Other on WPC-18 p.1, Columns C and E.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2013 Actual
(In Thousands)

Witness: Menon

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	30	-	30	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	23	-	23	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	526	-	526	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	-	-	-	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	228	-	228	Various	None	Not applicable
8	Vehicle Licenses	Various	(4)	(4)	2,057	-	2,057	Various	None	Not applicable
9	Municipal Tax	Various		(5)	1	-	1	408.1	None	Not applicable
10	Franchise Taxes									
11	State Franchise Tax	Illinois	0.1%	(6)	2,147	-	2,147	408.1	None	Not applicable
12	Total				5,012	-	5,012			

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to Clearing Account 184 and then to various accounts.
- (5) Tax imposed by a municipality and collections go through reconciliation of recovery. Over/under recovery of collections.
- (6) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2012 Actual
(In Thousands)

Witness: Menon

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)	48	-	48	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	-	-	-	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	19	-	19	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	559	-	559	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	4	-	4	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)	199	-	199	Various	None	Not applicable
8	Chicago Dark Fiber Revenue Tax	Chicago	8.0%	(4)	-	-	-	408.1	None	Not applicable
9	Vehicle Licenses	Various	(5)	(5)	1,928	-	1,928	Various	None	Not applicable
10	Municipal Tax	Various		(6)	11	-	11	408.1	None	Not applicable
11	Franchise Taxes									
12	State Franchise Tax	Illinois	0.1%	(7)	2,019	-	2,019	408.1	None	Not applicable
13	Total				<u>4,787</u>	-	<u>4,787</u>			

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) This tax is part of the Chicago Transaction Tax described in note 3 above. The tax is assessed for the lease of fiber optic lines.
- (5) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to Clearing Account 184 and then to various accounts.
- (6) Tax imposed by a municipality and collections go through reconciliation of recovery. Over/under recovery of collections.
- (7) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Taxes Other Than Income Taxes
Local Taxes, Municipal Taxes, and Franchise Taxes
2011 Actual
(In Thousands)

Witness: Menon

Line No.	Description	Taxing Authority	Effective Rate	Basis	Total Tax Assessed	Amount Passed to Customers	Amount Charged to Operating Expense	ICC Account	Fees or Foregone Discounts	Explanation of fees or Foregone Discounts
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Local & Municipal Taxes									
2	Chicago Employers' Expense Tax	Chicago	(1)	(1)			-	408.1	None	Not applicable
3	Chicago Employers' Expense Tax	Chicago	(1)	(1)	62	-	62	Various	None	Not applicable
4	Chicago Sales and Use Taxes	Chicago	1.0%	(2)	355	-	355	408.1	None	Not applicable
5	Chicago Sales and Use Taxes	Chicago	1.0%	(2)			-	Various	None	Not applicable
6	Chicago Transaction Tax	Chicago	8.0%	(3)	10	-	10	408.1	None	Not applicable
7	Chicago Transaction Tax	Chicago	8.0%	(3)			-	Various	None	Not applicable
8	Chicago Dark Fiber Revenue Tax	Chicago	8.0%	(4)	91	-	91	408.1	None	Not applicable
9	Vehicle Licenses	Various	(5)	(5)	1,885	-	1,885	Various	None	Not applicable
10	Municipal Tax	Various		(6)	2	-	2	408.1	None	Not applicable
11	Franchise Taxes									
12	State Franchise Tax	Illinois	0.1%	(7)	2,008	-	2,008	408.1	None	Not applicable

Notes:

- (1) The tax is assessed as a flat \$4 fee per month per taxable employee. Taxable employees are defined as employees who perform 50% or more of their work / services in Chicago during the quarter and earn more than \$900.
- (2) Self-imposed tax on the purchase price of tangible personal property for use in Chicago from a seller located outside Chicago.
- (3) Tax assessed on the value of leased personal property used in the City of Chicago. The tax is paid annually based on the lease / rental price of the applicable personal property.
- (4) This tax is part of the Chicago Transaction Tax described in note 3 above. The tax is assessed for the lease of fiber optic lines.
- (5) Fee varies by taxing authority. The fee is generally determined based on the value of the vehicle and / or the gross weight of the vehicle. Fees are first charged to Clearing Account 184 and then to various accounts.
- (6) Tax imposed by a municipality and collections go through reconciliation of recovery. Over/under recovery of collections.
- (7) This tax is assessed on corporations doing business in the State of Illinois. The tax is filed annually, due each August 31. The tax is assessed on the Company's capital. The maximum amount of the tax is \$2 million per year plus 0.10% of the increase in the Company's capital during the year.

Commonwealth Edison Company
Miscellaneous General Expenses
2014
(In Thousands)

Witness: Menon

Line No.	Description (A)	FERC Form 1 Amount (1) (B)	Adjustments (C)	Adjusted Amount (D)	Jurisdictional (2) (E)
1	Industry Association Dues	\$ 738	\$ (50) (3)	\$ 688	\$ 604
2	Other Experimental and General Research Expenses	901	(258) (4)	644	565
3	Accrued Vacation Pay	(524)	-	(524)	(460)
4	Environmental Remediation Expenses	3,080	-	3,080	2,703
5	Other Environmental Projects	114	-	114	100
6	Illinois Energy Efficiency Program	101	-	101	89
7	Directors' Fees and Expenses	414	-	414	364
8	Write-down of Obsolete Materials	823	-	823	722
9	Bank Fees	1,432	\$ (315) (5)	1,117	980
10	Undistributed Employee Expenses	166	-	166	145
11	Informational Technology Upgrades	340	-	340	298
12	Other	292	-	292	257
13	Total Miscellaneous General Expenses	<u>\$ 7,878</u>	<u>\$ (622)</u>	<u>\$ 7,256</u>	<u>\$ 6,366</u>

Notes:

- (1) Reflects amounts charged to Account 930.2, Miscellaneous Gen. Expenses, per 2014 FERC Form 1, Page 335 excluding the amortization of the deferred debits for the Chicago Arbitration Settlement and the Midwest Generation/Chicago settlement.
- (2) Allocated using the Wages and Salaries allocator.
- (3) Represents a professional membership voluntarily removed from the revenue requirement.
- (4) Applicable to Transmission operations.
- (5) Included in Credit Facility Fees. See Schedule D-1.

Commonwealth Edison Company
Miscellaneous General Expenses
2011 - 2013
(In Thousands)

Witness: Menon

Line No.	Description	2013 (1)	2012 (1)	2011 (1)
	(A)	(B)	(C)	(D)
1	Industry Association Dues	\$ 711	\$ 1,037	\$ 656
2	Other Experimental and General Research Expenses	637	1,208	1,080
3	Accrued Vacation Pay	(295)	1,895	1,239
4	Environmental Remediation Expenses	981	1,647	599
5	Other Environmental Projects	283	866	1,167
6	Illinois Energy Efficiency Program	619	844	1,011
7	Renewable Energy Projects	-	-	-
8	Directors' Fees and Expenses	386	463	716
9	Write-down of Obsolete Materials	585	843	698
10	Bank Fees	1,489	1,493	1,320
11	Undistributed Employee Expenses	(74)	160	804
12	Other	1,132	1,171	(545)
13	Total Miscellaneous General Expenses	<u>\$ 6,455</u>	<u>\$ 11,627</u>	<u>\$ 8,745</u>

Note:

- (1) Reflects amounts charged to Account 930.2, Miscellaneous Gen. Expenses, per FERC Form 1, Page 335 excluding the amortization of the deferred debits for the Chicago Arbitration Settlement and the Midwest Generation/Chicago settlement.

Commonwealth Edison Company
Cost Savings Programs

Witness: Menon

Line No.	Description
1	(A) In April 2011 Exelon and Constellation Energy announced their plans to merge the two companies.
2	1) Title of Program: Exelon/Constellation Merger
3	2) Description: Synergy Savings due to Merger
4	3) Date of Implementation: March 2012
5	4) Initial Start Up Costs: \$8.0 million in costs were either incurred directly by or allocated to
6	ComEd in 2011. See part 5) below for additional cost information related to merger savings.
7	5) Costs to be incurred by or allocated to ComEd
8	<u>In Millions</u>
9	Capital O&M
10	2012 \$ 10 \$ 36
11	2013 \$ 10 \$ 13
12	2014 \$ 0 \$ (0)
13	2015 \$ - \$ -
14	6) Annual savings expected to be realized by ComEd
15	<u>In Millions</u>
16	Capital O&M
17	2012 \$ 8 \$ 7
18	2013 \$ 19 \$ 33
19	2014 \$ 23 \$ 32
20	2015 \$ 24 \$ 45
21	(B) In April 2014 Exelon and Pepco Holdings, Inc. (PHI) announced their plans to merge the two companies.
22	1) Title of Program: Exelon/PHI Merger
23	2) Description: Synergy Savings due to Merger
24	3) Date of Implementation: Merger is expected to close in Second or Third Quarter of 2015
25	4) Initial Start Up Costs: \$4.4 million in costs were either incurred directly by or allocated to
26	ComEd in 2014. See part 5) below for additional cost information related to merger savings.
27	5) Costs to be incurred by or allocated to ComEd ⁽¹⁾
28	<u>In Millions</u>
29	Capital O&M
30	2014 \$ - \$ 4
31	2015 \$ - \$ 11
32	2016 \$ - \$ 21
33	2017 \$ - \$ 18
34	6) Annual savings expected to be realized by ComEd ⁽¹⁾
35	<u>In Millions</u>
36	Capital O&M
37	2014 \$ - \$ -
38	2015 \$ - \$ 2
39	2016 \$ - \$ 4
40	2017 \$ - \$ 16

41 Note:

42 ⁽¹⁾ Merger costs and savings are based on estimates developed for merger due diligence.

Commonwealth Edison Company

Miscellaneous Operating Revenues

2014 Actual

(In Thousands)

Witness: Menon

Line No.	Account Description (A)	ICC Account (B)	Adjusted Total Company (1) (C)	Jurisdictional (1) (D)
1	Forfeited Discounts	450	\$ (30,209)	\$ (27,779)
2	Miscellaneous Service Revenues	451	(8,075)	(7,886)
3	Rent from Electric Property	454	(78,878)	(68,181)
4	Other Electric Revenues	456	(2,899)	(1,925)
5	Transmission of Electricity to Others	456.1	(549,533)	(4,299)
6	Other Revenue Adjustments		<u>(52,018)</u>	<u>(20,929)</u>
7	Total Miscellaneous Operating Revenues		<u>\$ (721,612)</u>	<u>\$ (130,999)</u>

Note:

(1) See WPC-23 for additional information.

Commonwealth Edison Company

Miscellaneous Operating Revenues

2011 - 2013 Actual

(In Thousands)

Witness: Menon

Line No.	Account (A)	ICC Account (B)	2013 (C)	2012 (D)	2011 (E)
1	Forfeited Discounts	450	\$ (27,835)	\$ (31,729)	\$ (37,753)
2	Miscellaneous Service Revenues	451	(9,280)	(9,937)	(9,426)
3	Rent from Electric Property	454	(76,741)	(71,778)	(78,424)
4	Other Electric Revenues	456	(4,936)	(4,212)	(1,684)
5	Transmission of Electricity to Others	456.1	(519,378)	(505,083)	(465,518)
6	Total Miscellaneous Operating Revenues		\$ (638,170)	\$ (622,739)	\$ (592,805)

Commonwealth Edison Company
 Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
 (In Thousands)

Witness: Menon

Line No.	Account & Description (A)	Activity in 2014				Balance at 12/31/2014 (F)
		Balance at 1/1/2013 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (33,302)	\$ (3,904)	\$ -	\$ 4,167	\$ (33,039)
2	Subaccount 228320 - Worker's Comp	(22,741)	(1,874)	-	3,994	(20,621)
3	Total FERC Account 228.2	<u>\$ (56,043)</u>	<u>\$ (5,777)</u>	<u>\$ -</u>	<u>\$ 8,161</u>	<u>\$ (53,660)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
 Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
 (In Thousands)

Witness: Menon

Line No.	Account & Description (A)	Activity in 2013				Balance at 12/31/2013 (F)
		Balance at 1/1/2013 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (30,025)	\$ (9,883)	\$ -	\$ 6,606	\$ (33,302)
2	Subaccount 228320 - Worker's Comp - Long Term	(23,866)	(4,037)	-	5,163	(22,741)
3	Total FERC Account 228.2	<u>\$ (53,891)</u>	<u>\$ (13,920)</u>	<u>\$ -</u>	<u>\$ 11,769</u>	<u>\$ (56,043)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
 Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
 (In Thousands)

Witness: Menon

Line No.	Account & Description (A)	Activity in 2012				Balance at 12/31/2012 (F)
		Balance at 1/1/2012 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (29,853)	\$ (5,499)	\$ -	\$ 5,327	\$ (30,025)
2	Subaccount 228320 - Worker's Comp - Long Term	(22,907)	(5,359)	-	4,399	(23,866)
3	Total FERC Account 228.2	<u>\$ (52,760)</u>	<u>\$ (10,858)</u>	<u>\$ -</u>	<u>\$ 9,726</u>	<u>\$ (53,891)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
 Legal Expense and Reserves
Accumulated Provision For Injuries and Damages - Account 228.2
 (In Thousands)

Witness: Menon

Line No.	Account & Description (A)	Activity in 2011				Balance at 12/31/2011 (F)
		Balance at 1/1/2011 (B)	Additions (C)	Charged To Legal Expense (1) (D)	Other (E)	
1	Subaccount 228300 - Public Claims	\$ (30,183)	\$ (6,056)	\$ -	\$ 6,386	\$ (29,853)
2	Subaccount 228320 - Worker's Comp - Long Term	(23,487)	(5,549)	-	6,129	(22,907)
3	Total FERC Account 228.2	<u>\$ (53,670)</u>	<u>\$ (11,604)</u>	<u>\$ -</u>	<u>\$ 12,514</u>	<u>\$ (52,760)</u>

Note:

(1) Legal fees are not included in the reserve; they are charged to expense as incurred.

Commonwealth Edison Company
Add-On Taxes
(In Thousands)

Witness: Menon

Line No.	Description (A)	Basis of Assessment (B)	2014 (1) (C)
1	State of Illinois Electricity Excise Tax	kilowatt hour	(2) \$ 257,883
2	Municipal Utility Tax	kilowatt hour	(3) 257,220
3	Municipal Compensation / Infrastructure Maintenance Fee	kilowatt-hour	(4) 89,716
4	Renewable Energy Resource Charge and Low-Income	Flat charge per	
5	Energy Assistance Fund	customer	(5) <u>46,118</u>
6	Total		<u>\$ 650,937</u>

Notes:

- (1) Add-on taxes are not recovered in tariffed rates. Rather, these add on taxes are recovered in separate riders. Transactions for these add-on taxes are recorded in separate general ledger account for proper segregation.
- (2) Tax is imposed on electricity used by customers for consumption and not for resale. This pass-through tax is recorded as a balance sheet item only. Activity is recorded in Account 241-Tax Collections Payable.
- (3) Municipalities are allowed to impose taxes on ComEd's customers based on electricity consumption. This tax is collected under the provisions of Rider TAX (Municipal and State Tax Additions). This pass-through tax is recorded as a balance sheet item only. Activity is recorded in Account 241 - Tax Collections Payable.
- (4) Tax is collected under the provisions of Rider FCA (Franchise Cost Additions). Tax amounts are to recover franchise costs imposed upon ComEd by municipalities.
- (5) Tax is collected under Rider RCA (Renewable Energy Resources and Coal Technology Development Assistance Charge and Energy Assistance Charge for the Supplemental Low-Income Energy Assistance Fund).

Commonwealth Edison Company
Add-On Taxes Recorded as Revenues
(In Thousands)

Witness: Menon

Line No.	Description (A)	Amounts Recorded As Revenue			
		Actual 2014 (B)	Actual 2013 (C)	Actual 2012 (D)	Actual 2011 (E)
1	State of Illinois Electricity Excise Tax	(1) \$ -	\$ -	\$ -	\$ -
2	Municipal Utility Tax	(1) -	-	-	-
3	Municipal Compensation / Infrastructure Maint. F	(2) 89,716	90,337	90,982	89,783
4	Renewable Energy Resource Charge and Low-				
5	Income Energy Assistance Fund	(2) 46,118	46,037	46,252	45,480
6	Total	<u>\$ 135,834</u>	<u>\$ 136,374</u>	<u>\$ 137,234</u>	<u>\$ 135,263</u>

Notes:

(1) Pass through tax is recorded as a balance sheet item only.

(2) Equal amounts are recorded as revenue and expense. See Page 3.

Commonwealth Edison Company
Add-On Taxes Recorded as Expense
(In Thousands)

Witness: Menon

Line No.	Description (A)	Amounts Recorded As Expense			
		Actual 2014 (B)	Actual 2013 (C)	Actual 2012 (D)	Actual 2011 (E)
1	State of Illinois Electricity Excise Tax	(1) \$ -	\$ -	\$ -	\$ -
2	Municipal Utility Tax	(1) -	-	-	-
3	Municipal Compensation / Infrastructure Maint. I	(2) 89,716	90,337	90,982	89,783
4	Renewable Energy Resource Charge and Low-				
5	Income Energy Assistance Fund	(2) 46,118	46,037	46,252	45,480
6	Total	<u>\$ 135,834</u>	<u>\$ 136,374</u>	<u>\$ 137,234</u>	<u>\$ 135,263</u>

Notes:

- (1) Pass through tax is recorded as a balance sheet item only.
(2) Equal amounts are recorded as revenue and expense. See Page 2.

Commonwealth Edison Company
Add-On Taxes - Accounting Fees Collected
(In Thousands)

Witness: Menon

<u>Line No.</u>	<u>Description</u>	<u>Actual 2014</u>	<u>Actual 2013</u>	<u>Actual 2012</u>	<u>Actual 2011</u>
	(A)	(B)	(C)	(D)	(E)
1	Accounting fees collected (1)	<u>\$ (7,762)</u> (2)	<u>\$ (7,613)</u>	<u>\$ (7,558)</u>	<u>\$ (7,263)</u>

Notes:

- (1) Under Section 9-221 of the Public Utilities Act and Section 8-11-2 subsection 4(b) of the Illinois Municipal Code, ComEd is allowed to collect a 3% fee as reimbursement of administrative expenses incurred in accounting for the municipal taxes. The fee is based on taxes imposed on customers by municipalities under Rider 23 (Municipal and State Tax Additions). The fee amounts are included in revenues from ultimate consumers.
- (2) The accounting fees collected were included in Miscellaneous Operating Revenue. See WPC-23, Page 8, Line 4, Column B.

Commonwealth Edison Company
Amortization of Regulatory Debits and Credits
2014 Actual
(In Thousands)

Witness: Menon

Line No.	Description (A)	Time Period Costs Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of Year (F)	Balance at End of Year (G)	Amortization (Expense) or Credit (H)	Jurisdictional (I)
		From (B)	To (C)						
1	<u>Amortization Charged to account 407.3</u>								
2	Capitalized incentive costs	(1) 1/1/2000	12/31/2000	42 Years	01-0423	\$ 7,715	\$ 7,459	(2) \$ (256)	\$ (256)
3	Original Cost Audit Costs	1/1/2006	5/31/2011	3 Years	07-0566 & 10-0467	228	-	(228)	(228)
4	Rehearing on ICC Docket 05-0597	1/1/2006	12/31/2006	3 Years	07-0566	29	-	(29)	(29)
5	Lease Abandonment Costs	1/1/2006	12/31/2006	3 Years	07-0566	44	-	(44)	(44)
6	Rate Case Costs - ICC Docket 07-0566 & 10-0467	1/1/2007	12/31/2011	3 Years	07-0566 & 10-0467	1,234	-	(1,234)	(1,234)
7	AMI Pilot Program Costs	1/1/2009	12/31/2011	Varies by asset	09-0263	4,203	3,070	(3) (1,133)	(1,133)
8	AMI Accelerated Depreciation	1/1/2012	12/31/2014	10 Years	12-0298	35,241	88,287	(4) (6,774)	(6,774)
9	2009 Severance Costs	8/1/2009	12/31/2010	3 Years	10-0467	12,315	-	(1,779)	(1,779)
10	2011 Storm Costs Capitalized	(5) 6/1/2011	8/31/2011	5 Years	11-0721	27,188	13,594	(13,594)	(13,594)
11	2012 Storm Costs Capitalized	(5) 7/1/2012	9/30/2012	5 Years	12-0321	12,747	8,498	(4,249)	(4,249)
12	2013 Storm Costs Capitalized	(5) 6/1/2013	12/31/2013	5 Years	13-0318	17,589	13,192	(4,397)	(4,397)
13	2014 Storm Costs Capitalized	(5) 6/1/2014	12/31/2014	5 Years	14-0312	-	30,511	(7,628)	(7,628)
14	2012 Merger Costs- Distribution	(6) 3/1/2012	12/31/2012	5 Years	12-0321	19,111	12,582	(6,504)	(6,504)
15	2013 Merger Costs - Distribution	(6) 1/1/2013	12/31/2013	5 Years	13-0318	9,133	6,850	(2,280)	(2,280)
16	Deferred Costs of Initial Formula Rate Filing	1/1/2012	12/31/2013	3 Years		837	114	(787)	(787)
17	Recoverable RTO Start up Costs	pre-2003	12/31/2009	119 Months	FERC ER03-1335, ER04-367, EL05-74	2,164	309	(7) (2,608)	-
18	MGP Remediation Costs	7/1/2006	12/31/2010	9 Years	05-0597	211,440	219,221	(8) (26,330)	-
19	Conditional Asset Retirement Obligations Reg Asset	1/1/2003	12/31/2011	Varies by asset	(9)	68,657	74,458	(1,414)	-
20	PORCB Regulatory Asset					27,128	13,706	(10) (7,348)	-
21	Total Amortization Charged to account 407.3 (11)							\$ (88,616)	\$ (50,916)
22	<u>Amortization Charged to account 407.4</u>	(12)							
23	Other Misc Adjustments							\$ (144)	
24	Rider UF							(13) 18,975	-
25	Establishment of Reg Asset for 2014 Significant Storms	6/1/2014	12/31/2014	5 Years				(14) 38,139	38,139
26	Total Amortization Charged to account 407.4 (15)							\$ 56,970	\$ 38,139

Notes:

- (1) The initial amount included in this account was \$10,857,000, representing the capitalization of incentive costs as part of the March 2003 agreement. See ICC Order No. 01-0423, dated March 28, 2003.
- (2) 12/31/14 Balance included in the calculation of the jurisdictional rate base (See Schedule B-10).
- (3) AMI Pilot Program Costs regulatory asset consists of deferred expenses and the cost of prematurely retired meters. The cost of the retired meters and pre-2010 costs are included in rate base per docket 10-0467. See Schedule B-10.
- (4) AMI Accelerated Depreciation is the unrecovered undepreciated cost of meters retired prematurely as they are replaced by AMI 'Smart Meters'. The unrecovered balance of this regulatory asset is included in rate base per docket 12-0298.
- (5) Significant Storm costs were credited to account 407400 and charged to account 182300. The regulatory asset is being amortized to account 407300.
- (6) The 2012 Merger of Exelon and Constellation Energy resulted in ComEd incurring certain costs to achieve systems integration. These costs are being recovered over five years. For 2012 Costs, there is an adjustment related to \$396,000 for O&M incorrectly charged to the merger regulatory asset. To reverse this effect, there are 3 years (60% for years 2014, 2015 and 2016) of this adjustment written off for the remaining amortization of \$238,000. In addition, the ending balance of the regulatory asset was adjusted by \$158,000 for the remaining 40% (years 2012 and 2013). Additionally, there were adjustments made to the amortization in 2014 for 2012 and 2013 changes made in ICC Docket 14-0312 for previous periods. This resulted in a reduction to jurisdictional amortization expense for 2012 of \$24,000 and 2013 of \$3,000.
- (7) Recovered through PJM charges.
- (8) Recovered through Rider ECR.
- (9) In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (10) Recovered through Rider PORCB.
- (11) Ties to FERC Form 1, Page 114, Line 12
- (12) Certain regulatory assets were established by charging account 182300 and crediting account 407400 rather than crediting O&M.
- (13) Recovered through Rider UF.
- (14) Regulatory asset balance is shown in Column (G), Line 13.
- (15) Ties to FERC Form 1, Page 114, Line 13

Commonwealth Edison Company
Amortization of Deferred Charges - Debits
2010 - 2013
(In Thousands)

WITNESS: IMEHOH

Line No.	Description (A)	Time Period Costs Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2010 (F)	Net Change-2011		Actual Balance at 12/31/2011 (I)	Net Change-2012		Actual Balance at 12/31/2012 (L)	Net Change-2013		Actual Balance at 12/31/2013 (O)	
		From (B)	To (C)				Amortization (G)	Other (H)		Amortization (J)	Other (K)		Amortization (M)	Other (N)		
1	<u>Amortization Charged to account 407.0, 407.3, 407.4</u>															
2	Capitalized incentive costs	(1)	1/1/2000	12/31/2000	41 Years	01-0423	\$ 8,439	\$ (241)	\$ -	\$ 8,198	\$ (241)	\$ -	\$ 7,956	\$ (241)	\$ -	\$ 7,715
3	Original Cost Audit Costs		1/1/2006	5/31/2011	3 Years	07-0566 & 10-0467	365	(526)	1,459	1,298	(533)	-	761	(533)	-	228
4	Rehearing on ICC Docket 05-0597		1/1/2006	12/31/2006	3 Years	07-0566	515	(344)	-	171	(71)	-	100	(71)	-	29
5	Lease Abandonment Costs		1/1/2006	12/31/2006	3 Years	07-0566	769	(514)	-	255	(105)	-	149	(105)	-	44
6	Rate Case Costs - ICC Docket 07-0566 & 10-0467		1/1/2007	12/31/2008	3 Years	07-0566 & 10-0467	2,602	(3,173)	7,729	7,158	(2,962)	-	4,196	(2,962)	-	1,234
7	Fin 47 PCB Costs	(2)	9/15/2008	12/31/2009	51.5 months	07-0566	-	-	-	-	-	-	-	-	-	-
8	MGP Remediation Costs		7/1/2006	12/31/2012	9 Years	05-0597	110,116	(9,402)	14,001	114,715	(17,333)	150,395	247,777	(44,148)	7,811	211,440
9	Recoverable RTO Start up Costs		pre-2003	12/31/2012	119 Months	FERC ER03-1335, ER04-367, EL05-74	9,837	(3,310)	752	7,279	(3,310)	753	4,722	(3,310)	752	2,164
10	PORCB Regulatory Asset						-	2,943	1,303	4,246	(1,433)	7,908	10,721	(4,612)	21,018	27,127
11	Rider UF						13,661	(13,661)	-	-	(8)	8	-	-	-	-
12	Rider AMP		10/1/2009	9/30/2010	3 to 10 Years	09-0263	-	-	-	-	-	-	-	-	-	-
13	AMI Pilot Program Costs		1/1/2009	12/31/2011	3 to 10 Years	09-0263	-	(1,474)	9,425	7,951	(1,874)	-	6,077	(1,874)	-	4,203
14	AMI Accelerated Depreciation		1/1/2012	12/31/2012		12-0298	-	-	-	-	(113)	6,771	6,658	(2,342)	30,925	35,241
15	2009 Severance Costs		8/1/2009	12/31/2010	3 Years	10-0467	73,733	(2,495)	(8,235)	63,003	(4,277)	(21,067)	37,659	(4,277)	(21,067)	12,315
16	2011 Storm Costs Capitalized		6/1/2011	8/31/2011	5 Years	12-0321	-	(13,640)	68,201	54,561	(13,548)	(230)	40,783	(13,594)	-	27,188
17	2012 Storm Costs Capitalized		7/1/2012	9/30/2012	5 Years	13-0318	-	-	-	-	(4,254)	21,271	17,017	(4,244)	(25)	12,748
18	2013 Storm Costs Capitalized		6/24/2013	11/17/2013	5 Years	14-0312	-	-	-	-	-	-	-	(4,397)	21,986	17,589
19	2012 Merger Costs - Distribution		3/1/2012	12/31/2012	5 Years	13-0318	-	-	-	-	(6,382)	31,912	25,530	(6,371)	(48)	19,111
20	2013 Merger Costs - Distribution		1/1/2014	12/31/2014	5 Years	14-0312	-	-	-	-	-	-	-	(2,283)	11,416	9,133
21	Deferred Costs of Initial Formula Rate Filing		1/1/2011	11/31/2012	3 Years		-	(524)	1,980	2,096	(815)	282	1,563	(827)	90	826
22	Conditional ARO Reg Asset	(3)	1/1/2003	12/31/2012	Varies by asset	(4)	61,050	(1,517)	(9,359)	50,174	(1,303)	16,548	65,419	(1,294)	4,532	68,657
21	Amortization Charged to Account 407.3							\$ (47,878)			\$ (58,562)		\$ (97,485)			
22	<u>Amortization Charged to account 407.4</u>															
23	Rider UF Reg Asset		1/1/2011	12/31/2011				\$ -			\$ -		\$ -			
24	Establishment of 2009 Severance Reg asset		8/1/2009	12/31/2010	3 Years	10-0467		12,831			-		-			
25	Establishment of Reg Asset for 2011 Significant Storms		6/1/2011	8/31/2011	5 Years			68,201			-		-			
26	Establishment of Reg Asset for Medicare Part D		1/1/2006	12/31/2011	Varies by asset			9,313			-		-			
27	Establishment of AMI Rider		1/1/2009	12/31/2011	3 to 10 Years			2,334			-		-			
28	Adjustment to 2011 Significant Storm Reg Asset		6/1/2011	8/31/2011	5 years	12-0321		-			(230)		-			
29	Adjustment for Formula Rate Annual Reconciliation		1/1/2011	12/31/2011	1 Year	12-0321		-			3		-			
30	Establishment of Reg Asset for 2012 Significant Storms		7/1/2012	8/31/2012	5 Years			-			21,271		-			
31	Establishment of Reg Asset for Distrib Merger Cost		3/1/2012	12/31/2012	5 Years			-			31,912		-			
32	Establishment of Reg Asset for Transm Merger Cost		3/1/2012	12/31/2012	5 Years			-			4,610		-			
33	Adjustment to 2012 Significant Storm Reg Asset		6/1/2013	6/30/2013	5 Years	12-0321		-			-		-		(25)	
34	Establishment of Reg Asset for 2013 Significant Storms		6/1/2013	12/31/2013	5 Years			-			-		-		21,987	
35	Establishment of Reg Asset for Distrib Merger Cost		3/1/2012	12/31/2013	5 Years			-			-		-		11,432	
36	Establishment of Reg Asset for Transm Merger Cost		3/1/2012	12/31/2013	5 Years			-			-		-		1,418	
37	Rider UF							-			-		-		47,662	
38																
39	Accretions Credited to Account 407.4							\$ 92,679			\$ 57,566		\$ 82,474			
40	<u>Deferred Credits (253)</u>															
41	Deferred Benefits - ACRS deduction sold		6/30/1981	6/30/1981	31.5 years	99-0117	\$ (1,893)	\$ 946		\$ (947)	\$ 947		\$ -			\$ -
42	Deferred Benefits - investment tax credits sold		6/30/1981	6/30/1981	31.5 years	99-0117	(383)	192		(191)	191		-			-
43	Amortization of ACRS and ITC Benefits to Account 407.0							\$ 1,138			\$ 1,138					
44	Total Regulatory Asset and Other Expense Adjustments Amortized to FERC Account 407 (6)							\$ 45,939			\$ 142		\$ (15,011)			

Notes

- The initial amount set up in this account was \$10,857,000, representing the capitalization of incentive costs as part of the 2003 agreement. See ICC Order in Docket No. 01-0423, dated March 28, 2003.
- FIN 47 ARO Reg Asset balance was written off in Q4 2010 due to review of ARO balances and the mis-classifications thus identified.
- Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and/or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the abatement and disposal of equipment and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- Certain regulatory assets were established by charging account 182300 and crediting account 407400 rather than crediting O&M.
- Ties to FERC Form 1, Page 114, Lines 11+12+13

Commonwealth Edison Company
Fuel Adjustment Clause Revenue and Expenses - Electric Utilities
2014

Witness: Menon

Line No.	Description
	(A)
1	ComEd does not derive any revenue from or incur any fuel costs recoverable through
2	a uniform fuel adjustment clause (UFAC). Thus, no UFAC revenue or expenses are
3	included in its operating income at proposed rates reflected on Schedule C-1,
4	Jurisdictional Operating Income Summary.

Commonwealth Edison Company
Fuel Transportation Expense - Electric Utilities
2014

Witness: Menon

<u>Line</u> <u>No.</u>	<u>Description</u>
---------------------------	--------------------

- (A)
- 1 ComEd did not incur any fuel transportation expense for coal
 - 2 contracts during 2014 or for any of the three preceding years.

Commonwealth Edison Company
Decommissioning Expenses
2014

Witness: Menon

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	In 2014 there were no revenues realized from a decommissioning rider nor
2	were any decommissioning expenses incurred.

Commonwealth Edison Company

Purchased Gas Adjustment Clause Revenue and Expenses - Gas Utilities
2014

Witness: Menon

Description

(A)

Not applicable.

Commonwealth Edison Company
Competitive Services
2014

Witness: Leick

Line
No.

1 Section 16-102 of the Public Utilities Act (“Act”) provides that "competitive service"
2 includes (i) any service that has been declared to be competitive pursuant to
3 Section 16-113 of this Act, (ii) contract service, and (iii) services, other than tariffed
4 services, that are related to, but not necessary for, the provision of electric power and
5 energy or delivery services.

6 For item (i) above, “any service that has been declared to be competitive pursuant to
7 Section 16-113 of this Act”, ComEd notes that service for customers with peak demand
8 of 100 kilowatts and above was declared competitive in accordance with the Illinois
9 Commerce Commission’s Order in Docket No. 07-0478 issued pursuant to
10 Section 16-113 of the Act, as amended by Public Act 095-481 which was enacted August
11 28, 2007.

12 With respect to item (ii) above, “contract service”, Section 16-102 of the Act provides
13 that “contract service” means (1) services, including the provision of electric power and
14 energy or other services, that are provided by mutual agreement between an electric
15 utility and a retail customer that is located in the electric utility's service area, provided
16 that, delivery services shall not be a contract service until such services are declared
17 competitive pursuant to Section 16-113; and also means (2) the provision of electric
18 power and energy by an electric utility to retail customers outside the electric utility's
19 service area pursuant to Section 16-116. Provided, however, contract service does not
20 include electric utility services provided pursuant to (i) contracts that retail customers are
21 required to execute as a condition of receiving tariffed services, or (ii) special or
22 negotiated rate contracts for electric utility services that were entered into between an
23 electric utility and a retail customer prior to the effective date of this amendatory Act of
24 1997 and filed with the Commission.

25 Thus, ComEd states that no customers took “contract service” as defined above.

26 For item (iii) above, “services, other than tariffed services, that are related to, but not
27 necessary for, the provision of electric power and energy or delivery services”, ComEd
28 states that no such services were provided. ComEd also notes that other non-utility
29 services are listed in Schedule C-32.

Commonwealth Edison Company
Non-Utility Operations – 2014

Witness: Menon

Line
No.

1 Pole Attachments (make ready activity).

2 ComEd performs engineering and construction work to prepare poles for pole
3 attachments. Advances are paid by the customer based on the estimated fully distributed
4 cost of the make-ready cable work. This type of work has been performed since the early
5 1980s. During this period, customer advances were credited to the balance sheet and the
6 costs ComEd incurred were recorded to FERC Account 416004. When a customer
7 project is completed, the customer advance is transferred to non-operating revenue.

8 Tower Attachments (make ready activity).

9 Similar to the pole attachments activity, but this work is performed on ComEd's
10 transmission towers. These activities began in 2003. As described above, customer
11 advances were credited to the balance sheet and the costs incurred by ComEd recorded to
12 FERC Account 416004. When a customer project is completed the customer advance is
13 transferred to non-operating revenue.

14 Technical Consulting Services

15 ComEd provides limited fee-based consultative services at the request of customers.
16 These customer requested services can include energy usage analysis, energy audits,
17 unique customer process solutions, and the development, support and management of
18 programs for governmental and not-for-profit organizations. ComEd has offered this
19 service since 1996; however, the frequency and scope has significantly decreased over
20 the last couple of years.

21 Third Party Advertising

22 ComEd offers the sale and placement of third-party advertising in ComEd's bills. All
23 associated labor and insertion costs incurred by ComEd are recorded below the line in
24 FERC Account 416. ComEd has offered this service since 1998.

Commonwealth Edison Company
Billing Experiments
2014

Witness: Leick

<u>Line No.</u>	<u>Description</u>
	(A)
1	The mandatory transition period ended January 1, 2007
2	pursuant to Section 16-106 of the Public Utilities Act. Therefore there
3	are no billing experiments that qualify under the requirements of
4	Section 285.3700 Schedule C-33.

Commonwealth Edison Company
Summary of Adjustments To FERC Operation and Maintenance Accounts
2014 Actual
(In Thousands)

Line No.	Description (A)	Source (B)	Total O&M (C)	Production (D)	Transmission (E)	Regional	Distribution (G)	Customer	Customer	A&G (J)
						Transmission (F)		Accounts (H)	Service & Information (I)	
1	Total Operation & Maintenance Expense	2014 FERC Form 1, Pages 320-323	\$ 2,741,963	\$ 1,105,880	\$ 243,867	\$ 2,909	\$ 466,699	\$ 252,022	\$ 244,512	\$ 426,075
2	Adjustments:									
3	Reclassification for ICC Form 21:									
4	Costs incurred in connection with a settlement									
5	agreement between ComEd, the City of									
6	Chicago and Midwest Generation	ICC Form 21, Page 13.1	(5,340)	-	-	-	-	-	-	(5,340)
7	Exclude Account 927 - Franchise Requirements	FERC Form 1, Page 323, Line 188	38,903	-	-	-	-	-	-	38,903
8	Exclude Account 929 Duplicate Charges (Credit)	FERC Form 1, Page 323, Line 190	(38,903)	-	-	-	-	-	-	(38,903)
9	Exclude certain Industry Memberships	Sch. C-21	(50)	-	-	-	-	-	-	(50)
10	Include Charitable Contributions	Sch. C-7	6,477	-	-	-	-	2,658	-	3,819
11	Exclude General Advertising expenses	Sch. C-8	(3,566)	-	-	-	-	-	-	(3,566)
12	Exclude certain Bank Fees	Sch. C-21	(315)	-	-	-	-	-	-	(315)
13	Exclude Supply Administration Costs recovered									
14	through Rider PE	WPC-1b	(700)	-	-	-	-	-	-	(700)
15	Exclude certain Executive Compensation expenses	WPC-1c	(9,458)	-	-	-	-	-	-	(9,458)
16	Cust Assistance EIMA Costs	WPC-1d	(936)	-	-	-	-	-	(936)	-
17	Exclude Residential Real Time Pricing Expenses	WPC-1e	(1,788)	-	-	-	-	-	(27)	(1,761)
18	Exclude Energy Efficiency and Demand Response									
19	Programs expenses	WPC-1f	(214,606)	-	-	-	-	-	(214,606)	-
20	Other Customer Communications	WPC-1g	(875)	-	-	-	-	-	(875)	-
21	Remove Regulatory Commission expenses	WPC-1h	(4,468)	-	-	-	-	-	-	(4,468)
22	Exclude costs recoverable under PORCB	WPC-1i	(1,760)	-	-	-	-	-	(1,760)	-
23	Exclude 50% of Corporate Jet costs	WPC-1j	(1,290)	-	-	-	-	-	-	(1,290)
24	Exclude IRS dispute legal costs	WPC-1k	(4,603)	-	-	-	-	-	-	(4,603)
25	Consulting Services	WPC-1l	(729)	-	-	-	-	-	-	(729)
26	Include interest expense accrued on customer deposits	WPC-1m	171	-	-	-	-	171	-	-
27	Include Rider MSS Expense	WPC-1n	15	-	-	-	-	15	-	-
28	Audit Expense for EIMA 2.5% Cap	WPC-1o	(50)	-	-	-	-	-	-	(50)
29	Supply and T&E Card Adjustment	WPC-1p	(1,102)	-	-	-	(433)	(125)	-	(544)
30	Tax Entry Related to PHI Merger	WPC-1q	(3,060)	-	-	-	-	-	-	(3,060)
31	Customer Care Costs Recovered in Rider PE	WPC-1r	(12,239)	-	-	-	-	(12,239)	-	-
32	Exclude general research expense	Sch. C-21	(258)	-	-	-	-	-	-	(258)
33	Adjusted Operation and Maintenance Expenses		\$ 2,481,433	\$ 1,105,880	\$ 243,867	\$ 2,909	\$ 466,266	\$ 242,502	\$ 26,308	\$ 393,702
34	2014 Wages and Salaries Allocator	WPA-5, Page 1								87.74%
35	Jurisdictional 2014 A&G Expense Before Regulatory Commission Exp									\$ 345,434
36	Add: Regulatory Commission Expenses - Distribution	WPC-1h								4,377
37	Jurisdictional 2014 A&G Expense									<u>\$ 349,811</u>

Commonwealth Edison Company
Adjustments to 2014 Customer Accounts O&M
Expenses To Exclude Non-Jurisdictional Costs
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Total Customer Accounts Expense	(1) \$ 242,502
2	Less: Non-Jurisdictional Portion of Uncollectible Accounts Expense	(2) (45,131)
3	Less: Non-Jurisdictional Portion of Outside Collection Agency Costs	(3) <u>(584)</u>
4	Net Delivery Services Customer Accounts Expense	(4) <u><u>\$ 196,787</u></u>

Notes:

(1) From WPC-1a, Page 1, Line 33.

(2) Account 904, Uncollectable accounts has been removed and are recovered through Rider UF. See also Schedule C-16, Page 1, Line 1, Column D.

(3) From Schedule C-16, Page 1, Line 2, Column C.

(4) See Schedule C-1, Page 2, Line 9, Column D.

Commonwealth Edison Company

Adjustment to Operating Expenses to Exclude Supply Administration Expenses
Recovered Through Rider PE

Year 2014
(In Thousands)

Line No.	Description (A)	FERC Account (B)	Supply Admin Expense (C)	Total (D)
1	Production	557	\$ 1,810	\$ -
2	Transmission	560	-	-
3	Distribution	580	-	-
4	Customer Accounts	903, 908	-	-
5	Admin & General	920, 923, 926	700	700
6	Taxes Other Than Income	408.1	110	110
7	Other	419, 431	14	-
8	Total Supply Administration Expenses		<u>\$ 2,634</u>	
9	Operating Expense Adjustment			<u>\$ 810</u>

Commonwealth Edison Company
Executive Compensation Exclusion (1)
Year 2014
(In Thousands)

Line No.	Description (A)	BSC (B)	ComEd (C)	BSC (D)	BSC (E)	BSC (F)	BSC (G)	BSC (H)	BSC (I)	BSC (J)	BSC (K)	BSC (L)	BSC (M)	BSC (N)	Total (O)
1	Salary	\$ 1,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 491	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,691
2	Annual Incentive for 2014 (2)	1,282	390	537	701	609	384	-	-	-	444	266	-	-	4,613
3	Perquisites	153	20	-	-	-	-	-	13	-	-	-	-	-	186
4	LTPSA/RstStk/StkOptions (4)	14,185	50	3,274	3,204	3,070	1,974	1,516	655	525	1,276	809	499	580	31,618
5	Benefits and Payroll Taxes	456	-	-	-	-	-	-	212	-	-	-	-	-	668
6	All Other	152	-	-	-	-	-	-	56	-	-	-	-	-	207
7	Subtotal	<u>\$ 17,427</u>	<u>\$ 460</u>	<u>\$ 3,812</u>	<u>\$ 3,905</u>	<u>\$ 3,679</u>	<u>\$ 2,358</u>	<u>\$ 1,516</u>	<u>\$ 1,427</u>	<u>\$ 525</u>	<u>\$ 1,720</u>	<u>\$ 1,076</u>	<u>\$ 499</u>	<u>\$ 580</u>	<u>\$ 38,984</u>
8	ComEd Percentage (3)	20.24%	100.00%	20.24%	51.00%	20.24%	20.24%	20.24%	20.24%	20.24%	20.24%	20.24%	20.24%	20.24%	
9	Sub Total	<u>\$ 3,527</u>	<u>\$ 460</u>	<u>\$ 772</u>	<u>\$ 1,992</u>	<u>\$ 745</u>	<u>\$ 477</u>	<u>\$ 307</u>	<u>\$ 289</u>	<u>\$ 106</u>	<u>\$ 348</u>	<u>\$ 218</u>	<u>\$ 101</u>	<u>\$ 117</u>	<u>\$ 9,458</u>
10	Total 2014 Executive Compensation Exclusion														<u><u>\$ 9,458</u></u>

Notes:

- (1) Represents Exelon Executive Committee compensation cost allocated to ComEd and the ComEd CEO.
- (2) Excludes the portion of AIP related to Net Income already excluded in C-2.5.
- (3) The exclusion for Exelon BSC Executives was based on amounts allocated to ComEd based primarily using the Modified Massachusetts Formula.
- (4) Excludes the portion of ComEd Executive LTPSAP already excluded in C-2.4.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Customer Assistance EIMA Costs
Year 2014
(In Thousands)

Line No.	Description (A)	Account (B)	Total EIMA Customer Assistance Programs Expense (C)	Adjustment To Exclude EIMA Customer Assistance Program Expenditures (D)
1	Total Program Customer Credits	(1) Revenue	\$ 8,434	\$ -
2	Customer Assistance Expenses	908	936	(936)
3	General Advertising Expenses	(2) 930.1	631	-
4	Total		<u>10,002</u>	<u>(936)</u>

Note:

- (1) Total 2014 Program costs are the total bill credits and expenditures applied for 2014 and are not recoverable through customer rates.
- (2) Amount removed from expense in advertising. See WPC-1a, Line 11 and C-8.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Residential Real Time Pricing (RRTP) Program Expenses
Recovered Through Rider RCA
2014
(In Thousands)

Line No.	FERC Account (A)	Description (B)	Amount (C)
1	908	Customer Assistance Expenses	\$ (27)
2	923	Outside Services Employed Expense	(1,748)
3	926	Employee Pensions and Benefits	(13)
4			<u>(1,788)</u>
5	408.1	Taxes Other Than Income	<u>(2)</u>
6		Operating Expense Adjustment	<u><u>\$ (1,790)</u></u>

Commonwealth Edison Company

Adjustments to 2014 Customer Accounts O&M

To Exclude Non-Jurisdictional Costs-Energy Efficiency Program Expenses

(In Thousands)

Line No.	Description (A)	Amount (B)
1	Total Customer Accounts Expense (1)	<u>\$ (214,606)</u>

Note:

(1) EDA Costs Incurred and recorded in the year 2014 are recovered through Rider EDA.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
Other Customer Communications
2014
(In Thousands)

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Customer Assistance Expenses (1)	<u>\$ (875)</u>

Note:

(1) Costs are recorded in Account 908.

Commonwealth Edison Company
Adjustment to Operating Expenses to Identify
Regulatory Commission Expenses (Account 928) Related to Delivery Service
Year 2014
(In Dollars)

Line No.	Docket Numbers (A)	Description (B)	Amount (C)
1	Total Regulatory Expenses Charged to Account 928		(1) <u>\$4,468,369</u>
2	Distribution Related Matters:		
3	Numerous dockets	Various Complaint and Petition Matters	\$234,227
4	07-0566	Remand of 07-0566	8,310
5	10-0467	General Rate Increase	(466)
6	07-0491, 11-0289, 11-0588, 11-0662, 12-0038 and 13-0639	Petition to determine applicability of Section 16-125(e) liability related to storms.	284,640
7	11-0459, 12-0371, 13-0377 and 13-0589	Petition for Reconciliation under Rider AMP	181,287
8	11-049, 13-0387	Rate Design	254,600
9	12-0505, 13-0497 and 14-0538	Rider UF Revenue Reconciliation	33,201
10	11-0618	Affiliated Interest Matters (2)	27,667
11	11-0711	Rate Case Expense Rulemaking	23,286
12	11-0772	Approval of Multi-Year Performance Metrics	11,896
13	12-0298, 13-0285, 13-0552 and 14-0212	Approval of Smart Grid Advanced Metering Infrastructure Deployment Plan	874,307
14	12-0321	Annual Formula Rate Update and Revenue Requirement Reconciliation	9,757
15	12-0456	Development - Adoption of Rules Concerning Municipal Aggregation	15,785
16	12-0457	Charitable Contributions Rulemaking	7,203
17	12-0484	Petition for Approval of Tariffs Implenting ComEd's Proposed Peak Time Rebate Program	75,291
18	12-0560	Rock Island Clean Line	320,026
19	13-0318	Formula Rate Filing	163,581
20	13-0506	Data Privacy	103,070
21	13-0511 and 13-0553	Formula Rate Investigation and Appeal	65,069
22	14-0312	Annual Formula Rate Update and Revenue Requirement Reconciliation	1,351,054
23	14-0316	Petition to Make Housekeeping Revisions and a Compliance Change to filed Rate Formula	152,206
24	14-0384	Investigation of Commonwealth Edison Company's cost of service for low-use customers in each residential class	48,180
25	14-0385	Investigation of Commonwealth Edison Company's supply rate subsidies for non-residential space heat customers and lighting customers	8,740
26	Various dockets	Discovery Expenses	112,052
27	Various dockets	Various matters	<u>11,551</u>
28	Total Delivery Service Related Matters		
29	included in the Revenue Requirement		<u>\$4,376,520</u> (3)

Notes:

(1) FERC Form 1, Page 323, Line 189, Account 928.

(2) Affiliated Interest Matters total \$36,390 allocated to Delivery Service using the
Net Plant allocator (76.03%).

(3) See WPC-1a, Page 1, Line 31, Column J.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
PORCB Administrative and Operational Costs (AOCs)
Recovered Through Rider
Year 2014
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Customer Service and Informational Expense	(1) \$ <u>(1,760)</u>

Note:

(1) PORCB AOCs include payment review and verification, IT labor and contracting and outside collection agency costs (from C-16).
These costs are recorded in Accounts 903 and 908.

Commonwealth Edison Company
Adjustment to Operating Expenses to Exclude
50% of Corporate Jet Expense
Year 2014
(In Thousands)

<u>Line</u> <u>No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Exclusion of 50% of Corporate Jet Expenses	<u>\$ (1,290)</u>

Commonwealth Edison Company
Adjustments to 2014 FERC Account 923
To Exclude Legal Costs Related to an IRS Dispute
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Legal Cost of IRS Dispute, recorded in Account 923 (1)	<u>\$ (4,603)</u>

Note:

(1) Legal costs relating to an IRS dispute associated with the gain on the sale of the fossil generating units included in 2014 operating expenses.

Commonwealth Edison Company
Summary of Consulting Services To Be Removed From The Requested Revenue Requirements
(In Thousands)

Line No.	FERC Account	Account Description	Payee	2014 Payment Amount	Nature of Service Provided
1	923000	Outside services employed	ROONEY, RIPPIE & RATNASWAMY LLP	\$ 196	LEGAL SERVICES
2	923000	Outside services employed	DENNIS J. GANNON	\$ 102	CONSULTING SERVICES
3	923000	Outside services employed	FOLEY & LARDNER	\$ 110	LEGAL SERVICES
4	923000	Outside services employed	THE ROOSEVELT GROUP, INC.	\$ 105	CONSULTING SERVICES
5	923000	Outside services employed	CAPITOL F CONSULTING, LLC	\$ 60	CONSULTING SERVICES
6	923000	Outside services employed	Various Professional Memberships	\$ 118	BUSINESS SERVICES
7	923000	Outside services employed	Eimer Stahl	\$ 38	LEGAL SERVICES
8		Total		\$ 729	

Commonwealth Edison Company
Adjustment to Operating Expenses to Include
Interest on Customer Deposits
Year 2014
(In Thousands)

Line No.	Description <u>(A)</u>	Total Company <u>(B)</u>
1	Interest on Customer Deposits	<u>\$ 171</u>

Note:

(1) Interest on Customer Deposits is recorded in Account 431,
Other Interest Expense.

Commonwealth Edison Company
Adjustment to Operating Expenses to Include
Costs Related to Rider MSS Charged to Production Accounts
Year 2014
(In Thousands)

Line No.	Description (A)	Total Company (B)
1	Rider MSS Expenses	<u>\$ 15</u>

Note:

(1) Rider MSS Expenses are recorded in Power Production Expenses, Account 557, Other Expenses.

Commonwealth Edison Company
Audit Expense for EIMA 2.5% Cap
Year 2014
(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Amount</u> (B)
1	Exclusion of Audit Expense for EIMA 2.5% Cap	<u>\$ (50)</u>

Commonwealth Edison Company
Adjustment to Operating Expenses to Reflect
Supply Card and T&E Card Voluntary Reductions
Year 2014
(In Thousands)

Line No.	Description	Charged to Utility Operating Income (Below the Line and Already Excluded from Revenue Requirement)					Capital (F)
		(A)	(B)	Distribution Expense (C)	Customer Expense (D)	Administration and General (E)	
1	2014						
2	Supply Credit Card Expenditures		\$ 60	\$ 336	\$ 61	\$ 334	\$ 5
3	Travel and Entertainment Credit Cards		<u>1,023</u>	<u>97</u>	<u>64</u>	<u>210</u>	<u>9</u>
4	Totals		<u>\$ 1,083</u>	<u>\$ 433</u>	<u>\$ 125</u>	<u>\$ 544</u>	<u>\$ 14</u>

Commonwealth Edison Company
Adjustment to Operating Expense
Due to Tax Entry Related to CEG Merger
Year 2014
(In Thousands)

Line No.	Description (A)	Amount (B)
	ComEd Portion of Billings Relation to Purchase	
1	Accounting Adjustment (1)	\$ (3,060)
2	Wages and Salary Allocator	<u>87.74%</u>
3	Total Adjustment	<u>\$ (2,685)</u>

Note:

- (1) In 2014 BSC Tax booked a correcting entry to adjust for an incorrect tax rate that had been applied to a state tax temporary difference from March 2012. The impact of the correction was booked to Exelon Operating Companies at the MMF rate. As such, ComEd's expenses increased by approximately \$3M in 2014. ComEd is removing the impact of this adjustment from the revenue requirement.

Commonwealth Edison Company
Adjustment to Remove
Customer Care Costs Recovered in Rider PE
Year 2014
(In Thousands)

Line No.	Description (A)	Amount (B)
1	Customer Care Study Adjustment (1)	\$ (12,239)

Note:

- (1) Pursuant to the Commission's final order in ICC Docket No. 14-0312, a portion of ComEd's call center costs are allocated to ComEd Supply customers.

Commonwealth Edison Company

Projected Plant Additions Depreciation and Amortization Expense - 2015 Filing Year

2015

(In Thousands)

Line No.	Description	Source	Projected Plant Additions	5 Yr Retirements (4')	Total (C) + (D)	Estimated Depreciation Rate by Functional Class Col (G) (Ln 17) thru (Ln 19)	Depreciation Expense (E) * (F)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Projected Change in Depreciation Expense							
1	Distribution Plant	WPB-2.4	\$ 1,389,318	\$ (161,248)	\$ 1,228,070	2.90%	\$ 35,614
2	General Plant - Non Acct 397	WPB-2.4	\$ 113,504	\$ (48,227)	\$ 65,277	5.47%	\$ 3,571
3	General Plant - Acct 397	WPB-2.4	\$ 52,855		\$ 52,855	5.47%	\$ 2,891
4	Intangible Plant	WPB-2.4	\$ 134,990	\$ (18,578)	\$ 116,412	9.09%	\$ 10,582
5	Total Projected Depreciation Expense Change	(Ln 1) + (Ln 2) + (Ln 3) + (Ln 4)					\$ 52,658
Plant in Service Balance							
Intangible Plant Depreciation Rate Calculation							
			Beginning	Ending	Avg ((C) + (D)) / 2	Estimated FERC Fm 1 Depreciation Expense	Estimated Depreciation Rate by Functional Class (F) / (E)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	%
6	Intangible Plant	(1'), (2'), (3')	447,435	520,017	483,726	43,986	9.09%
Retirements							
			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
7	Distribution Plant	FERC Fm 1 Pgs 205, 207	\$ 126,939	\$ 113,038	\$ 166,527	\$ 187,295	\$ 212,440
8	General Plant	FERC Fm 1 Pgs 205, 207	33,422	31,033	34,265	52,116	90,299
9	Intangible Plant	FERC Fm 1 Pgs 205, 207	10,552	6,358	64,046	7,521	4,413
5 Year Average Retirements							
							(\$ in 000s)
10	Distribution Plant	Avg of Col (C) thru Col (G) Ln 7				\$	161,248
11	General Plant	Avg of Col (C) thru Col (G) Ln 8					48,227
12	Intangible Plant	Avg of Col (C) thru Col (G) Ln 9					18,578
Distribution							
			(\$ in 000s)	(5') %	Total (C) * (D) (\$ in 000s)	Estimated Depreciation Rate by Functional Class (E) / (C)	%
13	Excl HVD, Transf&Meters	FERC Fm 1 Pg 337	\$ 10,887,372	2.45%	\$ 266,741		
14	High Voltage Distrib	FERC Fm 1 Pg 337	2,403,245	2.37%	56,957		
15	Line Transformers	FERC Fm 1 Pg 337	1,210,796	2.14%	25,911		
16	Non AMI Meters	FERC Fm 1 Pg 337	344,270	22.45%	77,289		
17	AMI Meters	FERC Fm 1 Pg 337	73,263	7.58%	5,553		
18	Meters Other	FERC Fm 1 Pg 338	20,360	2.49%	507		
19	Total		\$ 14,939,306		\$ 432,958	2.90%	
General Plant							
21	Structures & Improvements	FERC Fm 1 Pg 337	\$ 295,280	2.70%	\$ 7,973		
22	Computer Equipment	FERC Fm 1 Pg 337	79,375	20.74%	16,462		
23	Furniture & Equipment	FERC Fm 1 Pg 337	30,370	4.61%	1,400		
24	Office Machines	FERC Fm 1 Pg 337	481	9.30%	45		
25	Passenger Cars (6')	FERC Fm 1 Pg 337	8,669				
26	Tractor Trailers (6')	FERC Fm 1 Pg 337	3,149				
27	Trailers (6')	FERC Fm 1 Pg 337	13,000				
28	Light-duty Trucks (6')	FERC Fm 1 Pg 337	58,782				
29	Heavy-duty Trucks (6')	FERC Fm 1 Pg 337	186,598				
30	Stores Equipment	FERC Fm 1 Pg 337	2,650	15.00%	398		
31	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	166,862	3.72%	6,207		
32	Laboratory Equipment	FERC Fm 1 Pg 337	5,930	4.19%	248		
33	Power Operated Equip.	FERC Fm 1 Pg 337	11,438	6.84%	782		
34	Communications Equip.	FERC Fm 1 Pg 337	693,258	7.18%	49,776		
35	MESH Communications Equip.	FERC Fm 1 Pg 337	108,194	7.10%	7,682		
36	Miscellaneous Equip.	FERC Fm 1 Pg 337	3,360	7.11%	239		
37	Total		\$ 1,667,396		\$ 91,212	5.47%	

Notes:

- (1') FERC Form 1, Page 204, Line 5, Column B
- (2') FERC Form 1, Page 205, Line 5, Column G
- (3') FERC Form 1, Page 336, Line 1, Column F
- (4') (-1.0) * (Column G), (Line 10) thru (Line 12)
- (5') If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC. On January 29th, 2014, ComEd filed updated depreciation rates. The percentages used reflect the most recent rates per the filing.
- (6') Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.

Commonwealth Edison Company
Adjustments to 2014 Unusual Operating Expenses Greater than \$10M (1)
2014
(In Thousands)

Line No.	Description (A)	Amount (B)	Total (C)
1	<u>Incremental Distribution Costs for Storms Greater than \$10 Million</u>		
2	Storm 6/30/14	\$ 27,265	Various Distribution Accounts
3	Storm 9/5/14	10,874	Various Distribution Accounts
4	Total of 2014 Storms Greater than \$10M	<u>\$ 38,139</u>	= Line 2 + Line 3
5	Number of Years of Amortization	<u>5</u>	
6	Annual Amortization	\$ 7,628	= Line 4 / Line 5
7	Expense adjustment	\$ (38,139)	= Line 4 * -1
8	Amortization adjustment	<u>7,628</u>	= Line 6
9	Net expense adjustment	<u><u>\$ (30,511)</u></u>	= Line 7 + Line 8
	<u>Deferred Debit - Asset (2)</u>		
10	2011 Storms	\$ 13,594	
11	2012 Storms	8,499	
12	2013 Storms	13,192	
13	2014 Storms	<u>30,511</u>	
14	Total Storms	<u>\$ 65,796</u>	
15	2012 Merger Costs (3)	12,582	
16	2013 Merger Costs	<u>6,850</u>	
17	Total Merger	<u>\$ 19,432</u>	
18	Total Deferred Debits	<u><u>\$ 85,228</u></u>	

Notes:

- (1) Schedule to reflect the deferral and test year amortization of unusual operating expense
- (2) Deferred Debit for 2014 amounts as disclosed in ComEd's 2014 FERC Form 1, page 232.1. Amounts are included in App 5, Lines 31 - 33.
- (3) The balance in the compliance filing in 14-0312 was \$19,111,000 (WP 7, page 15). The ending balance represents one year of amortization of \$6,370,000 related to the 14-0312 ending balance plus an adjustment for \$159,000. The \$159,000 adjustment represents an amount included in 2012 merger costs of \$396,000 later identified as capital and adjusted for in 2014 (\$396,000 * 40% which represents 2 years remaining if this adjustment was properly recorded in 2012).

Commonwealth Edison Company

Informational and Instructional Advertising Expenses

Charged to Account 909

2014 Actual

(In Dollars)

<u>Line No.</u>	<u>Topic</u>	<u>Advertising Campaign</u>	<u>Ad Component</u>	<u>Total Media Cost</u>	<u>Total Production Cost</u>
	(A)	(B)	(C)	(D)	(E)
1	Conservation of Energy	WTTW, WVON, and TBT Newsletter Sponsorship	TV, radio and digital	\$ 87,000	\$ 2,500
2	Conservation of Energy	Coolest Summer Ever	Interactive website, radio, other digital, social media	160,586	215,619
3	Conservation of Energy	Single Bulb Theatre	Interactive website, radio, other digital, social media	58,607	189,043
4	Customer Information	Billing Assistance and Bill Management	Print, Radio Tips, Live/Recorded Reads, TV Vignettes, Transit Advertising, Bill and Envelope messaging	55,239	180,504
5	Customer Information	Smart Grid/Smart Meter Program	Digital banners, radio, print, billboards, transit and videos	431,331	728,003
6	Total Jurisdictional Media and Production Costs Inormational and Eduational Advertising Expense - Account 909				\$2,108,433
7	Professional Fees for customer information events management				740,899
8	Payroll and related benefit charges of certain Marketing Department employees, office expense				318,449
9	Agency fees for Informational and Educational Advertising Expenses - Account 909				<u>1,656,582</u>
					<u><u>\$4,824,363</u></u>

Commonwealth Edison Company
 Informational and Instructional Advertising Expenses
 Charged to Account 909
2014 Actual
 (In Dollars)

Line No.	Topic (A)	Advertising Campaign (B)	Ad Component (C)	Total Media Cost (D)	Total Production Cost (E)
1	Conservation of Energy	WTTW, WVON, and TBT Newsletter Sponsorship	TV, radio and digital	\$ 87,000	\$ 2,500
2	Conservation of Energy	Coollest Summer Ever	Interactive website, radio, other digital, social media	160,586	215,619
3	Conservation of Energy	Single Bulb Theatre	Interactive website, radio, other digital, social media	58,607	189,043
4	Customer Information	Billing Assistance and Bill Management	Print, Radio Tips, Live/Recorded Reads, TV Vignettes, Transit Advertising, Bill and Envelope messaging	55,239	180,504
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9	Agency fees for Informational and Educational Advertising Expenses - Account 909				1,656,582
					<u>\$4,824,363</u>

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Play Trivia Quiz

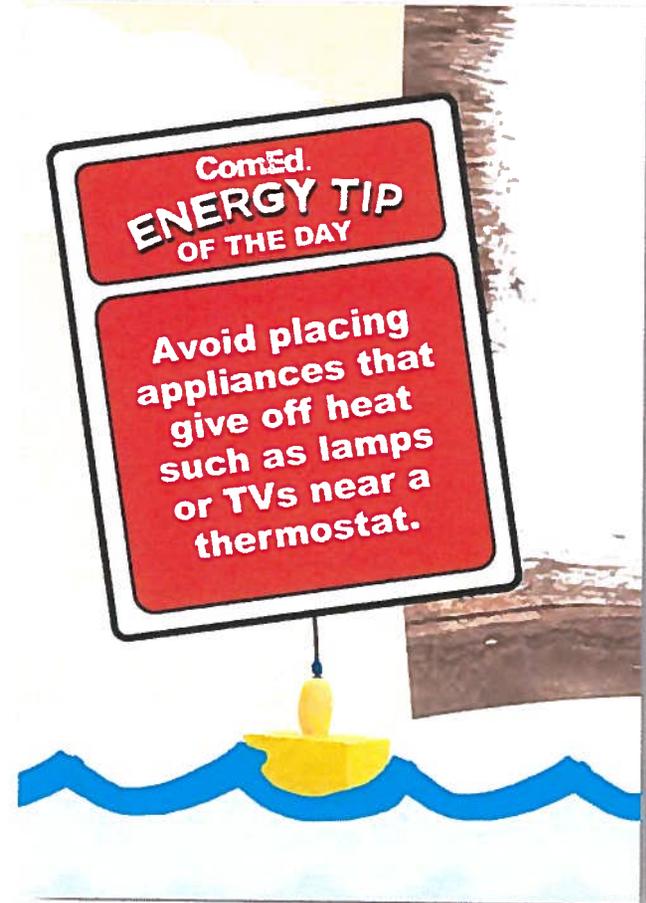


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Single Bulb Theatre



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CFL bulb can last up to 10 times
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Announcer: "Running an old refrigerator
always ends in tragedy. It consumes up to
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- 3. My Energy Tools and how they can help you save.

Smart meters are part of our grid modernization project. ComEd is committed to providing improved and reliable electric service to all customers.

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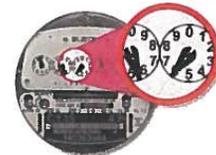
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SMART METERS Frequently Asked Questions



NEW SMART METER



EXISTING METER

What is a smart meter?

A smart meter is a digital electric meter that collects energy-usage information and securely sends it to ComEd. This helps eliminate estimated bills. Smart meters are important building blocks of the smart grid. With a smart meter, you can access more information on how you use electricity so you can make changes that can **save you money on your monthly electric bills.**

What is a smart grid?

In the same way that today's smart phone technology merged the power of computers with cellular phones, a smart grid merges the power of computers with the electric grid – the electric infrastructure made up of poles, wires and substations that provides your electricity.

Why is ComEd upgrading the electric grid?

Technology has transformed our way of life, but the nation's electric grid hasn't kept up with this transformation. With a smart grid, you can expect fewer and shorter outages because ComEd can better monitor the electric grid and respond to potential problems.

How will smart meters benefit me?

You can securely access more information on your electricity use through the Internet, and then develop smarter energy habits to better manage your monthly electric bills. Smart meters also will provide access to optional pricing programs that help you save money when you voluntarily shift electricity use to times when it costs less to produce. And because smart meters automatically send meter readings to ComEd, they eliminate the need for a meter reader to visit your home. This results in lower operational costs that are fully passed on to customers.

Where will my smart meter be installed?

ComEd will install the smart meter in the same location of the existing meter.

What do I need to do?

Please make sure there is nothing blocking access to the meter, such as locked gates, locked doors, dogs or lawn furniture.

- As long as ComEd can safely access the meter at your home, you don't need to be home at the time of installation.
- If you normally have to be present to allow a meter reader access to the meter in your home, you will need to be home to allow the installer access to the meter.

What will it cost and who's paying for this?

The cost of all smart grid improvements for residential customers is about \$3 per month. Smart meters are a key component of the smart grid and will comprise approximately \$2 of this monthly cost. ComEd will fully pass on to customers the operational savings that result from smart meters which, over the next 20 years, are expected to be twice the amount of smart meter costs. You can more than offset the cost of smart meters by taking advantage of online energy-management tools offered by ComEd, and enrolling in optional pricing programs that will be available through ComEd or other electric suppliers.

Do smart meters keep energy usage data secure?

Yes. ComEd uses state-of-the-art cryptographic technologies, similar to those used by international banks and the U.S. Department of Defense to protect against hackers seeking access to its customers' personal information. ComEd encrypts all customer-related, energy-use data transmitted by its smart meters using methods similar to those used for online banking and ATMs.

Where can I find additional information?

Visit ComEd.com/SmartMeter or call 866-368-8326.