

## Commonwealth Edison Company

## Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.

Line	Costs and Revenues	Source	Total Implementation Costs 12/31/11	2011	2012	2013	Balance/Cumulative Totals for First Application Period
<b>Costs:</b>							
<b>Implementation Costs (1):</b>							
1	DICs and BSMICs -						
2	Plant in Service - POR Development & Implementation Costs (DIC)	Schedule 1 Revised	\$ 2,061,913				
3	Plant in Service - CB Billing Systems Modification Implementation Costs (BSMIC)	Schedule 1 Revised	14,441,478				
4	Net Plant in Service Balance at end of Period	L. 1 + L. 2	\$ 16,503,391	\$ 14,878,116	\$ 13,224,992	\$ 11,571,868	11,571,868
5	Deferred O&M Expense POR (DIC)	Schedule 1	\$ 512,012				
6	Deferred O&M Expense CB (BSMIC)	Schedule 1	1,497,939				
7	Unamortized Deferred O&M Balance at end of Period	L. 5 + L. 6	\$ 2,009,951	\$ 1,811,215	\$ 1,609,969	\$ 1,408,723	\$ 1,408,723
8	<b>Total Implementation Costs</b>	L. 4 + L. 7	<b>\$ 18,513,342</b>	<b>\$ 16,689,331</b>	<b>\$ 14,834,961</b>	<b>\$ 12,980,591</b>	<b>\$ 12,980,591</b>
<b>POR Application Period Costs (1):</b>							
9	Depreciation of Plant in Service	Schedule 2 Revised		\$ 1,625,275	\$ 1,653,124	\$ 1,653,124	\$ 4,931,523
10	Carrying Charges on Net Plant in Service	Schedule 2 Revised		795,525	727,201	641,648	2,164,373
11	Amortization of Deferred O&M Costs	Schedule 3		198,736	201,246	201,246	601,228
12	Carrying Charges on Unamortized Deferred O&M Costs	Schedule 3		97,481	88,527	78,112	264,120
13	On-Going O&M Expenses - Administrative and Operational Costs (AOCs):						
14	Payment Review, Verification and Other	Schedule 4 Revised		6,208	17,987	19,236	43,431
15	EDI and IT Support	Schedule 4		219,826	1,285,315	2,598,299	4,103,440
16	Collection Agency Costs	Schedule 12				505,221	505,221
17	Bad Debt Charge Offs and Discounts - Net Actual Uncollectible Costs (NAUC):						
18	Amount of Write-offs Associated with Purchased Receivables	Schedule 5		133,641	2,591,390	7,895,842	10,620,873
19	Discounts on Purchased Receivables	Schedule 6		(1,186,964)	(3,369,919)	5,409,278	852,395
20	Total Bad Debt Charge Offs and Discounts - Net Actual Uncollectible Costs (NAUC)	L. 18 + L. 19		(1,053,323)	(778,529)	13,305,120	11,473,268
21	<b>Total POR Application Period Costs Excluding Implementation Costs</b>	SUM(L9:L16)+L. 20		<b>\$ 1,889,727</b>	<b>\$ 3,194,872</b>	<b>\$ 19,002,006</b>	<b>\$ 24,086,604</b>
22	<b>Less Amounts Recovered Through Other Jurisdictions</b>	Schedule 11		<b>546,057</b>	<b>576,226</b>	<b>502,182</b>	<b>1,624,465</b>
23	<b>Net POR Application Period Costs Excluding Implementation Costs</b>	L. 21 - L. 22		<b>\$ 1,343,670</b>	<b>\$ 2,618,645</b>	<b>\$ 18,499,824</b>	<b>\$ 22,462,139</b>
<b>Revenues:</b>							
24	Revenues Associated with the Application of Customer Billing Adjustments (CB Adjustment) Billed through Rider RCA (Retail Customer Assessments)	Schedule 7		\$ 1,445,608	\$ 544,664	\$ (518)	\$ 1,989,754
25	Revenues Associated with the Application of POR Adjustment as a Result of the \$0.50 per Bill Transaction Charge to the RESs	Schedule 8		456,067	4,459,018	14,084,374	18,999,459
26	<b>Total Revenues</b>	L. 24 + L. 25		<b>\$ 1,901,675</b>	<b>\$ 5,003,682</b>	<b>\$ 14,083,856</b>	<b>\$ 20,989,212</b>
27	<b>POR Application Period Under/(Over) Recoveries</b>	L. 23 - L. 26		<b>\$ (558,005)</b>	<b>\$ (2,385,037)</b>	<b>\$ 4,415,968</b>	<b>\$ 1,472,927</b>
28	Net Plant in Service and Unamortized Deferred O&M Expenses at End of Period	L. 8		16,689,331	14,834,961	12,980,591	12,980,591
29	<b>Net Under Recoveries Including Net Plant in Service and Unamortized Deferred O&amp;M Expenses</b>	L. 27 + L. 28		<b>\$ 16,131,326</b>	<b>\$ 11,891,919</b>	<b>\$ 14,453,517</b>	<b>\$ 14,453,517</b>
<b>Information Required by the Tariff not Included in Reconciliation:</b>							
30	The Number of Retail Electric Suppliers (RESs) Taking Service under Rider PORCB as of December 31st	Schedule 9		21	38	70	
31	The Amount of the Discounted Receivables Purchased in Accordance with the Provisions of Rider PORCB During the Year	Schedule 10		\$ 61,124,947	\$ 453,694,888	\$ 1,152,210,308	

Note (1) - Implementation costs are also known as start-up costs. POR application period costs are also known as administrative costs.

**Commonwealth Edison Company**  
**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**  
**Reflects DIC/AOC and BSMIC Costs Separately**

Line	Costs and Revenues	Source	Implementation Costs 12/31/11	Balance/Cumulative Totals for First Application Period Ended 12/31/13		
				Total Per Reconciliation	DIC/AOC	BSMIC
<b>Costs:</b>						
<b>Implementation Costs (1):</b>						
1	DICs and BSMICs -					
2	Plant in Service - POR Development & Implementation Costs (DIC)	Schedule 1 Revised	\$ 2,061,913	12.5%		
3	Plant in Service - CB Billing Systems Modification Implementation Costs (BSMIC)	Schedule 1 Revised	14,441,478	87.5%		
4	Net Plant in Service Balance at end of Period	L. 1 + L. 2	\$ 16,503,391	100.0%	\$ 11,571,868	\$ 1,445,775 \$ 10,126,094
5	Deferred O&M Expense POR (DIC)	Schedule 1 Revised	\$ 512,012	25.5%		
6	Deferred O&M Expense CB (BSMIC)	Schedule 1 Revised	1,497,939	74.5%		
7	Unamortized Deferred O&M Balance at end of Period	L. 5 + L. 6	\$ 2,009,951	100.0%	\$ 1,408,723	358,856 1,049,867
8	<b>Total Implementation Costs</b>	L. 4 + L. 7	<b>\$ 18,513,342</b>		<b>\$ 12,980,591</b>	<b>\$ 1,804,631 \$ 11,175,960</b>
<b>POR Application Period Costs (1):</b>						
9	Depreciation of Plant in Service	Schedule 2 Revised			\$ 4,931,523	\$ 616,138 \$ 4,315,384
10	Carrying Charges on Net Plant in Service	Schedule 2 Revised			2,164,373	270,414 1,893,959
11	Amortization of Deferred O&M Costs	Schedule 3			601,228	153,156 448,072
12	Carrying Charges on Unamortized Deferred O&M Costs	Schedule 3			264,120	67,282 196,839
13	On-Going O&M Expenses - Administrative and Operational Costs (AOCs):					
14	Payment Review, Verification and Other	Schedule 4			43,431	43,431 -
15	EDI and IT Support	Schedule 4			4,103,440	4,103,440 -
16	Collection Agency Costs	Schedule 12			505,221	505,221 -
17	Amounts Recovered through Other Jurisdictions	Schedule 12			(1,624,465)	- (1,624,465)
18	Bad Debt Charge Offs and Discounts - Net Actual Uncollectible Costs (NAUC):					
19	Amount of Write-offs Associated with Purchased Receivables	Schedule 5			10,620,873	10,620,873 -
20	Discounts on Purchased Receivables	Schedule 6			852,395	852,395 -
21	Total Bad Debt Charge Offs and Discounts - Net Actual Uncollectible Costs (NAUC)	L. 19 + L. 20			11,473,268	11,473,268 -
22	<b>Total POR Application Period Costs Excluding Implementation Costs</b>	SUM(L9:L17)+L. 21			<b>\$ 22,462,139</b>	<b>\$ 17,232,350 \$ 5,229,789</b>
<b>Revenues:</b>						
23	Revenues Associated with the Application of Customer Billing Adjustments (CB Adjustment) Billed through Rider RCA (Retail Customer Assessments)	Schedule 7			\$ 1,989,754	- 1,989,754
24	Revenues Associated with the Application of POR Adjustment as a Result of the \$0.50 per Bill Transaction Charge to the RESs	Schedule 8			18,999,459	18,999,459 -
25	<b>Total Revenues</b>	L. 23 + L. 24			<b>\$ 20,989,212</b>	<b>\$ 18,999,459 \$ 1,989,754</b>
26	<b>POR Application Period Under/(Over) Recoveries</b>	L. 22 - L. 25			<b>\$ 1,472,927</b>	<b>\$ (1,767,109) \$ 3,240,035</b>
27	Net Plant in Service and Unamortized Deferred O&M Expenses at End of Period	L. 8			12,980,591	1,804,631 11,175,960
28	<b>Net Under Recoveries Including Net Plant in Service and Unamortized Deferred O&amp;M Expenses</b>	L. 26 + L. 27			<b>\$ 14,453,517</b>	<b>\$ 37,522 \$ 14,415,996</b>

Note (1) - Implementation costs are also known as start-up costs. POR application period costs are also known as administrative costs.

**Commonwealth Edison Company**

Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.

**Implementation Costs**

	Total	Jurisdictional Percentage	Jurisdictional Amount
Summary of Plant in Service -			
Plant in Service - Development & Implementation Costs (DIC)	\$ 2,061,913	100.00%	\$ 2,061,913
Plant in Service - Billing Systems Modification Implementation Costs (BSMIC)	14,441,478	100.00%	14,441,478
Total	\$ 16,503,391		\$ 16,503,391
Summary Deferred O&M Expenses -			
Deferred O&M Expense (DIC)	\$ 512,012	100.0%	\$ 512,012
Deferred O&M Expense (BSMIC)	1,497,939	100.0%	1,497,939
Total	\$ 2,009,951		\$ 2,009,951
<b>Total</b>	<b>\$ 18,513,342</b>		<b>\$ 18,513,342</b>

**Financial Ledger Details -**

Description	Capital Expenditures							Total
	CSUCBPOR CIMS Enhancements	CSEDISW Choice EDI Software Costs	CSUCBCDW Customer Data Warehouse Costs	CSUCBRO Retail Office Costs	ITCS3381 UCB Supplier Portal Costs	Total Capital	CSRPIDEF Deferred O&M Expense	
Payroll and benefits	\$ 1,407,165	\$ -	\$ -	\$ -	\$ 14,689	\$ 1,421,854	\$ 778,257	\$ 2,200,112
Project Reclass entries	(793,785)	223,727	321,319	248,740	-	0	-	0
Staff Augmentation IT Services								
Vendor Payments	784,378	-	-	-	-	784,378	-	784,378
Net Journal Accruals/corrections	48,342	-	-	-	-	48,342	108,641	156,983
Project Reclass entries	(446,931)	138,504	198,921	109,506	-	(0)	-	(0)
Contracting								
Vendor Payments	4,562	-	-	-	-	4,562	267,685	272,248
Department overhead allocation	150	-	-	-	-	150	-	150
Project Reclass entries	(2,574)	798	1,145	631	-	0	-	0
BSC Direct and Indirect Billing	13,442,074	-	-	-	170,965	13,613,039	1,623,556	15,236,596
Project Reclass entries	(7,106,204)	2,053,529	2,949,303	2,103,371	-	(0)	(779,989)	(779,989)
A&G and other OH allocations	129,636	-	-	-	1,802	131,439	-	131,439
Project Reclass entries	(59,828)	18,541	26,628	7,923	-	(6,736)	-	(6,736)
AFUDC and Cap Interest	498,580	-	-	-	3,487	502,066	-	502,066
Project Reclass	(272,276)	84,378	121,185	66,712	-	-	-	-
Misc Other	4,287	-	-	-	9	4,295	11,800	16,095
Project Reclass	(2,218)	687	987	543	-	0	-	0
<b>Total</b>	<b>\$ 7,635,360</b>	<b>\$ 2,520,164</b>	<b>\$ 3,619,489</b>	<b>\$ 2,537,427</b>	<b>\$ 190,952</b>	<b>\$ 16,503,391</b>	<b>\$ 2,009,951</b>	<b>\$ 18,513,342</b>

## Depreciation Expense and Carrying Charges on Plant in Service

Year	Annual Investment	Accumulated Investment	Depreciation	Tax Deprc at 100% Bonus	Accumulated Depreciation	Accumulated Deferred Income Taxes	Year End Rate Base	Return on Average Rate Base	Return with Tax Gross-up
2011 Jan	\$15,228,110	\$15,228,110	\$126,901	\$15,228,110	\$126,901	\$6,217,923	\$8,883,286	\$38,311	\$65,127
2011 Feb	369,143	15,597,252	130,003	369,143	256,904	6,316,388	9,023,960	38,614	65,643
2011 Mar	384,619	15,981,871	133,262	384,619	390,166	6,419,885	9,171,820	39,236	66,700
2011 Apr	265,382	16,247,253	135,531	265,382	525,697	6,473,351	9,248,206	39,720	67,522
2011 May	59,986	16,307,240	136,048	59,986	661,745	6,442,032	9,203,462	39,788	67,638
2011 Jun	96,763	16,404,002	136,889	96,763	798,634	6,425,511	9,179,858	39,641	67,388
2011 Jul	108,845	16,512,847	137,844	108,845	936,478	6,413,570	9,162,799	39,553	67,239
2011 Aug	(9,466)	16,503,381	137,760	(9,466)	1,074,238	6,352,950	9,076,193	39,330	66,859
2011 Sep	(527)	16,502,854	137,755	(527)	1,211,994	6,296,012	8,994,849	38,967	66,243
2011 Oct	537	16,503,391	137,760	537	1,349,754	6,239,510	8,914,127	38,618	65,649
2011 Nov	-	16,503,391	137,760	-	1,487,514	6,182,787	8,833,089	38,269	65,056
2011 Dec	(0)	16,503,391	137,760	(0)	1,625,275	6,126,064	8,752,052	37,920	64,462
2012 Jan	-	16,503,391	137,760	-	1,763,035	6,069,341	8,671,014	37,570	63,868
2012 Feb	-	16,503,391	137,760	-	1,900,795	6,012,619	8,589,977	37,221	63,274
2012 Mar	-	16,503,391	137,760	-	2,038,556	5,955,896	8,508,939	36,871	62,679
2012 Apr	-	16,503,391	137,760	-	2,176,316	5,899,173	8,427,902	36,522	62,085
2012 May	-	16,503,391	137,760	-	2,314,076	5,842,450	8,346,864	36,172	61,491
2012 Jun	-	16,503,391	137,760	-	2,451,837	5,785,727	8,265,827	35,823	60,897
2012 Jul	-	16,503,391	137,760	-	2,589,597	5,729,005	8,184,789	35,473	60,303
2012 Aug	-	16,503,391	137,760	-	2,727,357	5,672,282	8,103,752	35,124	59,709
2012 Sep	-	16,503,391	137,760	-	2,865,118	5,615,559	8,022,714	34,774	59,115
2012 Oct	-	16,503,391	137,760	-	3,002,878	5,558,836	7,941,677	34,425	58,521
2012 Nov	-	16,503,391	137,760	-	3,140,638	5,502,113	7,860,639	34,075	57,927
2012 Dec	-	16,503,391	137,760	-	3,278,399	5,445,390	7,779,602	33,726	57,332
2013 Jan	-	16,503,391	137,760	-	3,416,159	5,388,668	7,698,564	33,376	56,738
2013 Feb	-	16,503,391	137,760	-	3,553,919	5,331,945	7,617,527	33,027	56,144
2013 Mar	-	16,503,391	137,760	-	3,691,680	5,275,222	7,536,489	32,677	55,550
2013 Apr	-	16,503,391	137,760	-	3,829,440	5,218,499	7,455,452	32,328	54,956
2013 May	-	16,503,391	137,760	-	3,967,200	5,161,776	7,374,414	31,978	54,362
2013 Jun	-	16,503,391	137,760	-	4,104,961	5,105,054	7,293,376	31,629	53,768
2013 Jul	-	16,503,391	137,760	-	4,242,721	5,048,331	7,212,339	31,279	53,174
2013 Aug	-	16,503,391	137,760	-	4,380,481	4,991,608	7,131,301	30,930	52,579
2013 Sep	-	16,503,391	137,760	-	4,518,242	4,934,885	7,050,264	30,580	51,985
2013 Oct	-	16,503,391	137,760	-	4,656,002	4,878,162	6,969,226	30,231	51,391
2013 Nov	-	16,503,391	137,760	-	4,793,762	4,821,439	6,888,189	29,881	50,797
2013 Dec	-	16,503,391	137,760	-	4,931,523	4,764,717	6,807,151	29,532	50,203
Cumulative	\$16,503,391		\$4,931,523		\$ 4,931,523				\$2,164,373
	<i>Schedule 1</i>		<i>Recon Line 9</i>		<i>Recon Line 9</i>				<i>Recon Line 10</i>

Weighted Average Cost of Capital (WACC)

0.43% monthly

5.18% Approved WACC with interest sychronization

Tax Rate

41.18%

Revenue Conversion Factor

1.70

## Description

## Factor

Overall Rate of Return

6.71% Rider PORCB (ILL. C. C. No. 10, 1st Revised Sheet No. 394).

Interest Synchronization --

3.73% debt return x 41.18% combined effective

income tax rate

-1.53%

After Tax Rate of Return

5.18%

Revenue Conversion Factor

1.70

Rate Base Conversion Factor

8.80%

	Cost	Weight	WACC
Debt	6.78%	54.96%	3.73%
Equity	6.61%	45.04%	2.98%
			6.71%

Tax Rate 41.18%

**Commonwealth Edison Company**

**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**Depreciation Expense and Carrying Charges on Deferred O&M Costs**

Year	Annual Investment	Accumulated Investment	Amortization	100% bonus Tax Depreciation	Accumulated Depreciation	Accumulated Deferred Income Taxes	Rate Base	Return on Average Rate Base	Return with Tax Gross-up
2011 Jan	\$1,937,077	\$1,937,077	\$16,142	\$1,937,077	\$16,142	\$790,945	\$1,129,990	\$4,873	\$8,284
2011 Feb	4,997.95	1,942,075	\$16,184	4,998	32,327	786,339	1,123,410	4,859	8,260
2011 Mar	19,702.97	1,961,778	\$16,351	19,703	48,678	787,719	1,125,381	4,849	8,243
2011 Apr	46,395.86	2,008,174	\$16,748	46,396	65,426	799,927	1,142,822	4,891	8,315
2011 May	(40,112.75)	1,968,061	\$16,402	(40,113)	81,828	776,657	1,109,577	4,857	8,257
2011 Jun	5,894.10	1,973,955	\$16,453	5,894	98,281	772,309	1,103,365	4,772	8,112
2011 Jul	19,610.60	1,993,566	\$16,625	19,611	114,906	773,538	1,105,122	4,762	8,096
2011 Aug	14,828.60	2,008,395	\$16,757	14,829	131,663	772,744	1,103,987	4,764	8,098
2011 Sep	1,085.06	2,009,480	\$16,766	1,085	148,429	766,288	1,094,763	4,741	8,060
2011 Oct	-	2,009,480	\$16,766	-	165,195	759,384	1,084,900	4,700	7,990
2011 Nov	471.00	2,009,951	\$16,771	471	181,966	752,673	1,075,312	4,658	7,919
2011 Dec	-	2,009,951	\$16,771	-	198,736	745,768	1,065,447	4,616	7,847
2012 Jan	-	2,009,951	\$16,771	-	215,507	738,862	1,055,582	4,574	7,775
2012 Feb	-	2,009,951	\$16,771	-	232,277	731,957	1,045,716	4,531	7,703
2012 Mar	-	2,009,951	\$16,771	-	249,048	725,052	1,035,851	4,489	7,630
2012 Apr	-	2,009,951	\$16,771	-	265,818	718,147	1,025,986	4,446	7,558
2012 May	-	2,009,951	\$16,771	-	282,589	711,241	1,016,121	4,403	7,486
2012 Jun	-	2,009,951	\$16,771	-	299,359	704,336	1,006,255	4,361	7,413
2012 Jul	-	2,009,951	\$16,771	-	316,130	697,431	996,390	4,318	7,341
2012 Aug	-	2,009,951	\$16,771	-	332,901	690,525	986,525	4,276	7,269
2012 Sep	-	2,009,951	\$16,771	-	349,671	683,620	976,660	4,233	7,196
2012 Oct	-	2,009,951	\$16,771	-	366,441	676,715	966,794	4,191	7,124
2012 Nov	-	2,009,951	\$16,771	-	383,212	669,810	956,929	4,148	7,052
2012 Dec	-	2,009,951	\$16,771	-	399,982	662,904	947,064	4,106	6,979
2013 Jan	-	2,009,951	\$16,771	-	416,753	655,999	937,199	4,063	6,907
2013 Feb	-	2,009,951	\$16,771	-	433,523	649,094	927,333	4,021	6,835
2013 Mar	-	2,009,951	\$16,771	-	450,294	642,189	917,468	3,978	6,762
2013 Apr	-	2,009,951	\$16,771	-	467,064	635,283	907,603	3,935	6,690
2013 May	-	2,009,951	\$16,771	-	483,835	628,378	897,738	3,893	6,618
2013 Jun	-	2,009,951	\$16,771	-	500,605	621,473	887,872	3,850	6,546
2013 Jul	-	2,009,951	\$16,771	-	517,376	614,568	878,007	3,808	6,473
2013 Aug	-	2,009,951	\$16,771	-	534,146	607,662	868,142	3,765	6,401
2013 Sep	-	2,009,951	\$16,771	-	550,917	600,757	858,277	3,723	6,329
2013 Oct	-	2,009,951	\$16,771	-	567,687	593,852	848,411	3,680	6,256
2013 Nov	-	2,009,951	\$16,771	-	584,458	586,947	838,546	3,638	6,184
2013 Dec	-	2,009,951	\$16,771	-	601,228	580,041	828,681	3,595	6,112
Cumulative	\$2,009,951		\$601,228		\$ 601,228				\$264,120
	<i>Schedule 1</i>		<i>Recon Line 11</i>		<i>Recon Line 11</i>				<i>Recon Line 12</i>

Weighted Average Cost of Capital (WACC) 0.43% monthly 5.18% Approved WACC with interest synchronization  
 Tax Rate 41.18%  
 Revenue Conversion Factor 1.70

Description	Factor
Overall Rate of Return	6.71% Rider PORCB (ILL. C. C. No. 10, 1st Revised Sheet No. 394).
Interest Synchronization --	
3.73% debt return x 41.18% combined effective income tax rate	-1.53%
After Tax Rate of Return	5.18%
Revenue Conversion Factor	1.70
Rate Base Conversion Factor	8.80%

	Cost	Weight	WACC
Debt	6.78%	54.96%	3.73%
Equity	6.61%	45.04%	2.98%
			6.71%

Tax Rate 41.18%

The allowed amortization of DICs and BSMICs under Rider PORCB is 10 years (ILL. C. C. No. 10, 1st Revised Sheet No. 394).

## Commonwealth Edison Company

## Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.

## Administrative and Operational Costs (AOCs)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Total</u>
1 Legal	\$ -	\$ 8,881	\$ 15,528	\$ 24,409
2 Electric Supplier Services	6,208	9,106	1,950	17,264
3 Internal Audit	-	-	1,758	1,758
4 <b>Payment Review, Verification and Other</b>	<u>\$ 6,208</u>	<u>\$ 17,987</u>	<u>\$ 19,236</u>	<u>\$ 43,431</u>
5 EDI (1)	\$ 82,305	\$ 975,556	\$ 2,284,241	\$ 3,342,102
6 IT Support (2)	137,520	309,759	314,058	761,338
7 <b>EDI and IT Support</b>	<u>\$ 219,826</u>	<u>\$ 1,285,315</u>	<u>\$ 2,598,299</u>	<u>\$ 4,103,440</u>
8	<u>\$ 226,033</u>	<u>\$ 1,303,302</u>	<u>\$ 2,617,535</u>	<u>\$ 4,146,871</u>

## Notes:

(1) Electronic Data Interchange (EDI) translation and transmission services provided by GXS & Accenture.

(2) IT costs billed to ComEd by Exelon Business Services Company (EBSC) for processing support. Includes software support, testing, and setting up RESs.

**Commonwealth Edison Company**  
**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**Amount of Write-offs Associated with Purchased Receivables**

Revenue Class	Amount			
	Total	2011	2012	2013
Residential	\$ 9,605,661	\$ 118,799	\$ 2,301,620	\$ 7,185,242
SC&I	1,015,171	14,842	289,770	710,559
LC&I	41	-	-	41
<b>Total</b>	<b>\$ 10,620,873</b>	<b>\$ 133,641</b>	<b>\$ 2,591,390</b>	<b>\$ 7,895,842</b>

Information obtained from ComEd's general ledger system.

**Commonwealth Edison Company**  
**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**Discounts Collected on Purchased Receivables**

Period	Discount	Amount			
		Total	2011	2012	2013
1/1/11 - 5/31/11	1.85%	\$ (29,737)	\$ (29,737)	\$ -	\$ -
6/1/11 - 5/31/12	1.84%	(3,045,974)	(1,157,227)	(1,888,747)	-
6/1/12 - 6/19/12	1.28%	(256,964)		(256,964)	
6/20/12 - 12/31/12	0.34%	(1,224,208)		(1,224,208)	
1/1/13 - 5/31/13	0.66%	(2,707,377)			(2,707,377)
6/1/13 - 9/8/13	-2.79%	10,547,877			10,547,877
9/9/13 - 12/31/13	0.66%	(2,431,223)			(2,431,223)
<b>Total</b>		<b>\$ 852,395</b>	<b>\$ (1,186,964)</b>	<b>\$ (3,369,919)</b>	<b>\$ 5,409,278</b>

Information obtained from ComEd's general ledger system.

**Commonwealth Edison Company**

**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**Revenues Associated with the Application of Customer Billing Adjustments (CB Adjustment) Billed through Rider RCA (Retail Customer Assessments)**

Revenue Class	Amount			
	Total	2011	2012	2013
Residential	\$ 1,801,126	\$ 1,308,650	\$ 492,699	\$ (223)
SC&I	186,646	135,506	51,437	(297)
LC&I	1	1	0	-
SL	1,981	1,451	528	2
Total	<u>\$ 1,989,754</u>	<u>\$ 1,445,608</u>	<u>\$ 544,664</u>	<u>\$ (518)</u>

Information obtained from ComEd's general ledger system.

**Commonwealth Edison Company**

**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**Revenues Associated with the Application of POR Adjustment as a Result of the \$0.50 per Bill Transaction Charge to the RESs**

Revenue Class	Amount			
	Total	2011	2012	2013
Residential	\$ 17,926,788	\$ 415,581	\$ 4,164,951	\$ 13,346,256
SC&I	1,072,330	40,465	293,970	737,896
LC&I	2	-	1	1
SL	340	21	97	222
<b>Total</b>	<b>\$ 18,999,459</b>	<b>\$ 456,067</b>	<b>\$ 4,459,018</b>	<b>\$ 14,084,374</b>

Information obtained from ComEd's general ledger system.

**Commonwealth Edison Company**  
**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**The Number of Retail Electric Suppliers (RESs) Taking Service under Rider PORCB as of December 31st**

	<u>2011</u>	<u>2012</u>	<u>2013</u>
The Number of Retail Electric Suppliers (RESs) Taking Service under Rider PORCB as of December 31st	21	38	70

**Commonwealth Edison Company**

**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

**The Amount of the Discounted Receivables Purchased in Accordance with the Provisions of Rider PORCB During the Year**

Revenue Class	Amount			
	Total	2011	2012	2013
Residential	\$ 1,356,187,801	\$ 41,591,695	\$ 353,085,071	\$ 961,511,035
SC&I	310,934,276	19,528,878	100,605,954	190,799,445
LC&I	(179,457)	-	(10,880)	(168,577) (a)
SL	87,852	4,421	14,699	68,732
Company Use	-	-	206	(206)
Other	(329)	(46)	(162)	(120)
<b>Total</b>	<b>\$ 1,667,030,143</b>	<b>\$ 61,124,947</b>	<b>\$ 453,694,888</b>	<b>\$ 1,152,210,308</b>

(a) Primarily relates to reclass adjustments between revenue classes (SC&I and LC&I) in CIMS.

Information obtained from ComEd's general ledger system.

Commonwealth Edison Company

Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.

**The amount of the PORCB investment and return recovered through other jurisdictions**

Description	Total	2011	2012	2013
Gross Plant	n/a	\$ 16,503,391	\$ 16,503,391	\$ 16,503,391
Accumulated Depreciation	n/a	(4,556,191)	(8,956,964)	(12,921,600)
Deferred Income Taxes	n/a	(4,413,068)	(2,749,286)	(1,301,923)
Net Rate Base (a)	n/a	<u>\$ 7,534,132</u>	<u>\$ 4,797,141</u>	<u>\$ 2,279,868</u>
Annual Book Depreciation (b)	n/a	<u>\$ 4,343,919</u>	<u>\$ 4,400,773</u>	<u>\$ 3,964,636</u>
Recovered through Transmission rates				
Depreciation Expense (b) * (e)	\$ 1,360,238	\$ 423,966	\$ 486,285	\$ 449,986
Return on Investment (a) * (e) * (g)	201,267	97,873	69,600	33,795
Recovered through Supply rates				
Depreciation Expense (b) * (d)	56,778	20,851	18,483	17,444
Return on Investment (a) * (d) * (f)	6,181	3,367	1,858	957
Total	<u>\$ 1,624,465</u>	<u>\$ 546,057</u>	<u>\$ 576,226</u>	<u>\$ 502,182</u>
Delivery Services W&S Allocator (c)		89.71%	88.48%	88.21%
Supply related W&S Allocator (d)		0.48%	0.42%	0.44%
Transmission W&S Allocator (e)		9.76%	11.05%	11.35%
Rate of Return - Delivery Service and Supply (f)		9.31%	9.22%	9.54%
Rate of Return - Transmission (g)		13.31%	13.13%	13.06%

**Commonwealth Edison Company**

**Revised Rider PORCB Reconciliation Report for the First POR Application Period of January 1, 2011 through December 31, 2013.**

Source: ICC Docket 14-0312  
 ComEd Ex. 3.02  
 WP 7  
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**Commonwealth Edison Company**  
 Outside Collection Agency Expenses  
2013  
 (In Dollars) (2)

Line No.	Description (A)	Total (B)	Jurisdictional (C)	Non- Jurisdictional (D)
1	Outside Collection Agency Expenses	<u>\$ 2,171,067</u>	<u>\$ 1,524,031</u> (1)	<u>\$ 647,036</u>

Notes:

(1) 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) \$	<u>2,323,505,000</u>
The Amount of the Discounted Receivables Purchased in Accordance with the Provisions of Rider PORCB During the Year	(B) \$	<u>1,152,210,000</u>
Sales to Ultimate Consumers (ComEd FERC Form 1, Page 300, Line 10, col. (b))	(C) \$	<u>3,799,138,000</u>
(B) + (C)	(D) \$	<u>4,951,348,000</u>
Total Outside Collection Agency Expenses (Line 1, Column B)	(E) \$	<u>2,171,067</u>
Jurisdictional Percent of Outside Collection Agency Fees ((A+B)/(D))		<u>70.20%</u>
Outside collection agency fees attributable to Delivery Service Revenue	\$	1,018,810
Outside collection agency fees attributable to PORCB Revenue ((B)/(D))*(E)		<u>505,221</u>
Jurisdictional Outside Collection Agency Expenses (Line 1, Column C)	\$	<u>1,524,031</u>

(2) The amounts shown on WP-7 as originally filed in ICC Docket 14-0312 was presented in thousands. For consistency with other schedules in this filing, the amounts have been converted to dollars.