

Commonwealth Edison Company  
Summary of AG/City Contested Ratemaking Adjustments After Surrebuttal

Line No.	Description	Sponsor	Input Cell	FR A-1 Revenue Requirement \$000		
				Rate Year	Reconciliation	Total
1	ComEd Rebuttal Position Ex. 9.01 FR A-1	Newhouse		\$ 2,438,423	\$ 89,719	\$ 2,528,142
2	Reduce Debit ADIT-Bad Debt Provision	Brosch	App 4; line 1, cols C & D	\$ (1,850)	\$ (2,118)	\$ (3,968)
3	Eliminate Exelon/PEPCO Merger Costs	Brosch	App 7; line 13, col F and line 61, col D	\$ (3,844)	\$ (4,422)	\$ (8,266)
4						
5						
6						
7	AG/City Adjusted Revenue Requirement			<u>\$ 2,432,729</u>	<u>\$ 83,180</u>	<u>\$ 2,515,909</u>

Changes to input values on the ensuing pages of this exhibit are shown in red-outlined cells.

Commonwealth Edison Company			Sch FR A-1
Net Revenue Requirement Computation			2014 Actual Data
<i>(Modified consistent with AG/City proposed adjustments)</i>			2015 Projected Additions
Ln	Description	Source	Amt (\$ in 000s)
<b>DS Operating Expenses</b>			
1	Distribution Expense	Sch FR C-1 Ln 11	\$ 461,598
2	Customer Accts Expense	Sch FR C-1 Ln 12	196,787
3	Customer Service and Informational Expense	Sch FR C-1 Ln 13	26,308
4	A&G Expense	Sch FR C-1 Ln 14	341,487
5	Current Depreciation and Amort Expense	Sch FR C-1 Ln 15	473,086
6	Projected Depreciation and Amort Expense	Sch FR C-1 Ln 16	49,817
7	Taxes Other Than Income	Sch FR C-1 Ln 17	142,759
8	Regulatory Asset Amort	Sch FR C-1 Ln 18	43,285
9	Pension Funding Cost	Sch FR C-1 Ln 19	51,984
10	Other Expense Adjs	Sch FR C-1 Ln 20	(30,511)
11	<b>Total DS Operating Expenses</b>	Sum of (Ln 1) thru (Ln 10)	1,756,600
12	<b>DS Rate Base</b>	Sch FR B-1 Ln 36	\$ 8,258,605
13	Pre-Tax Wtd Avg Cost of Capital (%)	Sch FR D-1 Col C Ln 21	7.05%
14	Authorized Return	(Ln 12) * (Ln 13)	\$ 582,232
15	Interest Synchronization Deduction	(Sch FR C-4 Ln 9) * (-1.0)	(95,894)
16	After Tax Return on DS Rate Base	(Ln 14) + (Ln 15)	\$ 486,338
17	Incremental Tax Gross Up Factor (%)	Sch FR C-4 Ln 5	69.996%
18	Incremental Tax Gross Up	(Ln 16) * (Ln 17)	\$ 340,417
19	Impact of ITCs and Permanent Tax Differences	Sch FR C-4 Ln 14	(19,627)
20	Authorized Return Grossed Up for Taxes	(Ln 16) + (Ln 18) + (Ln 19)	\$ 807,128
21	Revenue Requirement Before Other Revenues	(Ln 11) + (Ln 20)	2,563,728
22	Total Other Revenues	App 10 Col F Ln 59	130,999
23	<b>Revenue Requirement</b>	(Ln 21) - (Ln 22)	\$ 2,432,729
24	Reconciliation with Interest	Sch FR A-4 Ln 31	\$ 83,180
<b>ROE Collar</b>			
25	DS ROE (%)	Sch FR A-3 Ln 26	9.47%
26	Allowed ROE (%)	Sch FR D-1 Col D Ln 11	9.09%
27	Maximum Allowed ROE (%)	(Ln 26) + (0.5%)	9.59%
28	Minimum Allowed ROE (%)	(Ln 26) - (0.5%)	8.59%
29	Percent Above Maximum Allowed ROE (%)	IF(Ln 25) > (Ln 27) THEN (Ln 25) - (Ln 27) ELSE (0.0%)	0.00%
30	Amt Above Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 29) * (-1.0)	\$ 0
31	Percent Below Minimum Allowed ROE (%)	IF(Ln 25) < (Ln 28) THEN (Ln 28) - (Ln 25) ELSE (0.0%)	0.00%
32	Amt Below Allowed ROE Collar	(Sch FR A-3 Ln 5) * (Ln 31)	\$ 0
33	ROE Collar Adj After Tax	(Ln 30) + (Ln 32)	\$ 0
34	ROE Collar Tax Gross-Up	(Ln 33) * (Sch FR C-4 Ln 5)	\$ 0
35	<b>ROE Collar Adj</b>	(Ln 33) + Ln 34)	\$ 0
36	<b>Net Revenue Requirement</b>	<b>(Ln 23) + (Ln 24) + (Ln 35)</b>	<b>\$ 2,515,909</b>
37	Prior Yr Applicable Net Revenue Requirement	Prior Yr Sch FR A-1 Ln 36	2,582,014
38	Change in Net Revenue Requirement From Prior Yr	(Ln 36) - (Ln 37)	\$ (66,105)

Commonwealth Edison Company						Sch FR C-1	
Expenses Computation						2014 Actual Data	
<i>(Modified consistent with AG/City proposed adjustments)</i>						2015 Projected Additions	
	(A)	(B)	(C)	(D)	(E)	(F)	
Ln	Description	Source	Distribution (\$ in 000s)	Customer Accts (\$ in 000s)	Customer Service and Informational (\$ in 000s)	A&G (\$ in 000s)	
<b>DS Jurisdictional Expenses</b>							
1	Expense Amt	FERC Fm 1 Pgs 322-323 Col B Lns 156, 164, 171 and 197	\$466,699	\$252,022	\$244,512	\$426,075	
2	Adjs for Rate Making, Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, and Other	App 7 Ln 22 Cols C, D, E, and F	(5,101)	(55,235)	(218,204)	(41,494)	
3	Expense Amt After Adjs	(Ln 1) + (Ln 2)	\$461,598	\$196,787	\$26,308	\$384,581	
4	Wages & Salaries Allocator (%)	Sch FR A-2 Ln 8				87.74%	
5	A&G Total Before Direct Assignment	(Ln 3) * (Ln 4)				\$337,431	
6	Directly Assigned Regulatory Commission Expense	App 7 Ln 23				4,056	
7	Total DS A&G Expense	(Ln 5) + (Ln 6)				\$341,487	
			Plant Related	Labor Related	100% DS Jurisdictional	Property Taxes	Total
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Sum of (C) thru (F) (\$ in 000s)
<b>Taxes Other Than Income</b>							
8	Taxes Other Than Income	App 7 Ln 62 Cols C, D, E, and F	(\$1,164)	\$26,538	\$105,719	\$23,959	
9	Allocator (%)	Sch FR A-2 Ln 23; Sch FR A-2 Ln 8; Taxes Recovered Thru Other Tariffs Excluded From Expense, WP 7	76.03%	87.74%	100.00%	61.11%	
10	<b>DS Jurisdictional Taxes Other Than Income</b>	(Ln 8) * (Ln 9)	(\$885)	\$23,284	\$105,719	\$14,641	\$142,759
<b>Expense Summary</b>							
11	Distribution Expense	Col C Ln 3	\$461,598	To Sch FR A-1 Ln 1 and To Sch FR A-1- REC Ln 1			
12	Customer Accts Expense	Col D Ln 3	196,787	To Sch FR A-1 Ln 2 and To Sch FR A-1- REC Ln 2			
13	Customer Service and Informational Expense	Col E Ln 3	26,308	To Sch FR A-1 Ln 3 and To Sch FR A-1- REC Ln 3			
14	A&G Expense	Col F Ln 7	341,487	To Sch FR A-1 Ln 4 and To Sch FR A-1- REC Ln 4			
15	Current Depreciation and Amort Expense	Sch FR C-2 Col G Ln 6	473,086	To Sch FR A-1 Ln 5 and To Sch FR A-1- REC Ln 5			
16	Projected Depreciation and Amort Expense	Sch FR C-2 Col G Ln 9b	49,817	To Sch FR A-1 Ln 6			
17	Taxes Other Than Income	Col G Ln 10	142,759	To Sch FR A-1 Ln 7 and To Sch FR A-1- REC Ln 7			
18	Regulatory Asset Amort	App 7 Col D Ln 40	43,285	To Sch FR A-1 Ln 8 and To Sch FR A-1- REC Ln 8			
19	Pension Funding Cost	Sch FR C-3 Ln 7	51,984	To Sch FR A-1 Ln 9 and To Sch FR A-1- REC Ln 9			
20	Other Expense Adjs	App 7 Ln 26 + App 7 Ln 27	(\$30,511)	To Sch FR A-1 Ln 10 and To Sch FR A-1- REC Ln 10			
21	<b>Total DS Operating Expenses</b>	Sum of (Ln 11) thru (Ln 20)	\$1,756,600				

Commonwealth Edison Company				App 4		
<b>Accumulated Deferred Income Taxes Information</b>				2014	Actual Data	
				2015	Projected Additions	
	(A)	(B)	(C)	(D)		
Ln	Description	Source	Total	DS Jurisdictional		
Acct / Item - Debit / (Credit) Balance			(\$ in 000s)	(\$ in 000s)		
<b>Acct 190</b>						
1	Current	WP 4	\$ 50,094	\$	53,237	
2	Non Current	WP 4	375,779		144,647	
3	<b>Total Acct 190</b>	(Ln 1) + (Ln 2)	425,873		197,884	
<b>Acct 282</b>						
4	Acct 282 - Liberalized Depreciation - Plant & Equipment	WP 4	\$ (3,212,823)	\$	(2,442,709)	
5	Acct 282 - Other Property	WP 4	(901,172)		(636,965)	
6	<b>Total Acct 282</b>	(Ln 4) + (Ln 5)	(4,113,995)		(3,079,674)	
<b>Acct 283</b>						
7	Current	WP 4	\$ 2,513	\$	2,058	
8	Non Current	WP 4	(1,042,768)		(306,832)	
9	<b>Total Acct 283</b>	(Ln 7) + (Ln 8)	(1,040,255)		(304,774)	
10	Amts Recovered Through Other Tariffs, Disallowed in Previous ICC Orders, Other Adjs	WP 4			2,797	
11	<b>Total ADIT After Adjs</b>	(Ln 3) + (Ln 6) + (Ln 9) + (Ln 10)	(4,728,377)		(3,183,767)	To Sch FR B-1 Ln 17
12	ADIT Associated with Pension Asset	WP 4			(419,990)	To Sch FR C-3 Ln 2

Commonwealth Edison Company

App 7

**Expense Information**

2014 Actual Data  
2015 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Ln	Description	Source	Distribution	Customer Accts	Customer Service and Informational	A&G	Total	
							Sum of Col (C) thru Col (F)	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
1	City of Chicago / Midwest Generation Settlement	WP 7	\$ -	\$ -	\$ -	\$ (5,340)	\$ (5,340)	
2	Franchise Requirements	Acct 927	-	-	-	38,903	38,903	
3	Duplicate Charges (Credit)	Acct 929	-	-	-	(38,903)	(38,903)	
4	Industry Memberships - Professional Membership Associations	WP 7	-	-	-	-	-	
5	Charitable Contributions	WP 7	-	2,658	-	3,798	6,456	
6	General Advertising Expenses - Non Safety or Informational	WP 7	-	-	-	(3,566)	(3,566)	
7	Bank Fees - Credit Facility Fees Included in the Cost of Capital	WP 7	-	-	-	(315)	(315)	
8	CARE Program Expenses	WP 7	-	-	-	-	-	
9	Non DS Uncollectible Expenses - Outside Agency	WP 7	-	(584)	-	-	(584)	
10	Regulatory Commission Expenses	Acct 928	-	-	-	(4,468)	(4,468)	
11	Uncollectible Accounts (1')	Acct 904	-	(45,131)	-	-	(45,131)	
12	Incentive Comp Related to Net Income	WP 7	-	-	-	-	-	
13	Other Rate Making Adjs If Any	WP 7	-	-	-	(4,373)	(4,373)	
	Recovered Thru Other Tariffs							
14	Supply Administration Costs	WP 7	-	-	-	(700)	(700)	
15	Residential Real Time Pricing	WP 7	-	-	(27)	(1,761)	(1,788)	
16	Expenses for Manufactured Gas Plants	WP 7	-	-	-	-	-	
17	Energy Efficiency and Demand Response Programs	WP 7	-	-	(214,606)	-	(214,606)	
18	Rider AMP Pilot	WP 7	-	-	-	-	-	
19	Interest Accrued on Customer Deposits	WP 7	-	171	-	-	171	
20	Other Recovered Thru Other Tariffs Adjs If Any	WP 7	-	(12,239)	-	-	(12,239)	
21	Voluntary Exclusions If Any	WP 7	(5,101)	(110)	(3,571)	(24,769)	(33,551)	
22	<b>Total Adjustments to Operating Expenses</b>	Sum of (Ln 1) thru (Ln 21)	\$ (5,101)	\$ (55,235)	\$ (218,204)	\$ (41,494)	\$ (320,034)	
			To Sch FR C-1 Col C Ln 2	To Sch FR C-1 Col D Ln 2	To Sch FR C-1 Col E Ln 2	To Sch FR C-1 Col F Ln 2		
23	Regulatory Commission Expenses Directly Assigned to Distribution - Acct 928	WP 7					\$ 4,056	
							To Sch FR C-1 Col F Ln 6	

Commonwealth Edison Company

App 7

Expense Information

2014 Actual Data  
2015 Projected Additions

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			Total Expense Adj	Amort Amt (C) / (-5.0)	Adj to Revenue Requirement (C) + (D)			
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)			
24	Incremental Storm	WP 8	\$ (38,139)	\$ 7,628	\$ (30,511)			
25	Other One-Time Expenses > \$10M If Any	WP 8	-	-	-			
26	<b>Total Adjs to Operating Expenses &gt; \$10M</b>	(Ln 24) + (Ln 25)			\$ (30,511)	To Sch FR C-1 Ln 20		
27	<b>Amort of Initial Rate Case Expense</b>	WP 8			\$ -	To Sch FR C-1 Ln 20		
			Total	DS Jurisdictional				
			(\$ in 000s)	(\$ in 000s)				
	<b>Account 407.3 Regulatory Asset Amort</b>							
28	Employee Incentive Payments - March 2003 Agreement	WP 7	\$ 256	\$ 256				
29	Conditional Asset Retirement Obligations	WP 7	1,414	-				
30	Recoverable RTO Start Up Costs	WP 7	2,608	-				
31	MGP Remediation Costs	WP 7	26,330	-				
32	Original Cost Audit Costs	WP 7	225	225				
33	Rehearing on ICC Dkt 05-0597	WP 7	29	29				
34	Lease Abandonment Costs	WP 7	44	44				
35	Rate Case Costs - ICC Dkt 07-0566	WP 7	1,234	1,234				
36	FIN 47 PCB Costs	WP 7	-	-				
37	Rider AMP Regulatory Asset	WP 7	1,133	1,133				
38	Under Recovered Uncollectible Amts	WP 7	-	-				
39	Other Regulatory Asset Amort If Any	WP 7	47,715	40,364				
40	<b>Total Regulatory Asset Amort FERC Fm 1 Pg 114 Col C Ln 12 Entered in Col C</b>	Sum of (Ln 28) thru (Ln 39)	\$ 80,988	\$ 43,285	To Sch FR C-1 Ln 18			
Ln	Description	Source	Plant Related	Labor Related	100% DS	Property Taxes	Recovered Through Other Tariffs	Total Sum of Col (C) thru Col (G)
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
	<b>Taxes Other Than Income</b>							
	Type of Tax							
41	Real Estate	WP 7	\$ -	\$ -	\$ -	\$ 23,959	\$ -	\$ 23,959
42	Illinois Use Tax on Purchases	WP 7	(3,472)	-	-	-	-	(3,472)
43	Vehicle Use	WP 7	19	-	-	-	-	19
44	State Franchise	WP 7	2,217	-	-	-	-	2,217
45	Chicago Use	WP 7	72	-	-	-	-	72
46	Chicago Transaction	WP 7	-	-	-	-	-	-
47	Chicago Dark Fiber Revenue	WP 7	-	-	-	-	-	-
48	Unemployment & State Unemployment	WP 7	-	-	-	-	-	-
49	FICA	WP 7	-	27,346	-	-	-	27,346
50	City of Chicago	WP 7	-	-	-	-	-	-
51	Electricity Distribution	WP 7	-	-	101,883	-	-	101,883
52	Public Utility Fund	WP 7	-	-	3,836	-	-	3,836
53	Electricity Excise	WP 7	-	-	-	-	-	-
54	Rider RCA - Low Income Assistance	WP 7	-	-	-	-	41,762	41,762
55	Rider RCA - Renewable	WP 7	-	-	-	-	4,356	4,356
56	Infrastructure	WP 7	-	-	-	-	89,716	89,716
57	Municipal Utility	WP 7	-	-	-	-	-	-
58	Other Taxes Other Than Income If Any	WP 7	-	-	-	-	-	-
59	<b>Total Taxes Other Than Income - FERC Form 1 Pg 114 Col C Ln 14 Entered in Col H</b>	Sum of (Ln 41) thru (Ln 58)	\$ (1,164)	\$ 27,346	\$ 105,719	\$ 23,959	\$ 135,834	\$ 291,694
	Costs Recovered Through Other Tariffs and Other Reductions							
60	Adj For Payroll Taxes for Supply Administration	WP 7		\$ (110)				
61	Other Adjs	WP 7		(699)				
62	<b>Total Taxes Other Than Income</b>	(Ln 59) + (Ln 60) + (Ln 61)	\$ (1,164)	\$ 26,538	\$ 105,719	\$ 23,959	\$ 135,834	
			To Sch FR C-1 Col C Ln 8	To Sch FR C-1 Col D Ln 8	To Sch FR C-1 Col E Ln 8	To Sch FR C-1 Col F Ln 8		
(1')	Account 904, Uncollectable accounts has been removed and are recovered through Rider UF.							