

Commonwealth Edison Company
Summary of BSC Costs Charged to ComEd
For the Year 2015
(In Thousands)

Line No.	FERC Account(s)	Description	Total Amount Charged from BSC to ComEd	Directs		Indirects	Comment/Description of Allocation
				(D)	(E)		
	(A)	(B)	(C)				(F)
1	107000	Construction Work in Progress	\$ 94,872	\$ 47,402	\$	47,470	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
2	108100	Retirement work in progress-removal	2,644	1,596		1,048	Applied to Delivery Service Plant in Service or Projected Additions. See Page 2.
3	163000	Stores expense (Allocated to Capital)	4,687	80		4,607	Allocated to Delivery Service Rate Base. See Page 2.
4		Total Capital and Regulatory Asset	102,203	49,078		53,125	
5	254000	Other Reg Liabilities	49	37		12	Excluded from Delivery Services Rate Base. Settled through Rider EDA.
6	163000	Stores expense (Allocated to O&M)	328	6		322	Allocated to Delivery Service Operating Expenses. See Page 3.
7	416000	Expense of merchandising, jobbing/contracting	7	7		-	Excluded from Delivery Services Operating Expenses. See Page 3.
8	416004	3rd Party Billing	4	-		4	Excluded from Delivery Services Operating Expenses. See Page 3.
9	426100	Donations	2,250	-		2,250	Excluded from Delivery Services Operating Expenses. See Page 3.
10	426300	Penalties	(2)	-		(2)	Excluded from Delivery Services Operating Expenses. See Page 3.
11	426400	Expenses of civic and political activities	407	-		407	Excluded from Delivery Services Operating Expenses. See Page 3.
12	426500	Other Deductions	12	-		12	Excluded from Delivery Services Operating Expenses. See Page 3.
13	560-573	Transmission	21,423	1,815		19,608	Excluded from Delivery Services Operating Expenses. See Page 3.
14	580-598	Distribution	12,648	8,144		4,504	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
15	901-908	Customer	24,200	11,948		12,252	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
16	920-935	A&G	135,120	32,642		102,478	Included in Delivery Service Operating Expenses after adjustments. See Page 3.
17		Total Expenses	196,397	54,562		141,835	
18		Total BSC Costs (1)	<u>\$ 298,649</u>	<u>\$ 103,677</u>		<u>\$ 194,972</u>	
(1)	Reconciliation to Revenues recorded by BSC :						
		Total BSC Costs on ComEd Ledger	\$ 298,649				
		Less: Topsides on ComEd but not on BSC for incentive adjs.	(2,556)	(2)			
		Less: Topside IT project corrections	(248)	(3)			
		Plus: Net BSC Costs re-billed to ComEd of Indiana	10				
		Plus: Misc accounting entries	6				
		BSC 2015 Total Revenues from ComEd (see page 4 of 4)	<u>\$ 295,861</u>				
(2)	The AIP and 401K KPIs as finalized during the December post-close process were higher than what had been accrued on BSC's ledger as of the end of December, and management determined not to re-open BSC's books. Instead, the equivalent to what BSC would have allocated to each OpCo was accrued on the OpCos' books during the post-close period in the codeblocks to which BSC would have allocated the costs. The accruals then reversed in January and the dollars were accrued in January on BSC's ledger, thus getting allocated to the OpCos and offsetting the reversal of the December accruals.						
(3)	BSC IT-related accounting corrections in 2015 that were recorded to as Expense rather than Revenue on the BSC ledger. The corrections will be reversed and re-billed recorded in 2016.						

Commonwealth Edison Company
 BSC Capital and Regulatory Asset Charges included in Rate Base
 For the Year 2015
 (In Thousands)

Line No.	FERC Account(s)	Sch B-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Rate Base (D)	Exclude Non-Delivery Service Accounts (E)	Exclude Amounts for Projected Plant Additions to be placed in Service in 2017 and beyond (F)	Adjusted BSC Costs Cols (D) thru (F) (G)	Jurisdictional BSC Costs Included in Rate Base, Before Sch B-2 Adjustments (a) (H)	Additional Adjustments Included in Sch B-1 FY, page 1, Col (C) (I)	Jurisdictional BSC Costs Included in Rate Base (b) Cols (H) + (I) (J)	Details by Direct and MMF/Non-MMF Indirect								
											Jurisdictional BSC Costs Included in Rate Base - Direct (K)	Jurisdictional BSC Costs Included in Rate Base - Indirect MMF (L)	Jurisdictional BSC Costs Included in Rate Base - Indirect Non-MMF (g) (M)	Total (N)					
1																			
2	163000	Lines 2 & 3	Stores expense allocated to capital	\$ 4,687			\$ 4,687	\$ 4,100 (d)		\$ 4,100	\$ 70	\$ 1,975	\$ 2,055	\$ 4,100					
3			Capital Expenditures																
4	107000	Lines 2 & 3	Construction Work in Progress	\$ 94,872	\$ (13,495) (c)	\$ (3,667)	\$ 77,710	\$ 77,710	\$ (136) (e)	\$ 77,574	\$ 38,759	\$ 19,019	\$ 19,796	\$ 77,574					
5	108100	Lines 6 & 7	Retirement Work in Progress	\$ 2,644	\$ (759) (c)		\$ 1,885	\$ 1,885		\$ 1,885	\$ 1,138	\$ 366	\$ 381	\$ 1,885					
6			Total capital Expenditures	\$ 97,516	\$ (14,254)	\$ (3,667)	\$ 79,595	\$ 79,595	\$ (136)	\$ 79,459	\$ 39,897	\$ 19,385	\$ 20,177	\$ 79,459					
7		Total		\$ 102,203	\$ (14,254)	\$ (3,667)	\$ 84,282	\$ 83,695	\$ (136)	\$ 83,559	\$ 39,967	\$ 21,360	\$ 22,232	\$ 83,559					

Notes:

- (a) Amount included each line of Schedule B-1 FY, Page 1, Column (B) - Represents the amounts before jurisdictional adjustments on Schedule B-2, and only includes BSC costs which closed to plant in service in 2015, and such costs included in ComEd's 2016 projected plant additions.
- (b) Amount included each line of Schedule B-1 FY, Page 1, Column (D) - Represents the amounts after jurisdictional adjustments on Schedule B-2.
- (c) Adjustment includes amount directly charged to Transmission and the portion of General and Intangible plant allocated to Transmission.
- (d) 93.46% of Undistributed Stores Expenses are allocated to Capital and shown in Column (D). The capital amount is multiplied by the Wages and Salary Allocator and the result, shown in Column (H), is included in Distribution rate base.
- (e) BSC portion of adjustment for 401k Profit Sharing included on Schedule B-2.6 line 10.
- (f) See calculation of MMF as % of Indirects on Line 3, col. (E), page 4 of 4.
- (g) See calculation of Non-MMF as % of Indirects on Line 10, col. (E), page 4 of 4.

Commonwealth Edison Company
BSC Expense Included in Operating Expenses
For the Year 2015
(In Thousands)

Line No.	FERC Account(s)	Sch C-1 FY, Page 1, Line Reference	Description	BSC Costs Charged to ComEd included in Operating Expenses	Exclude Non-Delivery Service Accounts	Exclude Amounts for which Recovery is Not Requested	Adjusted BSC Costs Cols (D) thru (F)	Jurisdictional BSC Costs Included in Operating Expenses, Before Sch C-2 Adjustments (a)	Additional Adjustments Included in Sch C-1 FY, page 1, Col (C)	Jurisdictional BSC Costs Included in Operating Expenses (b) Cols (H) + (I)	Details by Direct and MME/Non-MME Indirect			
											Jurisdictional BSC Costs Included in Operating Expenses Direct	Jurisdictional BSC Costs Included in Operating Expenses - Indirect MME (b)	Jurisdictional BSC Costs Included in Operating Expenses - Indirect Non-MME (i)	Total
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	
1			Operating Expenses									49.0%	51.0%	
2	163000	Line 8	Stores expense allocated to O&M	\$ 328	\$ -	\$ -	\$ 328	\$ 287 (e)	\$ -	\$ 287	\$ 5	\$ 138	\$ 144	\$ 287
3	560-573	Line 6	Transmission	21,423	(21,423)	-	-	-	-	-	-	-	-	-
4	580-598	Line 8	Distribution	12,648	-	-	12,648	12,648	-	12,648	8,144	2,207	2,297	12,648
5	901-908	Lines 9+10	Customer Accounts Expenses	24,200	-	-	24,200	24,200	-	24,200	11,948	6,003	6,249	24,200
6	920-935	Line 12	Administrative and General Expenses	135,120	-	(9,642) (d)	125,478	109,756 (f)	(300) (g)	109,456	26,442	40,677	42,337	109,456
7			Total Operating Expenses	\$ 193,719	\$ (21,423)	\$ (9,642)	\$ 162,654	\$ 146,890	\$ (300)	\$ 146,590	\$ 46,539	\$ 49,025	\$ 51,026	\$ 146,591
8			Other Income and Deductions											
9	416000	N/A	Expense of merchandising, jobbing/contracting	7	(7)	-	-	-	-	-	-	-	-	-
10	416004	N/A	3rd Party Billing	4	(4)	-	-	-	-	-	-	-	-	-
11	426100	Line 12	Donations	2,250	(2,250) (c)	-	-	-	-	-	-	-	-	-
12	426300	N/A	Penalties	(2)	2	-	-	-	-	-	-	-	-	-
13	426400	N/A	Expenses of civic and political activities	407	(407)	-	-	-	-	-	-	-	-	-
14	426500	N/A	Other Deductions	12	(12)	-	-	-	-	-	-	-	-	-
15			Total Other Income and Deductions	\$ 2,678	\$ (2,678)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16		Total		\$ 196,397	\$ (24,101)	\$ (9,642)	\$ 162,654	\$ 146,890	\$ (300)	\$ 146,590	\$ 46,539	\$ 49,025	\$ 51,026	\$ 146,591

Notes:

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

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

(c) BSC allocated donations are excluded from 2015 Revenue Requirement.

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

(i) BSC allocated general advertising expenses included in adj shown on WPC-1a, Line 11. (FERC 930100, Accounts 529xxx) \$ (361)

(ii) BSC allocated exec compensation incl. in adj. shown on WPC-1a, line 15. (From WPC-1c line 9, Col (M) less Col (C)) (7,599)

(iii) 50% of BSC allocated corporate jet costs included in adj. shown on WPC-1a, Line 23, Col. (J). (From WPC-1i) (1,682)

\$ (9,642)

(e) 6.54% of Undistributed Stores Expenses are allocated to O&M Expense and shown in Column (D). The O&M amount is multiplied by the Wages and Salary Allocator and the result, shown in Column (H), is included in Distribution expense.

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

(g) BSC portion of adjustment for 401k Profit Sharing included on Schedule C-2, Column (F), Line 12.

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

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

Top Allocators used to bill costs to ComEd by BSC - 2015

Line No.		2015 BSC Revenues			2015 BSC Revenues	
		Rank	Total Revenues from ComEd	Revenue as a % of Total Rev	Indirect Revenues from ComEd	Revenue as a % of Total Indirect Revenue
		(A)	(B)	(C)	(D)	(E)
1	Modified Massachusetts Formula (MMF)		(73,900,461)	25.0%	(73,900,461)	38.5%
2	Exelon Energy Delivery (EED) MMF		(20,319,370)	6.9%	(20,319,370)	10.6%
3			(94,219,832)	31.8%	(94,219,832)	49.0%
4	Number of NERC v5 Registered Critical Cyber Assets	1	(32,594,340)	11.0%	(32,594,340)	17.0%
5	Number of Customers-EED Client Companies Only (ComEd, PECO)	2	(10,143,587)	3.4%	(10,143,587)	5.3%
6	Total IT Infrastructure Services Billings	3	(9,000,944)	3.0%	(9,000,944)	4.7%
7	Total IT Service Company Billings	4	(5,759,504)	1.9%	(5,759,504)	3.0%
8	Units Other - Maintenance costs under Oracle PULA agreement	5	(4,775,797)	1.6%	(4,775,797)	2.5%
9	Other Allocators		(35,684,052)	12.1%	(35,684,052)	18.6%
10	Sub-Total: Non-MMF Indirect Revenues from ComEd		(97,958,224)	33.1%	(97,958,224)	51.0%
11	Direct Billed		(103,683,057)	35.0%		
12	Total Revenues from ComEd		(295,861,113)	100.0%	Total Indirect Revenues from ComEd	(192,178,055) 100.0%