

Commonwealth Edison Company
Overall Financial Summary
Test Year 2015 Recon Year (1)
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 7,781,197
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 429,705
3	Jurisdictional Rate of Return - Present Rates	A-4	5.52%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	6.69%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 520,566
6	Jurisdictional Operating Income Difference (Line 5 less Line 2)	A-4	\$ 90,861
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.6677
8	Jurisdictional Revenue Increase/(Decrease) Requested - excluding Add-on Revenue Taxes	C-1	\$ 151,532
9	Jurisdictional Revenue Increase/(Decrease) Requested - including Add-on Revenue Taxes		\$ 151,532 (2)

Notes:

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

Schedule A-4 RY
 Page 1 of 1

Commonwealth Edison Company
Comparison to Prior Rate Order - 2015 Recon Year
 (In Thousands)

Witness: Newhouse

Line No.	Description (A)	2015 (1) (B)	ICC Order- Docket 15-0287 (2) (C)	Source (D)
1	Original Cost Rate Base	\$ 7,781,197	\$ 7,081,391	Sch 1RY, Line 24
2	Operating Income at Present Rates	\$ 429,705	\$ 500,296	Sch 1RY, Line 23
3	Rate of Return (Line 2 / Line 1)	5.52%	7.06%	
4	Cost of Capital	6.69%	7.02%	Sch 1RY, Line 25
5	Operating Income at Proposed / Approved Rates	\$ 520,566	\$ 497,114	Sch 1RY, Line 23
6	Income Deficiency / (Excess) (Line 2 - Line 5)	\$ 90,861	\$ (3,182)	
7	Gross Revenue Conversion Factor	1.6677	1.7000	Sch 7RY
8	Revenue Increase Requested / Approved	\$ 151,532	\$ (5,410)	Sch 7RY

Notes:

- (1) Without identified *projected* adjustments.
- (2) Final Order: December 2015 Appendix B

Commonwealth Edison Company
 Jurisdictional Rate Base Summary - 2015 Recon Year
December 31, 2015
 (In Thousands)

Witness: Newhouse

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
	(A)	(B)	(C)	(D)
1	Plant-in-Service			
2	Distribution Plant	\$ 16,558,514	\$ (27,630)	\$ 16,530,884
3	General and Intangible Plant	1,925,405	(17,734)	1,907,671
4	Subtotal	<u>\$ 18,483,919</u>	<u>\$ (45,364)</u>	<u>\$ 18,438,555</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,830,434)	\$ 3,639	\$ (5,826,795)
7	General and Intangible Plant	(888,390)	17,397	(870,993)
8	Subtotal	<u>\$ (6,718,824)</u>	<u>\$ 21,036</u>	<u>\$ (6,697,788)</u>
9	Construction Work in Progress	\$ 40,654	\$ -	\$ 40,654
10	Cash Working Capital	(50,373)	-	(50,373)
11	Materials & Supplies Inventories	72,065	-	72,065
12	Accumulated Deferred Income Taxes	(3,564,639)	2,278	(3,562,361)
13	Regulatory Assets & Liabilities, Net	147,089	46,784	193,873
14	Deferred Costs	34,034	-	34,034
15	Operating Reserves	(311,319)	-	(311,319)
16	Asset Retirement Obligation	(22,055)	-	(22,055)
17	Deferred Liabilities	(6,755)	(108,393)	(115,148)
18	Customer Deposits	(131,133)	-	(131,133)
19	Customer Advances	<u>(107,807)</u>	<u>-</u>	<u>(107,807)</u>
20	Total	<u>\$ 7,864,856</u>	<u>\$ (83,659)</u>	<u>\$ 7,781,197</u>

Commonwealth Edison Company
Jurisdictional Rate Base Summary - 2015 Recon Year
December 31, 2015
(In Thousands)

Schedule B-1 RY
Page 2 of 2

Witness: Newhouse

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Base	Supporting Schedule / Workpaper
(A)	(B)	(C)	(D)	(E)	(F)	
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 16,558,514	\$ -	\$ 16,558,514	B-5
3	General and Intangible Plant		2,448,102	(522,697)	1,925,405	WPB-1
4	Subtotal		<u>\$ 19,006,616</u>	<u>\$ (522,697)</u>	<u>\$ 18,483,919</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,830,434)	\$ -	\$ (5,830,434)	B-6
7	General and Intangible Plant		(1,140,449)	252,059	(888,390)	WPB-1
8	Subtotal		<u>\$ (6,970,883)</u>	<u>\$ 252,059</u>	<u>\$ (6,718,824)</u>	
9	Construction Work in Progress	107	\$ 571,693	\$ (531,039)	\$ 40,654	B-7
10	Cash Working Capital	-	-	(50,373)	(50,373)	B-8
11	Materials & Supplies Inventories	154, 155 & 163	163,510	(91,445)	72,065	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(5,205,783)	1,641,144	(3,564,639)	B-9
13	Regulatory Assets	182.3	1,075,222	(928,133)	147,089	B-10
14	Deferred Costs	186	3,987,633	(3,953,599)	34,034	B-10
15	Operating Reserves	228	(619,544)	308,225	(311,319)	B-10
16	Asset Retirement Obligation	230	(112,592)	90,537	(22,055)	B-10
17	Deferred Liabilities	253	(244,855)	238,100	(6,755)	B-10
18	Customer Deposits	235	(131,133)	-	(131,133)	B-13
19	Customer Advances	252	(111,191)	3,384	(107,807)	B-15
20	Total		<u>\$ 11,408,693</u>	<u>\$ (3,543,837)</u>	<u>\$ 7,864,856</u>	

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.

Commonwealth Edison CompanySummary of Utility Adjustments To Test Year Rate Base - 2015 Recon Year

(In Thousands)

Witness: Newhouse

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (21,496)	\$ (3,269)	\$ -	\$ -	\$ -
3	General and Intangible Plant	-	-	(14,437)	-	-
4	Subtotal	<u>\$ (21,496)</u>	<u>\$ (3,269)</u>	<u>\$ (14,437)</u>	<u>\$ -</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 3,109	\$ 460	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	14,337	-	-
8	Subtotal	<u>\$ 3,109</u>	<u>\$ 460</u>	<u>\$ 14,337</u>	<u>\$ -</u>	<u>\$ -</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	1,659	469	40	-	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Other Deferred Charges	-	-	-	-	-
18	Customer Advances	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-
20	Total	<u>\$ (16,728)</u>	<u>\$ (2,340)</u>	<u>\$ (60)</u>	<u>\$ -</u>	<u>\$ -</u>

(1) For calculation of the annual reconciliation, projected plant additions and the accumulated reserve adjustment are excluded.

Commonwealth Edison CompanySummary of Utility Adjustments To Test Year Rate Base - 2015 Recon Year

(In Thousands)

Witness: Newhouse

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (WPC-2.2) (G)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6) (H)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7) (I)	Adjustment to Operating Reserve for Accrued Vacation Pay (Schedule B-2.8) (J)	Adjustment to Operating Reserve for Accrued Incentive Pay (Schedule B-2.9) (K)	Removal of Capitalized Pcards Costs (Schedule B-2.10) (L)	Total Jurisdictional Rate Base Adjustments (M)
	(A)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
1	Plant-in-Service							
2	Distribution Plant	\$ -	\$ (2,829)	\$ -	\$ -	\$ -	\$ (37)	\$ (27,631)
3	General and Intangible Plant	-	-	(3,297)	-	-	-	(17,734)
4	Subtotal	\$ -	\$ (2,829)	\$ (3,297)	\$ -	\$ -	\$ (37)	\$ (45,365)
5	Accumulated Depreciation & Amortization							
6	Distribution Plant	\$ -	\$ 70	\$ -	\$ -	\$ -	\$ -	\$ 3,639
7	General and Intangible Plant	-	-	3,060	-	-	-	17,397
8	Subtotal	\$ -	\$ 70	\$ 3,060	\$ -	\$ -	\$ -	\$ 21,036
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	-	15	95	-	-	-	2,278
12	Regulatory Assets	46,784	-	-	-	-	-	46,784
13	Deferred Assets	-	-	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-	-	-
16	Deferred Liabilities	-	-	-	(53,649)	(54,744)	-	(108,393)
17	Other Deferred Charges	-	-	-	-	-	-	-
18	Customer Advances	-	-	-	-	-	-	-
19	Accumulated Investment Tax Credits	-	-	-	-	-	-	-
20	Total	\$ 46,784	\$ (2,744)	\$ (142)	\$ (53,649)	\$ (54,744)	\$ (37)	\$ (83,660)

Schedule B-2.6
Page 1 of 1

Commonwealth Edison Company
Removal of Incentive Compensation - Capital
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	FERC Account (B)	2015 Actual (C)	(D)	Allocator (1) (E)	Jurisdictional (F)	Payroll Tax % (2) (G)	Payroll Tax Removed (2) (H)	Total Removed (I)
1	<u>Normalization of Retention Awards (3):</u>		Inc/(Dec) to Award	Capital Portion					
2	Plant (See Schedule C-2.6)	107/108	\$ 760	\$ 238	76.07%	\$ 181	6.35%	\$ 11	\$ 192
3	<u>50% Reduction to Performance Awards (4):</u>		2015 Capital Portion	50% Reduction					
4	Plant (See Schedule C-2.6)	107/108	\$ 445	\$ (222)	76.07%	\$ (169)	6.35%	\$ (11)	\$ (180)
5	<u>Cash Balance Pension Plan (CPBB) (5)</u>			Capital Portion					
6	Plant (See Schedule C-2.7)	107/108		\$ (11)	76.07%	\$ (8)			\$ (8)
7	<u>Exelon Corporation Retirement Plan (ECRP) (6)</u>			Capital Portion					
8	Plant (See Schedule C-2.7)	107/108		\$ (108)	76.07%	\$ (82)			\$ (82)
9	<u>ComEd 401k Profit Sharing</u>			Capital Portion					
10	Plant (See Schedule C-2.5)	107/108		\$ (3,616)	76.07%	\$ (2,751)			\$ (2,751)
11	Total Jurisdictional Rate Base Removed								<u>\$ (2,829)</u>
12	Book Depreciation Rate								2.45%
13	Change to Accum Depreciation in Rate Base (Line 11 * Line 12 * -1)								\$ 69
14	Tax Depreciation Rate (20 Years MACRS, Year 1 Rate)						3.75%		
15	Tax Depreciation (Line 11 * Line 14 * -1)						\$ 106		
16	Change to Deferred Taxes in Rate Base ((Line 15 - Line 13) * 40.038%)								15
17	Change to Depreciation Expense (Line 13 * -1)								<u>\$ (69)</u>

Notes:

- (1) Allocation to jurisdictional based on 2015 Net Plant allocation factor (see WPA-5, Page 2).
- (2) In compliance with the ICC's final Order in Docket 13-0318, ComEd has excluded recovery of payroll tax related to disallowed incentive compensation. Calculation takes total jurisdictional incentive excluded multiplied by ComEd's payroll tax rate of 6.35%. No payroll taxes are associated with the Pension adjustment or the 401k Profit Sharing.
- (3) Retention Awards are normalized over 4 years. Current year is increased/(decreased) based on 4 year average.
- (4) Performance rewards are reduced to 50%. See Final Order in Docket 10-0467.
- (5) Represents 2015 CBPP pension costs derived from previously excluded AIP in compliance with the ICC's final order in Docket 13-0318.
- (6) Represents 2015 ECRP pension costs derived from previously excluded AIP in compliance with the ICC's final order in Docket 13-0318.

Schedule B-8 RY
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Commonwealth Edison Company

Cash Working Capital

Calendar Year 2015

(In Thousands)

Witness: Newhouse

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC	Column (B) Source (F)
					Requirement (B) x (D) (E)	
1	Receipts	\$ 1,260,279	49.54	0.13573	\$ 171,053	WPB-8, Line 9, Column B
2	Collection of Pass-Through Taxes:					
3	Energy Assistance/Renewable Energy	46,736	0.00	0.00000	-	Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	254,357	0.00	0.00000	-	Schedule C-18, Page 1, Line 18, Column B
5	Illinois Excise Tax	252,710	34.33	0.09405	23,769	Schedule C-18, Page 1, Line 19, Column B
6	Infrastructure Maintenance Fee	88,141	34.33	0.09405	8,290	Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>1,902,223</u>			<u>\$ 203,112</u>	
8	Base Payroll and Withholdings	\$ 299,870	(16.19)	(0.04436)	\$ (13,301)	WPB-8, Line 31, Column B
9	Vacation Pay Expense	-	(16.19)	(0.04436)	-	
10	Incentive Compensation Expense	41,683	(239.50)	(0.65616)	(27,351)	WPB-8, Line 32, Column B
11	Employee Benefits - Pension and OPEB	93,363	0.00	0.00000	-	WPB-8, Line 17, Column B
12	Employee Benefits - Other	56,241	(4.19)	(0.01148)	(646)	WPB-8, Line 18, Column B
13	Inter Company Billings - Less Pass Thrus	110,479	(45.21)	(0.12386)	(13,684)	WPB-8, Line 15, Column B
14	Inter Company Billings - Pass Thrus	48,136	(45.21)	(0.12386)	(5,962)	WPB-8, Line 16, Column B
15	Property Leases	24,790	(2.91)	(0.00797)	(198)	WPB-8, Line 24, Column B
16	Other O&M Expense	392,916	(87.33)	(0.23926)	(94,009)	WPB-8, Line 25, Column B
17	Property/Real Estate Taxes	16,047	(336.37)	(0.92156)	(14,788)	Schedule C-18, Page 1, Line 5, Column D
18	FICA Contributions	23,519	(16.19)	(0.04436)	(1,043)	Schedule C-18, Page 1, Line 8 and 15, Column D
19	Federal Unemployment Tax	-	(76.38)	(0.20926)	-	
20	State Unemployment Tax	-	(76.38)	(0.20926)	-	
21	Electricity Distribution Tax	100,911	(31.13)	(0.08529)	(8,606)	Schedule C-18, Page 1, Line 6, Column D
22	State Franchise Tax	1,709	(191.64)	(0.52504)	(897)	Schedule C-18, Page 1, Line 11, Column D
23	State Public Utility Fund	3,819	(38.64)	(0.10586)	(404)	Schedule C-18, Page 1, Line 7, Column D
24	Illinois Sales and Use Tax	110	(2.51)	(0.00688)	(1)	Schedule C-18, Page 1, Line 9, Column D
25	Chicago Sales and Use Tax	(93)	(228.50)	(0.62603)	58	Schedule C-18, Page 1, Lines 10, 12 and 13 Column D
26	Interest Expense	215,539	(90.88)	(0.24899)	(53,666)	Schedule C-5.4, Page 2, Line 3
27	Current State Income Tax	(13,529)	(37.88)	(0.10378)	1,403	Schedule C-1, Page 1, Line 20, Column F
28	Current Federal Income Tax	(155,236)	(37.88)	(0.10378)	16,111	Schedule C-1, Page 1, Lines 20 + 21, Column F
29	Payment of Pass-Through Taxes:					
30	Energy Assistance/Renewable Energy	46,736	(31.46)	(0.08619)	(4,028)	From line 3 above
31	Gross Receipts/Municipal Utility Tax	254,357	(37.35)	(0.10233)	(26,028)	From line 4 above
32	Illinois Excise Tax	252,710	(0.24)	(0.00066)	(166)	From line 5 above
33	Infrastructure Maintenance Fee	88,141	(26.00)	(0.07123)	(6,279)	From line 6 above
34	Total Outlays	<u>\$ 1,902,218</u>			<u>\$ (253,485)</u>	
35	Receipts Less Outlays	<u>\$5</u>				
36	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ (50,373)</u>	

Commonwealth Edison Company
Accumulated Deferred Income Taxes
Actual 2015
(In Thousands)

Witness: Newhouse

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
Summary							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 3, Line 90)						\$ (3,564,639)
2	ADIT Associated with Pension Asset						\$ (385,673)
3	<u>Account 190 - (EPS Accts. 283150 & 283250 & 283350 & 283450) --</u>						
4	Accrued Holiday	\$ (754)	\$ (181)	(935)	Wages & Salaries	87.47%	\$ (818)
5	Accrued Vacation	17,917	\$ 4,301	22,218	Wages & Salaries	87.47%	19,434
6	Accrued Legal	16	\$ 4	20	Wages & Salaries	87.47%	18
7	Obsolete Materials	957	\$ 230	1,187	Net Plant	76.07%	903
8	Provision for Bad Debt	22,358	\$ 5,366	27,723	Revenue Alloc	58.52%	16,224
9	Damage to Company Property	1,792	\$ 430	2,222	Net Plant	76.07%	1,690
10	Taxes Other than Income Taxes	36	\$ 9	44	Net Plant	76.07%	34
11	Incentive Compensation Plan	30,293	\$ 7,271	37,564	Wages & Salaries	87.47%	32,857
12	Liability for Severance Plans	724	\$ 174	898	Wages & Salaries	87.47%	785
13	CPS Energy Efficiency Fund	1,198	\$ 288	1,486	Non DST	0.00%	-
14	Other Accrued Expenses	1,943	\$ 466	2,409	Non DST	0.00%	-
15	Other Current	2,230	\$ 535	2,765	Wages & Salaries	87.47%	2,419
16	Partnerships	346	\$ 83	428	Non DST	0.00%	-
17	Deferred Rental Expense	1,358	\$ 294	1,651	Wages & Salaries	87.47%	1,444
18	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	555	\$ 115	670	DST	100.00%	670
19	Executive Uninsured Death Benefits after Retirement	860	\$ 199	1,060	Wages & Salaries	87.47%	927
20	Deferred on Unamortized ITC	9,399	\$ 2,169	11,568	Non DST	0.00%	-
21	Incentive Compensation Deferred Stock Bonus Plan	385	\$ 89	474	Non DST	0.00%	-
22	Stock Options; Other Equity Based Compensation	6,289	\$ 1,451	7,741	Non DST	0.00%	-
23	Workers Compensation and Public Claims Reserve	16,698	\$ 3,842	20,540	Wages & Salaries	87.47%	17,967
24	Long-Term Debt - Revaluation of Discount	(635)	\$ (132)	(767)	Non DST	0.00%	-
25	Management Deferred Compensation Plan	11,380	\$ 2,608	13,988	Wages & Salaries	87.47%	12,235
26	Manufactured Gas Plants - Provision	85,707	\$ 18,997	104,704	Non DST	0.00%	-
27	Merger Costs	(678)	\$ (156)	(835)	Non DST	0.00%	-
28	Post Retirement Health Care Liability	85,365	\$ 16,674	102,038	Wages & Salaries	87.47%	89,253
29	Public Utility Fund Contribution	926	\$ 222	1,148	Non DST	0.00%	-

Commonwealth Edison Company
Accumulated Deferred Income Taxes
Actual 2015
(In Thousands)

Witness: Newhouse

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
30	Revenue Subject to Refund	261	\$ 63	324	Non DST	0.00%	-
31	Supplemental Employee Retirement Plan	2,459	\$ 546	3,006	Non DST	0.00%	-
32	Long-Term Incentive - Cash	1,464	\$ 345	1,810	Wages & Salaries	87.47%	1,583
33	Midwest Generation Settlement Asset	2,887	\$ 693	3,580	Non DST	0.00%	-
34	Interest on Projected Tax Settlements	67,949	\$ 16,310	84,259	Non DST	0.00%	-
35	Use Tax Adjustment	(105)	\$ (25)	(130)	Net Plant	76.07%	(99)
36	Regulatory (Asset)/Liab: Docket No 07-0566	(4)	\$ 12	8	DST	100.00%	8
37	Regulatory (Asset)/ Liab: Transmission	(9,980)	\$ (2,396)	(12,376)	Non DST	0.00%	-
38	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(4,861)	\$ 4,616	(245)	Non DST	0.00%	-
	Total Account 190						
39	(FERC Form 1, Page 111, Line 82)	\$ 356,734	\$ 85,512	\$ 442,246			\$ 197,534
40	<u>Account 282 - Liberalized Deprec. - Plant & Equip.</u>						
41	<u>(EPS Accts. 282000 & 282200) --</u>						
42	Total Account 282 - Liberalized Depreciation	\$ (3,111,896)	\$ (413,793)	\$ (3,525,689)	Net Plant	76.07%	\$ (2,681,992)
43	<u>Account 282 - Other Property (EPS Accts. 282100 & 282300) --</u>						
44	Competitive Transition Charge (CTC)	\$ (38,144)	\$ (11,246)	\$ (49,391)	Non DST	0.00%	\$ -
45	AFUDC Plant & Equip Borrowed	(21,467)	(4,632)	(26,100)	Net Plant	76.07%	(19,854)
46	Deferred Gain - Like Kind Exchange	(264,686)	(57,288)	(321,973)	Non DST	0.00%	-
47	FIN 47	1,072	247	1,319	Net Plant	76.07%	1,003
48	Section 263A - Capitalized Interest	75,972	17,498	93,471	Net Plant	76.07%	71,103
49	Software Costs Capitalized - Rev Bk	(78,058)	(18,003)	(96,061)	Net Plant	76.07%	(73,073)
50	Capitalized Interest / Overhead Capitalized	(236,154)	(53,863)	(290,017)	Net Plant	76.07%	(220,616)
51	Pension Cost Capitalized on Books	176,923	40,750	217,672	Net Plant	76.07%	165,583
52	CIAC	134,878	29,220	164,098	Net Plant	76.07%	124,830
53	CIAC with Tax Gross Up	31,621	7,249	38,870	Non DST	0.00%	-
54	Revaluation of Property	3,625	709	4,334	Non DST	0.00%	-
55	Real Estate Taxes Capitalized	8	2	10	Net Plant	76.07%	8
56	Repair Allowance	(40,939)	(8,417)	(49,357)	Net Plant	76.07%	(37,546)
57	Repairs - Distribution	(654,262)	(157,819)	(812,081)	DST	100.00%	(812,081)
58	Repairs - Transmission	(27,868)	(6,490)	(34,358)	Non DST	0.00%	-

Commonwealth Edison Company
Accumulated Deferred Income Taxes
Actual 2015
(In Thousands)

Witness: Newhouse

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
59	Transmission Upgrade - East/West	7,416	1,708	9,124	Non DST	0.00%	-
60	Regulatory (Asset)/Liab: ASC 740 - Tax Rate Changes	37,059	(105,882)	(68,823)	Non DST	0.00%	-
61	Total Account 282 - Other Property	\$ (893,006)	\$ (326,256)	\$ (1,219,262)			\$ (800,643)
62	Total Account 282 (FERC Form 1, Page 113, Line 63)	\$ (4,004,902)	\$ (740,049)	\$ (4,744,951)			\$ (3,482,635)
<u>Account 283</u>							
63	- Other - (EPS Accts. 283100 & 283200 & 283300 & 283400) --						
64	Chicago Arbitration Settlement	\$ (5,567)	\$ (1,336)	\$ (6,903)	Non DST	0.00%	\$ -
65	Accrued Benefits	2,987	717	3,703	Wages & Salaries	87.47%	3,239
66	Deferred Gain - Sale of Easement	(3,891)	(897)	(4,787)	Net Plant	76.07%	(3,642)
67	Incentive Compensation Capitalized (Global Settlement)	(2,334)	(534)	(2,868)	DST	100.00%	(2,868)
	Loss on Reacquired Debt	(11,893)	(2,041)	(13,934)	Net Plant	76.07%	(10,600)
68	Midwest Generation Settlement Liab	(5,941)	(1,426)	(7,367)	Non DST	0.00%	-
69	Other Comprehensive Income (EPS 284000 & 284100)	8	2	10	Net Plant	76.07%	7
70	Pension Contribution - Net of Book Provision 9.5%	(176,923)	(40,750)	(217,672)	Wages & Salaries	87.47%	(190,398)
71	Prepaid Pension contribution (shareholder-funded)	(323,867)	(64,811)	(388,679)	Non DST	0.00%	-
72	PJM Start-up Costs	(6)	18	12	Non DST	0.00%	-
73	Swap and Hedging Transactions	(2,878)	(653)	(3,531)	Net Plant	76.07%	(2,686)
74	State Income Taxes - Temporary	181	-	181	Non DST	0.00%	-
75	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(82,902)	(18,389)	(101,290)	Non DST	0.00%	-
76	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(74)	211	137	Wages & Salaries	87.47%	120
77	Regulatory (Asset)/Liab: Rider UF	(16,833)	(3,998)	(20,832)	Non DST	0.00%	-
78	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(2,380)	(540)	(2,920)	Non DST	0.00%	-
79	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(789)	(189)	(978)	DST	100.00%	(978)
80	Regulatory (Asset)/Liab: AMP - other costs	(7)	(2)	(9)	Non DST	0.00%	-
81	Regulatory (Asset)/Liab: Distribution Formula Rate	(45,819)	(10,998)	(56,817)	Non DST	0.00%	-
82	Regulatory (Asset)/Liab: Distribution - Other Deferred (Merger)	(4,236)	(1,017)	(5,252)	DST	100.00%	(5,252)
83	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(10,936)	(2,625)	(13,561)	DST	100.00%	(13,561)
84	Regulatory (Asset)/Liab: ASC 740_2011 IL State Tax Rate Change	4,361	(12,461)	(8,100)	Non DST	0.00%	-

Commonwealth Edison Company
Accumulated Deferred Income Taxes
Actual 2015
(In Thousands)

Witness: Newhouse

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
85	Accelerated Depr AMI - Related to Reg Assets	(44,370)	(10,650)	(55,020)	DST	100.00%	(55,020)
86	Deferred Revenue - Fiber Optics Lease	2,909	698	3,607	Comm Equip	58.23%	2,101
87	Regulatory (Asset)/Liab: PORCB	(291)	274	(17)	Non DST	0.00%	-
88	Regulatory Asset - Capital Leases	(154)	(37)	(191)	Non DST	0.00%	-
	Total Account 283						
89	(FERC Form 1, Page 113, Line 64)	\$ (731,643)	\$ (171,435)	\$ (903,078)			\$ (279,538)
90	Total ADIT	\$ (4,379,811)	\$ (825,972)	\$ (5,205,783)			\$ (3,564,639)

Commonwealth Edison Company
Deferred Assets in Rate Base
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	Description	Time Period Costs Were Accreted		Amortization Period	ICC Docket Number (if any)	Balance at Beginning of 2015	2015 Activity		Balance at End of 2015	Jurisdictional Rate Base (2)
		From	To				Amortization / Accretion	Other Changes (1)		
		(B)	(C)				(D)	(E)		
1	<u>Regulatory Assets (182.3)</u>									
2	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423 (3)	\$ 7,459	\$ (256)	\$ -	\$ 7,203	\$ 7,203
3	AMI Pilot- Retired Meters	1/1/2009	5/31/2010	10 Years		3,070	(604)	-	2,466	2,466
4	AMI Pilot- Pre-2010 Costs	1/1/2009	12/31/2009	3 Years		-	-	-	-	-
5	Accel. Depreciation AMI	1/1/2012	12/31/2015	10 Years		88,287	(13,239)	62,372	137,420	137,420
6	Total Regulatory Assets					<u>\$ 98,816</u>	<u>\$ (14,099)</u>	<u>\$ 62,372</u>	<u>\$ 147,089</u>	<u>\$ 147,089</u>
7	<u>Deferred Debits (186)</u>									
8	Cook/Dupage County Forest Preserve District Fees	1/1/2007	12/31/2015	10 Years	(4)	\$ 2,677	\$ (456)	\$ 954	\$ 3,175	\$ 3,175
9	Long-Term Receivable from MBA Plan	1/1/2007	12/31/2015	Varies	(5)	2,184	-	(171)	2,013	1,761
10	Insurance Recoveries Related to Third-Party Claims	1/1/2011	12/31/2015	Varies		2,940	-	(1,775)	1,165	1,019
11	Vacation Pay Pending Accounting Distribution	pre-2001	12/31/2015	Varies		28,041	-	3,324	31,365	27,435
12	ICC Fees for new money authority (6)	1/1/2013	12/31/2015	Varies		2,262	(1,416)	-	846	644
13	Total Deferred Debits					<u>\$ 38,104</u>	<u>\$ (1,872)</u>	<u>\$ 2,332</u>	<u>\$ 38,564</u>	<u>\$ 34,034</u>

Notes:

- (1) See WPB-10, Page 2.
- (2) From Page 4, Column G.
- (3) The initial amount set up in this account was \$10,857,000 representing the capitalization of incentive costs as part of the March 2003 agreement. See ICC Final Order, Docket No. 01-0423, dated March 28, 2003.
- (4) Fees paid in accordance with Cook/Dupage County Forest Preserve District Ordinance No. 205-12-07-03.
- (5) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.
- (6) Represents payments to ICC for fees related to future long-term debt issuances in order to have the right to issue debt (new money issuances).

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2015 (F)	2015 Activity		Balance at End of 2015 (I)	Jurisdictional Rate Base (2) (J)
		From	To				Amort. / Accretion (1)	Other Changes (1)		
		(B)	(C)				(G)	(H)		
1	<u>Operating Reserves (228)</u>									
2	Accumulated Provision for Injuries & Damages	Pre 1990	12/31/2015	Not applicable	99-0117	\$ (53,660)	\$ -	\$ 2,108	\$ (51,552)	\$ (45,093)
3	Accumulated Provision for Pensions & Benefits	Pre 1990	12/31/2015	Varies by acct.	99-0117	(307,099)	-	4,681	(302,418)	(264,525)
4	Accumulated Miscellaneous Operating Provisions	(3) Pre 1990	12/31/2015	Varies by acct.	99-0117	(237,668)	-	(27,906)	(265,574)	(1,700)
5	Total Operating Reserves					<u>\$ (598,427)</u>	<u>\$ -</u>	<u>\$ (21,117)</u>	<u>\$ (619,544)</u>	<u>\$ (311,318)</u>
6	<u>Asset Retirement Obligations (230)</u>									
7	Asset Retirement Obligations (ARO)	(4) 1/1/2003	12/31/2015	Varies by asset	(5)	\$ (104,368)	\$ (10,657)	\$ 2,433	\$ (112,592)	\$ (22,055)
8	<u>Deferred Credits (253)</u>									
9	Deferred Rents	(6) 6/30/2001	12/31/2015	Varies		\$ (4,933)	\$ 1,341	\$ (581)	\$ (4,173)	\$ (3,650)
10	Deferred Revenues	(7) 12/1/1998	4/30/2000	30 Years		(5,471)	383	-	(5,088)	(2,963)
11	Other Deferred Credits	1/1/2015	12/31/2015	Varies		-	-	(162)	(162)	(142)
12	Total Deferred Credits					<u>\$ (10,404)</u>	<u>\$ 1,724</u>	<u>\$ (743)</u>	<u>\$ (9,423)</u>	<u>\$ (6,755)</u>

Commonwealth Edison Company

Deferred Liabilities in Rate Base

2015 Actual

(In Thousands)

Witness: Newhouse

Notes:

- (1) See WPB-10, Page 4 for additional detail.
- (2) From Page 5, Column G.
- (3) Consists of various environmental liabilities.
- (4) 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 equip and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (5) In accordance with FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (6) This liability is the result of the FAS 13 (straight line lease) calculation.
Rent expense is charged on a straight line basis over the term of the leases.
- (7) This balance is the unamortized balance of upfront payments for the rental of fiber optic cable.

Commonwealth Edison Company
Adjustments of Deferred Assets in Rate Base
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	FERC Account (A)	Description (B)	12/31/2015		Jurisdictional Allocation		Jurisdictional 2015 (G)
			Balance (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Regulatory Assets (182.3)</u>						
2	182.3	Capitalized incentive costs	\$ 7,203	\$ -	(2)	100%	\$ 7,203
3	182.3	AMI Pilot- Retired Meters	2,466	-		100%	2,466
4	182.3	Accel. Depreciation AMI	137,420	-		100%	137,420
5		Total Regulatory Asset	<u>\$147,089</u>	<u>\$ -</u>			<u>\$ 147,089</u>
6	<u>Deferred Debits (186)</u>						
7	186	Cook/Dupage County Forest Preserve District Fees	\$ 3,175	\$ -		100%	\$ 3,175
8	186	Long-Term Receivable from MBA Plan	2,013	-	Wages & Salaries	87.47%	1,761
9	186	Insurance Recoveries Related to Third-Party Claims	1,165	-	Wages & Salaries	87.47%	1,019
10	186	Vacation Pay Pending Accounting Distribution	31,365	-	Wages & Salaries	87.47%	27,435
11	186	ICC Fees for new money authority	846	-	Net Plant	76.07%	644
12		Total Deferred Debits	<u>\$ 38,564</u>	<u>\$ -</u>			<u>\$ 34,034</u>

Notes:

(1) Adjustments to FERC balances prior to applying jurisdictional allocators.

(2) Distribution only - Authorized in ICC Docket No. 01-0423.

Commonwealth Edison Company
Adjustments of Deferred Liabilities in Rate Base
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	FERC Account (A)	Description (B)	12/31/2015		Jurisdictional Allocation		Jurisdictional 2015 (G)
			Actual (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Operating Reserves (228)</u>						
2	228.2	Accumulated Provision for Injuries & Damages	\$ (51,552)	\$ -	Wages & Salaries	87.47%	\$ (45,093)
3	228.3	Accumulated Provision for Pensions & Benefits	(302,418)	-	Wages & Salaries	87.47%	(264,525)
4	228.4	Accumulated Miscellaneous Operating Provisions	(265,574)	263,874 (2)		100.00% (3)	(1,700)
5		Total Operating Reserves	<u>\$ (619,544)</u>	<u>\$ 263,874</u>			<u>\$ (311,318)</u>
6	<u>Asset Retirement Obligations (230)</u>						
7	230000	Asset Retirement Obligations (ARO)	<u>\$ (112,592)</u>	<u>\$ 87,878 (4)</u>			(5) <u>\$ (22,055)</u>
8	<u>Deferred Credits (253)</u>						
9	253900	Deferred Rents	\$ (4,173)	\$ -	Wages & Salaries	87.47%	\$ (3,650)
10	253700	Deferred Revenues	(5,088)	- (6)	Commun. Equip	58.23%	(2,963)
11	253000	Other Deferred Credits	(162)	-	Wages & Salaries	87.47%	(142)
12		Total Deferred Credits	<u>\$ (9,423)</u>	<u>\$ -</u>			<u>\$ (6,755)</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Adjustment consists of environmental liabilities relating to manufactured gas plants (MGP). MGP costs are recovered through Rider ECR.
- (3) Consists of environmental liabilities relating to superfund sites not recovered through Rider ECR.
- (4) Adjustment removes the portion of the ARO liability not attributable to the removal reserve.
- (5) The portion of the ARO balance attributable to items in the Distribution removal reserve. See WPB-10, page 3, line 6, col (E).
- (6) The balance in Deferred Revenues is the unamortized balance of upfront payments for the lease of fiber optic cable. Fiber optic cable is included in Plant Account 397, Communications Equipment. Per WP 16, Plant Account 397 is allocated via the communications equipment allocator.

Commonwealth Edison Company
Deferred Assets in Rate Base
2012 - 2014
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	Time Period Costs Were Accreted		Amort. Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2011 (F)	2012 Net Change		Actual Balance at 12/31/2012 (I)
		From (B)	To (C)				Amort./ Accretion (G)	Other (H)	
1	<u>Regulatory Assets (182.3)</u>								
2	Capitalized Incentive Costs	(1) 1/1/2000	12/31/2000	41 Years	01-0423	\$ 8,198	\$ (242)	\$ -	\$ 7,956
3	AMI Pilot- Retired Meters	1/1/2009	5/31/2010	10 Years		4,882	(705)	-	4,177
4	AMI Pilot- Pre-2010 Costs	1/1/2009	12/31/2009	3 Years		1,435	(285)	-	1,150
5	Accel. Depreciation AMI	1/1/2012	12/31/2015	10 Years		-	(113)	6,771	6,658
6	Total Regulatory Assets					<u>\$ 14,515</u>	<u>\$ (1,345)</u>	<u>\$ 6,771</u>	<u>\$ 19,941</u>
7	<u>Deferred Debits (186)</u>								
8	Cook/Dupage County Forest Preserve District Fees	1/1/2007	12/31/2015	10 Years	(2)	\$ 1,240	\$ (365)	\$ 1,108	\$ 1,983
9	Long-term Receivable from MBA Plan	1/1/2007	12/31/2012	Varies	(3)	2,788	-	(40)	2,748
10	Insurance Recoveries Related to Third Party Claims	1/1/2011	12/31/2012	Varies		898	-	2,893	3,791
11	Vacation Pay Pending Accounting Distribution	pre-2001	12/31/2012	Varies		23,355	-	1,197	24,552
12	ICC Fees for New Money	1/1/2013	12/31/2013	Varies		-			-
13	Total Deferred Debits					<u>\$ 28,281</u>	<u>\$ (365)</u>	<u>\$ 5,158</u>	<u>\$ 33,074</u>

Notes:

- (1) 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 Dkt. No. 01-0423 dated March 28, 2003.
- (2) Fees paid in accordance with Cook/Dupage County Forest Preserve District Ordinance No. 205-12-07-03.
- (3) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.

Schedule B-10
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Commonwealth Edison Company

Deferred Assets in Rate Base

2012 - 2014

(In Thousands)

Witness: Newhouse

Line No.	Description	2013 Net Change		Actual Balance at 12/31/2013	2014 Net Change		Actual Balance at 12/31/2014
		Amort./ Accretion	Other		Amort./ Accretion	Other	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Regulatory Assets (182.3)</u>						
2	Capitalized Incentive Costs	\$ (241)	\$ -	\$ 7,715	\$ (256)	\$ -	\$ 7,459
3	AMI Pilot- Retired Meters	(604)	101	3,674	(604)	-	3,070
4	AMI Pilot- Pre-2010 Costs	(594)	(309)	247	(247)	-	-
5	Accel. Depreciation AMI	(2,342)	30,925	35,241	(6,774)	59,820	88,287
6	Total Regulatory Assets	<u>\$ (3,781)</u>	<u>\$ 30,717</u>	<u>\$ 46,877</u>	<u>\$ (7,881)</u>	<u>\$ 59,820</u>	<u>\$ 98,816</u>
7	<u>Deferred Debits (186)</u>						
8	Cook/Dupage County Forest Preserve District Fees	\$ 420	\$ -	\$ 2,403	\$ -	\$ 274	\$ 2,677
9	Long-term Receivable from MBA Plan	(30)	-	2,718	-	(534)	2,184
10	Insurance Recoveries Related to Third Party Claims	2,075	(2,221)	3,645	-	(705)	2,940
11	Vacation Pay Pending Accounting Distribution	-	906	25,458	-	2,583	28,041
12	ICC Fees for New Money	(587)	3,528	2,941	(600)	(79)	2,262
13	Total Deferred Debits	<u>\$ 1,878</u>	<u>\$ 2,213</u>	<u>\$ 37,165</u>	<u>\$ (600)</u>	<u>\$ 1,539</u>	<u>\$ 38,104</u>

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2012 - 2014
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2011 (F)	2012 Net Change		Actual Balance at 12/31/2012 (I)
		From (B)	To (C)				Amortization/ Accretion (G)	Other (H)	
1	<u>Operating Reserves (228)</u>								
2	Accum Provision for Injuries & Damages	Pre 1990	12/31/2012	Not Applicable	99-0117	\$ (52,759)	\$ -	\$ (1,132)	\$ (53,891)
3	Accum Provision for Pensions & Benefits	Pre 1990	12/31/2012	Varies by account	99-0117	(317,415)	-	(2,173)	(319,588)
4	Accum Miscellaneous Operating Provisions (1)	Pre 1990	12/31/2012	Varies by account	99-0117	(126,920)	-	(83,001)	(209,921)
5	Total Operating Reserves					<u>\$ (497,094)</u>	<u>\$ -</u>	<u>\$ (86,306)</u>	<u>\$ (583,400)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>								
7	Asset Retirement Oblig (2)	1/1/2003	12/31/2012	Varies by asset	RM02-7-000 (3)	\$ (89,040)		\$ (10,173)	\$ (99,213)
8	<u>Deferred Credits (253)</u>								
9	Deferred rents (4)	6/30/2001	12/31/2012	Varies	05-0597	\$ (8,435)	\$ 1,932	\$ -	\$ (6,503)
10	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(947)	947	-	(0)
11	Deferred Revenues (5)	12/1/1998	4/30/2000	30 Years		(6,619)	383	-	(6,236)
12	Total Deferred Credits					<u>\$ (16,001)</u>	<u>\$ 3,262</u>	<u>\$ -</u>	<u>\$ (12,739)</u>

Notes:

- (1) Consists of various environmental liabilities.
- (2) 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).
- (3) In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (4) This liability is the result of the FAS 13 (straight line lease) calculation. Rent expense is charged on a straight line basis over the term of the lease.
- (5) The balance in Deferred Revenues is the unamortized balance of upfront payments for the rental of fiber optic cable.

Commonwealth Edison Company
Deferred Liabilities in Rate Base
2012 - 2014
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	2013 Net Change		Actual Balance at 12/31/2013 (D)	2014 Net Change		Actual Balance at 12/31/2014 (G)
		Amortization/ Accretion (B)	Other (C)		Amortization/ Accretion (E)	Other (F)	
1	<u>Operating Reserves (228)</u>						
2	Accum Provision for Injuries & Damages	\$ -	\$ (2,152)	\$ (56,043)	\$ -	\$ 2,383	\$ (53,660)
3	Accum Provision for Pensions & Benefits	-	(105,137)	(424,725)	-	117,626	(307,099)
4	Accum Miscellaneous Operating Provisions	-	(24,288)	(234,209)	-	(3,459)	(237,668)
5	Total Operating Reserves	<u>\$ -</u>	<u>\$ (131,577)</u>	<u>\$ (714,977)</u>	<u>\$ -</u>	<u>\$ 116,550</u>	<u>\$ (598,427)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>						
7	Asset Retirement Oblig	\$ (3,466)	\$ 2,077	\$ (100,602)	\$ (6,190)	\$ 2,424	\$ (104,368)
8	<u>Deferred Credits (253)</u>						
9	Deferred rents	\$ 1,674	\$ -	\$ (4,829)	\$ 1,263	\$ (1,367)	\$ (4,933)
10	Deferred Benefits - ACRS deduction sold	-	-	(0)	-	-	(0)
11	Deferred Revenues	382	-	(5,854)	383	-	(5,471)
12	Total Deferred Credits	<u>\$ 2,056</u>	<u>\$ -</u>	<u>\$ (10,683)</u>	<u>\$ 1,646</u>	<u>\$ (1,367)</u>	<u>\$ (10,404)</u>

Schedule C-1 RY
Page 1 of 2

Commonwealth Edison Company
Jurisdictional Operating Statement - 2015 Recon Year
For the Year 2015
(In Thousands)

Witness: Newhouse

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Adjustments (Schedule C-2)	Jurisdictional Operating Income	Effect of Proposed Rates	Jurisdictional Operating Income
(A)	(B)	(C)	(D)	(E)	(F)	
1	Operating Revenues	\$ 2,259,356	(1) \$ -	\$ 2,259,356	\$ 151,532	\$ 2,410,888
2	Other Revenues	133,742	-	133,742	-	133,742
3	Total Operating Revenues	<u>\$ 2,393,098</u>	<u>\$ -</u>	<u>\$ 2,393,098</u>	<u>\$ 151,532</u>	<u>\$ 2,544,630</u>
4	Operating Expenses					
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-
8	Distribution	465,093	(4,656)	460,437	-	460,437
9	Customer Accounts Expenses	198,591	(826)	197,765	-	197,765
10	Customer Service and Informational Exp.	34,735	-	34,735	-	34,735
11	Sales Expenses	-	-	-	-	-
12	Administrative and General Expenses	376,664	(2,123)	374,541	-	374,541
13	Depreciation & Amortization Expense	510,562	-	510,562	-	510,562
14	Taxes Other Than Income	146,022	-	146,022	-	146,022
15	Reg Asset and Other Expense Adjustments	52,633	-	52,633	-	52,633
16	Pension Asset Funding Cost	-	48,882	48,882	-	48,882
17	Accretion Expense	-	-	-	-	-
18	Total Operating Expenses	<u>\$ 1,784,300</u>	<u>\$ 41,277</u>	<u>\$ 1,825,577</u>	<u>\$ -</u>	<u>\$ 1,825,577</u>
19	Income Taxes					
20	State Income Taxes	\$ (22,253)	\$ (3,019)	\$ (25,272)	\$ 11,744	\$ (13,528)
21	Federal Income Taxes	(191,583)	(12,580)	(204,163)	48,927	(155,236)
22	Deferred Taxes	369,157	-	369,157	-	369,157
23	ITC's Net(One time Adjustments	(1,906)	-	(1,906)	-	(1,906)
24	Total Income Taxes	<u>\$ 153,415</u>	<u>\$ (15,599)</u>	<u>\$ 137,816</u>	<u>\$ 60,671</u>	<u>\$ 198,487</u>
25	Net Utility Operating Income	<u>\$ 455,383</u>	<u>\$ (25,678)</u>	<u>\$ 429,705</u>	<u>\$ 90,861</u>	<u>\$ 520,566</u>

Note:

(1) Revenues based upon Docket 15-0287, Final Order Appendix B, Page 1, Line 1.

Commonwealth Edison Company
Jurisdictional Operating Statement by ICC Account - 2015 Recon Year
For the Year 2015
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	ICC Account (B)	Total Company Unadjusted (1) (C)	Unadjusted Delivery Services Operating Income (D)	Supporting Schedule / Workpaper (E)
1	Operating Revenues	400	\$ 4,197,658	\$ 2,259,356	(2)
2	Other Revenues	450-456	<u>719,580</u>	<u>133,742</u>	Schedule C-23
3	Total Operating Revenues		<u>\$ 4,917,238</u>	<u>\$ 2,393,098</u>	
4	Operating Expenses				
5	Production	500-557	\$ 1,148,750	-	FERC Form 1
6	Transmission	560-573	293,633	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	3,521	-	FERC Form 1
8	Distribution	580-598	465,652	465,093	WPC-1a, Page 1
9	Customer Accounts Expenses	901-905	248,386	198,591	WPC-1a, Page 2
10	Customer Service and Informational Exp.	907-910	250,479	34,735	WPC-1a, Page 1
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	453,031	376,664	WPC-1a, Page 1
13	Depreciation & Amortization Expense	403-406	633,522	510,562	Schedule C-12
14	Taxes Other Than Income	408.1	295,460	146,022	Schedule C-18
15	Reg Asset and Other Expense Adj	407.3	86,293	52,633	Schedule C-26
16	Pension Asset Funding Cost		-	-	
17	Accretion Expense - Disp of Property	411.10/411.6	<u>147</u>	<u>-</u>	FERC Form 1
18	Total Operating Expenses		<u>\$ 3,878,874</u>	<u>\$ 1,784,300</u>	
19	Income Taxes				
20	State Income Taxes	409.2	\$ (28,397)	(22,253)	Sch. C-5, Page 4
21	Federal Income Taxes	409.2	(197,100)	(191,583)	Sch. C-5, Page 4
22	Deferred Taxes	410/411	508,223	369,157	Schedule C-5.2
23	ITC's Net/One time Adjustments	411	<u>(2,179)</u>	<u>(1,906)</u>	Sch. C-5, Page 4
24	Total Income Taxes		<u>\$ 280,547</u>	<u>\$ 153,415</u>	
25	Net Utility Operating Income		<u>\$ 757,817</u>	<u>\$ 455,383</u>	

Notes:

- (1) From 2015 Form 21 ILCC, Page 7. See Schedule C-4 for further details by account.
- (2) Revenues based upon Docket 15-0287, Final Order Appendix B, Page 1, Line 1.

Schedule C-2 RY
Page 1 of 1

Commonwealth Edison Company
Summary of Utility Proposed Adjustments to Operating Income - 2015 Rate Year
(In Thousands)

Witness: Newhouse

Line No.	Description	Unusual Operating					Perqs and Awards	2015 Pension Costs Related to Previously Excluded Incentive	Interest Synchronization Effect of Rate Base Adjustments	Subtotal Jurisdictional Proposed Adjustments
		2016 Projected Depreciation Expense	Expenses Greater than \$10 Million	Pension Funding Costs	Remove Long Term Incentive Compensation	Remove 401K Profit Sharing				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses									
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-
8	Distribution	-	-	-	(3,534)	(977)	(41)	(104)	-	(4,656)
9	Customer Accounts Expenses	-	-	-	-	(826)	-	-	-	(826)
10	Customer Service and Informational Exp.	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-
12	A&G Expenses	-	-	-	(647)	(1,319)	(142)	(15)	-	(2,123)
13	Depr & Amort Expenses	-	-	-	-	-	-	-	-	-
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-
15	Reg Asset and Other Expense Adjustments	-	-	-	-	-	-	-	-	-
16	Pension Asset Funding Costs	-	-	48,882	-	-	-	-	-	48,882
17	Accretion Expense	-	-	-	-	-	-	-	-	-
18	Total Operating Expenses	\$ -	\$ -	\$ 48,882	\$ (4,181)	\$ (3,122)	\$ (183)	\$ (119)	\$ -	41,277
19	Income Taxes									
20	State Income Taxes	\$ -	\$ -	\$ (3,788)	\$ 324	\$ 242	\$ 14	\$ 9	\$ 180	(3,019)
21	Federal Income Taxes	-	-	(15,783)	1,350	1,008	59	38	748	(12,580)
22	Deferred Taxes	-	-	-	-	-	-	-	-	-
23	ITC's Net	-	-	-	-	-	-	-	-	-
24	Total Income Taxes	\$ -	\$ -	\$ (19,571)	\$ 1,674	\$ 1,250	\$ 73	\$ 47	\$ 928	(15,599)
25	Net Utility Operating Income	\$ -	\$ -	\$ (29,311)	\$ 2,507	\$ 1,872	\$ 110	\$ 72	\$ (928)	(25,678)

Commonwealth Edison Company
Removal of ComEd 401k Profit Sharing Match
 2015 Actuals (In Thousands)

Witness: Newhouse

Line No.	Description (A)	FERC Account (B)	2015 Actuals (C)	Allocator (F)	Jurisdictional (G)
1	<u>2015 ComEd 401k Profit Sharing Match</u>				
2	Plant	107/108	\$ (3,612)	76.07% (2)	See B-2.6
3	Handling/Clearing/Misc	Various (1)	(4)	76.07% (2)	See B-2.6
4	Non-Utility Expenses	416/426	(13)	0%	-
5	Production	500-557	(11)	0%	-
6	Transmission	560-573	(267)	0%	-
7	Distribution/Customer	580-908	(1,803)	100%	(1,803)
8	Gen & Admin Expense	920-935	(1,508)	87.47% (3)	(1,319)
9	Total		<u>\$ (7,217)</u>		<u>\$ (3,122)</u>
10	Total 401k Profit Sharing Match Expense Removed:				
					\$ (3,122)
11	Payroll Expense associated with removed 401k Profit Sharing Match				
				(4)	\$ -
12	Total Jurisdictional Expense Removed				
					<u>\$ (3,122)</u>
13	<u>Income Tax Effects of Above Adjustments:</u>				
14	State Income Taxes				\$ 242
15	Federal Income Taxes				1,008
16	Deferred Income Taxes				-
17					<u>\$ 1,250</u>

Notes:

- (1) Includes FERC Accounts 163, 184 and 186.
- (2) Allocation to jurisdictional based on 2015 Net Plant allocation factor (see WPA-5, Page 2).
- (3) Allocation to jurisdictional based on 2015 Wages & Salaries allocation factor (see WPA-5, Page 1).
- (4) No payroll taxes are associated with the 401k Profit Sharing Match.

Commonwealth Edison Company
Adjustments to Perquisites and Awards
2015 Actuals
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	FERC Account (B)	Total (C)	Expense (D)	Capital (E)	Allocator (F)	Jurisdictional (G)
1	<u>Normalization of Retention Awards:</u>						
2	2012 Awards		1,528	\$ 765	\$ 763		
3	2013 Awards		2,533	\$ 1,579	\$ 954		
4	2014 Awards		2,789	1,276	1,513		
5	2015 Awards		1,270	873	397		
6	4 Year Average		<u>\$ 2,030</u>				
7	Total Increase/(Decrease) to 2015 Retention Awards (Col C, Line 6 - Line 5):						
8	Plant (Col C, Line 10 * (Col E, Line 5 / Col C, Line 5))	107/108			\$ 238	76.07% (1)	See B-2.6
9	Gen & Admin Expense (Col C, Line 10 * (Col D, Line 5 / Col C, Line 5))	920-935		\$ 522		87.47% (2)	457
10	Total		<u>\$ 760</u>	<u>\$ 522</u>	<u>\$ 238</u>		<u>\$ 457</u>
11	<u>50% Reduction to Performance Awards (4):</u>						
12	Plant	107/108	\$ 445	50% Reduction	\$ (222)	76.07% (1)	See B-2.6
13	Distribution/Customer	580-908	82	50% Reduction		100%	\$ (41)
14	Gen & Admin Expense	920-935	1,370	50% Reduction		87.47% (2)	(599)
15	Total		<u>\$ 1,897</u>	<u>\$ (726)</u>	<u>\$ (222)</u>		<u>\$ (640)</u>
16	Total Jurisdictional Perqs and Awards Expense Removed:			<u>\$ (204)</u>	<u>\$ 15</u>		\$ (183)
17	Payroll Expense associate with Disallowed Perqs and Awards:			<u>\$ (13)</u>		(3)	<u>\$ (12)</u>
18	Total Jurisdictional Expense Removed						<u><u>\$ (195)</u></u>
19	<u>Income Tax Effects of Above Adjustments:</u>						
20	State Income Taxes						\$ 15
21	Federal Income Taxes						63
22	Deferred Income Taxes						-
23							<u><u>\$ 78</u></u>

Notes:

- (1) Allocation to jurisdictional based on 2015 Net Plant allocation factor (see WPA-5, Page 2).
- (2) Allocation to jurisdictional based on 2015 Wages & Salaries allocation factor (see WPA-5, Page 1).
- (3) In compliance with the ICC's final Order in Docket 13-0318, ComEd has excluded recovery of payroll tax related to removed incentive compensation. Calculation takes total jurisdictional incentive removed (Line 16, Column G) multiplied by the payroll tax rate of 6.35%. This amount is grossed up by the wages and salaries allocator and included on App 7.
- (4) Performance rewards are reduced 50%. See Final Order in Docket 10-0467.

Commonwealth Edison Company
Removal of 2015 Pension Costs related to Previously Excluded Incentive Payments
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	(B)					
1	Cash Balance Pension Plan (CBPP)						
2	Excluded 2014 AIP applicable to ComEd non-Local 15 CBPP participants	\$ -				(1)	
3	CBPP Service Cost	7.00%				(2)	
4	Discount Rate	3.94%				(3)	
5	Investment Credit Rating	4.56%				(3)	
6	Average Years of Expected Future Service	<u>13.36</u>				(3)	
7	Cost of pension related to 2014 excluded AIP	<u>-</u>				Line 2 * Line 3 * ((1+Line 5)/(1 + Line 4)) ^ Line 6 * (1+Line 4)	
8	Carrying costs of previously excluded pension	<u>24</u>				(4)	
9	Total 2015 Cost of Pension Removed	<u>24</u>				Line 7 + Line 8	
			FERC Acct (B)	Allocation (5) (C)	Removal (D)	Allocator (E)	Jurisdictional (F)
10	Plant		107/108	46.41%	\$ 11		See B-2.6
11	Handling/Clearing/Misc		Various	0.05%	\$ 0	76.07%	(6) \$ 0
12	Non-Utility Expenses		416/426	0.25%	\$ 0	0%	\$ -
13	Production		500-557	0.25%	\$ 0	0%	\$ -
14	Transmission		560-573	5.72%	\$ 1	0%	\$ -
15	Distribution/Customer		580-908	40.36%	\$ 10	100%	\$ 10
16	Gen & Admin Expense		920-935	6.97%	\$ 2	87.47%	(7) \$ 1
					\$ 24		
17	2015 CBPP Pension Expense Related to Previously Excluded AIP						\$ 11
18	Exelon Corporation Retirement Plan (ECRP - Service Annuity System)						
	2015 ECRP Pension Expense Related to Previously Excluded AIP						
19	Excluded AIP	\$ <u>234</u>					(8)
20							
21	Plant		107/108	46.41%	\$ 108		See B-2.6
22	Handling/Clearing/Misc		Various	0.05%	\$ 0	76.07%	(6) \$ 0
23	Non-Utility Expenses		416/426	0.25%	\$ 1	0%	\$ -
24	Production		500-557	0.25%	\$ 1	0%	\$ -
25	Transmission		560-573	5.72%	\$ 13	0%	\$ -
26	Distribution/Customer		580-908	40.36%	\$ 94	100%	\$ 94
27	Gen & Admin Expense		920-935	6.97%	\$ 16	87.47%	(7) \$ 14
					\$ 234		
28	2015 ECRP Pension Expense Related to Previously Excluded AIP						\$ 108
29	Total Jurisdictional Expense Removed						\$ <u>119</u>
30	Income Tax Effects of Above Adjustments:						
31	State Income Taxes						\$ (9)
32	Federal Income Taxes						(38)
33	Deferred Income Taxes						-
							\$ <u>(47)</u>

Notes:

- (1) Balance includes 2014 excluded AIP for ComEd employees participating in the CBPP.
- (2) Cash Balance Pension Plan service cost is equal to 7% of pensionable pay (base pay + incentive pay) per CBPP Summary document.
- (3) Actuarial assumptions
- (4) Carrying costs of previously excluded pension expense is equal to previously removed pension expense adjusted for discount rate increase/decrease and gain/loss.
- (5) Allocation percentages based on 2015 balances.
- (6) Allocation to jurisdictional based on 2015 Net Plant allocation factor (see WPA-5, Page 2).
- (7) Allocation to jurisdictional based on 2015 Wages & Salaries allocation factor (see WPA-5, Page 2).
- (8) Balance based on actuarial analysis and assumptions.

Schedule C-5 RY
 Page 1 of 4

Commonwealth Edison Company
 Jurisdictional Income Taxes
2015 Actual - 2015 Rate Year
 (In Thousands)

Witness: Newhouse

Line No.	Description (A)	Jurisdictional Present Rates (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues (Schedule C-1, Page 2, Line 1)	\$ 2,259,356
3	Miscellaneous Revenues (Schedule C-1, Page 2, Line 2)	<u>133,742</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 2,393,098</u>
5	O&M Expense (Schedule C-1, Page 2, Lines 8-12, Column D)	\$ (1,075,083)
6	Depreciation and Amortization Expense (Schedule C-1, Page 2, Line 13)	(510,562)
7	Taxes Other Than Income (Schedule C-1, Page 2, Line 14)	(146,022)
8	Regulatory Debits (Schedule C-1, Page 2, Line 15)	<u>(52,633)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,784,300)</u>
10	Interest Synchronization (from Schedule C-5.4 FY, Page 1, Line 3)	<u>(217,857)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u><u>\$ 390,941</u></u>

Schedule C-5 RY
Page 2 of 4

Commonwealth Edison Company
Jurisdictional Income Taxes
2015 Actual - 2015 Rate Year
(In Thousands)

Witness: Newhouse

Line No.	Income Tax Additions/Deductions (A)	Total Utility Current Tax (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Meals and Entertainment - 50%	77	Wages & Salaries	87.47%	67
2	Sports Facilities	245	Excluded from Jurisdictional	0.00%	-
3	Corporate-Owned Life Insurance Premiums	12	Wages & Salaries	87.47%	11
4	Disposition of Stock	221	Wages & Salaries	87.47%	194
5	Penalties and Fines	25	Excluded from Jurisdictional	0.00%	-
6	Lobbying Expenses	2,002	Excluded from Jurisdictional	0.00%	-
7	Fuel Tax Credit	30	Net Plant	76.06%	22
8	Equity In Earnings Uncon Sub	157	Excluded from Jurisdictional	0.00%	-
9	Accrued Holiday	(47)	Wages & Salaries	87.47%	(41)
10	Accrued Vacation	1,283	Wages & Salaries	87.47%	1,122
11	Obsolete Materials	337	Net Plant	76.06%	256
12	Provision for Bad Debt	(3,510)	Revenue	58.52%	(2,054)
13	Damage to Company Property	(92)	Net Plant	76.06%	(70)
14	Taxes Other than Income Taxes	(714)	Net Plant	76.06%	(543)
15	Incentive Compensation Plan	5,283	Wages & Salaries	87.47%	4,621
16	Liability for Severance Plans	304	Wages & Salaries	87.47%	266
17	CPS Energy Efficiency Fund	(236)	Excluded from Jurisdictional	0.00%	-
18	Other Accrued Expenses	(1,591)	Excluded from Jurisdictional	0.00%	-
19	Regulatory (Asset)/ Liab: Transmission	(3,813)	Excluded from Jurisdictional	0.00%	-
20	Use Tax Adjustment	(17)	Net Plant	76.06%	(13)
21	Other Current	720	Wages & Salaries	87.47%	630
22	Revenue Subject to Refund	10	Excluded from Jurisdictional	0.00%	-
23	Public Utility Fund Contribution	1,148	Excluded from Jurisdictional	0.00%	-
24	Partnerships	4	Excluded from Jurisdictional	0.00%	-
25	Deferred Rental Expense	(305)	Wages & Salaries	87.47%	(266)
26	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	(517)	100% to Jurisdictional	100.00%	(517)
27	Executive Uninsured Death Benefits after Retirement	20	Wages & Salaries	87.47%	17
28	Incentive Compensation Deferred Stock Bonus Plan	(29)	Wages & Salaries	87.47%	(25)
29	Stock Options; Other Equity Based Compensation	(943)	Excluded from Jurisdictional	0.00%	-
30	Workers Compensation and Public Claims Reserve	(844)	Wages & Salaries	87.47%	(738)
31	Long-Term Debt - Revaluation of Discount	308	Excluded from Jurisdictional	0.00%	-
32	Management Deferred Compensation Plan	(443)	Wages & Salaries	87.47%	(388)
33	Manufactured Gas Plants - Provision	12,301	Excluded from Jurisdictional	0.00%	-
34	Post Retirement Health Care Liability	(26,214)	Wages & Salaries	87.47%	(22,930)
35	Supplemental Employee Retirement Plan	308	Excluded from Jurisdictional	0.00%	-
36	Long-Term Incentive - Cash	1,082	Wages & Salaries	87.47%	946
37	Midwest Generation Settlement Asset	(716)	Excluded from Jurisdictional	0.00%	-
38	Interest on Projected Tax Settlements	2,910	Excluded from Jurisdictional	0.00%	-
39	Total Account 282 - Liberalized Depreciation	(302,308)	Net Plant	76.06%	(229,935)
40	Competitive Transition Charge (CTC)	7,117	Excluded from Jurisdictional	0.00%	-
41	AFUDC Plant & Equip Borrowed	353	Net Plant	76.06%	269
42	Deferred Gain - Like Kind Exchange	(154,780)	Excluded from Jurisdictional	0.00%	-

Schedule C-5 RY
Page 3 of 4

Commonwealth Edison Company
Jurisdictional Income Taxes
2015 Actual - 2015 Rate Year
(In Thousands)

Witness: Newhouse

Line No.	Income Tax Additions/Deductions (A)	Total Utility Current Tax (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
43	FIN 47	(1,077)	Net Plant	76.06%	(819)
44	Section 263A - Capitalized Interest	2,179	Net Plant	76.06%	1,657
45	Software Costs Capitalized - Rev Bk	(20,207)	Net Plant	76.06%	(15,370)
46	Capitalized Interest / Overhead Capitalized	3,654	Net Plant	76.06%	2,779
47	Pension Cost Capitalized on Books	(28,253)	Net Plant	76.06%	(21,489)
48	CIAC	(6,635)	Net Plant	76.06%	(5,047)
49	CIAC with Tax Gross Up	12,468	Excluded from Jurisdictional	0.00%	-
50	Revaluation of Property	(361)	Excluded from Jurisdictional	0.00%	-
51	Repair Allowance	5,987	Net Plant	76.06%	4,554
52	Repairs - Distribution	(142,510)	100% to Jurisdictional	100.00%	(142,510)
53	Repairs - Transmission	(8,354)	Excluded from Jurisdictional	0.00%	-
54	Transmission Upgrade - East/West	(1,021)	Excluded from Jurisdictional	0.00%	-
55	AFUDC - Equity	400	Excluded from Jurisdictional	0.00%	-
56	Regulatory (Asset)/Liab: AAF	370	Excluded from Jurisdictional	0.00%	-
57	Accrued Benefits	2,360	Wages & Salaries	87.47%	2,064
58	Chicago Arbitration Settlement	1,381	Excluded from Jurisdictional	0.00%	-
59	Incentive Compensation Capitalized (Global Settlement)	103	100% to Jurisdictional	100.00%	103
60	Loss on Reacquired Debt	2,168	Net Plant	76.06%	1,649
61	Midwest Generation Settlement Liab	1,473	Excluded from Jurisdictional	0.00%	-
62	Pension Contribution - Net of Book Provision 9.5%	63,177	Wages & Salaries	87.47%	55,261
63	PJM Start-up Costs	124	Excluded from Jurisdictional	0.00%	-
64	Swap and Hedging Transactions	97	Net Plant	76.06%	74
65	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(14,425)	Excluded from Jurisdictional	0.00%	-
66	State Income Taxes - Temporary	15,564	Excluded from Jurisdictional	0.00%	-
67	Regulatory (Asset)/Liab: Rider UF	5,823	Excluded from Jurisdictional	0.00%	-
68	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(187)	Excluded from Jurisdictional	0.00%	-
69	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	242	100% to Jurisdictional	100.00%	242
70	Regulatory (Asset)/Liab: Distribution Formula Rate	57,481	Excluded from Jurisdictional	0.00%	-
71	Regulatory (Asset)/Liab: Distribution - Other Deferred (Merger)	3,433	100% to Jurisdictional	100.00%	3,433
72	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	11,959	100% to Jurisdictional	100.00%	11,959
73	Accelerated Depr AMI - Related to Reg Assets	(19,672)	100% to Jurisdictional	100.00%	(19,672)
74	Deferred Revenue - Fiber Optics Lease	(123)	Communication Equipment	58.23%	(71)
75	Regulatory (Asset)/Liab: PORCB	5,487	Excluded from Jurisdictional	0.00%	-
76	Regulatory (Asset)/Liab: Capital Leases	(73)	Net Plant	76.06%	(56)
77		<u>\$ (507,832)</u>			<u>\$ (370,359)</u>

Schedule C-5 RY
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Commonwealth Edison Company
Jurisdictional Income Taxes
2015 Actual - 2015 Rate Year
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	(B)	(C)	Jurisdictional (D)
78	Illinois Taxable Income Before Current and Deferred Tax Adjustments (Page 1, Line 11)			390,941
79	Illinois Income Tax @ 7.75% (Line 87 x 7.75%)			30,298
80	Federal Taxable Income (Line 87 - Line 88)			<u>\$ 360,643</u>
81	Federal Income Tax Liability @ 35% (Line 89 x 35%)			<u>\$ 126,225</u>
82	Total Current Income Tax Expense (Federal (Line 79) + Illinois (Line 80))			<u>\$ 156,523</u>
83	Total Jurisdictional Current Income Tax Adjustments (Page 3, Line 77)			(370,359)
84	Deferred Amount in Line 83 Applied to Current Federal Taxes			(317,808)
85	Deferred Amount in Line 83 Applied to Current State Taxes			(52,551)
86	Total Jurisdictional Deferred Tax Expense (Schedule C-5.2, Page 3, Line 27, Column E)			369,157
87	Fuels Tax Credit	(86)	Net Plant	(66)
88	Alt Fuels Credit	(75)	Net Plant	(57)
89	R&D Credit	(132)	Net Plant	(101)
90	ComEd IL ITC Credit	(490)	Net Plant	(372)
91	ITC Amortization		Schedule C-5.5	<u>(1,310)</u>
92	Total Income Tax Expense Related to Current Yr Activity (Line 79 + Line 81 + Line 84 + Line 85 + Line 86 + Lines 87 - 91)			<u>\$ 153,415</u>

Notes:

(a) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). For tax years beginning on or after January 1, 2011 through December 31, 2014, the State of Illinois imposed a 7.0% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. Resulting in a combined rate of 9.5%

For tax years beginning on or after January 1, 2015 through December 31, 2024, the State of Illinois imposed a 5.25% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. Resulting in a combined rate of 7.75%.

All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 is based on the 2015 State income tax rate of 7.75%.

Commonwealth Edison Company
Interest Synchronization - 2015 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Newhouse

<u>Line No.</u>	<u>Description</u>	<u>Test Year Amount</u>
	(A)	(B)
1	Delivery Services Rate Base (Schedule B-1, Page 2)	\$ 7,864,856
2	Weighted Cost of Debt (Schedule D-1, Page 1)	(1) <u>2.77%</u>
3	Synchronized Interest	\$ 217,857

Note:

(1) Includes cost of debt 2.74% plus an additional amount for credit facility costs of .03%.

Commonwealth Edison Company
Interest Synchronization - 2015 Recon Year
Effect of Rate Base Adjustments
(In Thousands)

Witness: Newhouse

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Schedule B-1, Page 1)	\$ 7,781,197
2	Weighted Cost of Debt (Schedule D-1, Page 1)	<u>2.77%</u>
3	Synchronized Interest	\$ 215,539
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>217,857</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ (2,318)</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ 2,318</u>
8	Change in State Current Income Tax (at 7.75%)	<u>\$ 180</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ 748</u>

Note:

(1) [Line 7 - Line 8] * 35%.

Commonwealth Edison Company
2015 Jurisdictional Depreciation and Amortization Expense
(In Thousands)

Witness: Newhouse

Line No.	Description	Distribution	General and Intangible Plant			Total
			Depreciable - Other	Depreciable - Acct 397	Amortized	Jurisdictional
	(A)	(B)	(C)	(D)	(E)	(F)
1	2015 Depreciation Expense (1)	\$ 403,268	\$ 36,137	\$ 53,999	\$ -	
2	2015 Amortization Expense (2)	-	-	-	50,153	
3	<u>Adjustments</u>					
4	Deprec Exp Related To Asset Retirement Costs (3)	1,175	-	-	-	
5	Deprec Exp Related To Supply Admin Costs (Sch B-2.7)	-	-	-	(271)	
6	Costs Excluded from Previous Cases (Sch B-2.1)	(526)	-	-	-	
7	Costs Excluded from 16-xxxx (Sch B-2.6)	(69)	-	-	-	
8	Rider EDA Depreciation (Sch B-2.2)	(76)	-	-	-	
9	Deprec Exp Related To PORCB (Sch B-2.3, Pg 2)	-	-	-	(1,685)	
10	Deprec Exp Related To PCards (Sch B-2.10, Pg 1)	(1)	-	-	-	
11	Sub Total 2015 Depreciation Expense	\$ 403,771	\$ 36,137	\$ 53,999	\$ 48,197	
12	Jurisdictional Percentage (4)	100.00%	87.40%	58.23%	90.80%	
13	Jurisdictional Deprec and Amortization Expense	<u>\$ 403,771</u>	<u>\$ 31,584</u>	<u>\$ 31,444</u>	<u>\$ 43,763</u>	<u>\$ 510,562</u>

Notes:

- (1) From Page 2.
- (2) Amortization expense from 2015 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
2015 Actual (1)
(In Thousands)

Witness: Newhouse

<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	\$ 4,118,395	2.18%	<u>\$ 89,781</u>
2	Distribution Plant:			
3	Excl HVD, Trans and Meters	\$ 11,581,475	2.45%	
4	High Voltage	2,474,205	2.37%	
5	Line Transformers	1,253,386	2.14%	
6	Non AMI Meters	273,198	29.26%	
7	AMI Meters	215,714	7.58%	
8	All Other	21,574	2.49%	
9	Total Distribution Plant			<u>\$ 403,268</u>
10	General Plant (2):			
11	Structures & Improvements	\$ 309,169	2.70%	
12	Computer Equipment	87,728	20.74%	
13	Furniture & Equipment	31,033	4.61%	
14	Office Machines	236	9.30%	
15	Stores Equipment	1,871	15.00%	
16	Tools, Shop and Garage Equip.	180,673	3.72%	
17	Laboratory Equipment	2,573	4.19%	
18	Power Operated Equipment	11,531	6.84%	
19	Communication Equipment	701,521	7.18%	
20	MESH Communications Equip.	51,121	7.10%	
21	Miscellaneous Equipment	3,597	7.11%	
22	Total General Plant			<u>\$ 90,136</u>

Notes:

- (1) From 2015 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
2014 Actual (1)
(In Thousands)

Witness: Newhouse

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: Newhouse

<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: Newhouse

<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

Taxes Other Than Income Taxes

2015 Actual

(In Thousands)

Witness: Newhouse

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)	\$ 88,141	0%	\$ -
3	Rider RCA - Low Income Assistance (3)	42,329	0%	-
4	Rider RCA - Renewable Energy (3)	4,407	0%	-
5	Property Taxes (4)	26,260	61.11%	16,047
6	Illinois Electricity Distribution Tax	100,911	100%	100,911
7	Public Utilities Fund	3,819	100%	3,819
8	Payroll Taxes (5)	27,324	87.47%	23,900
9	State Use Tax on Purchases (6)	144	76.07%	110
10	Chicago Sales and Use Taxes (6)	111	76.07%	84
11	State Franchise Tax (6)	2,246	76.07%	1,709
12	Heavy Vehicle Use Tax (7)	24	76.07%	18
13	Miscellaneous (8)	(256)	76.07%	(195)
14	Total - Account 408.1	<u>\$ 295,460</u>		<u>\$ 146,403</u>
15	Payroll Taxes Adjusted in Other Schedules (9)			(381)
16	Total Jurisdictional Taxes Other than Income			<u>\$ 146,022</u>
17	<u>Taxes Other Than Income Taxes - Pass Through - Account 241</u>			
18	Municipal Utility Tax (10)	\$ 254,357		
19	Electricity Excise Tax (11)	<u>252,710</u>		
20	Total - Account 241	<u>\$ 507,067</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 for \$104, C-2.4 for \$265 and C-2.6 for \$12.
- (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

2015

(In Thousands)

Witness: Newhouse

Line No.	Description	Type of Tax	Total Company (1)	Operating Expense (2)	Clearing Accounts (3)	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	\$ 88,141	\$ 88,141	\$ -	\$ -	\$ -
3	Rider RCA - Low Income Assistance	(5) Charge per customer	40,470	42,329	-	-	(1,859)
4	Rider RCA - Renewable Energy	(5) Charge per customer	4,407	4,407	-	-	-
5	Illinois Electric Distribution Tax -2015	(6) Miscellaneous	100,911	100,911	-	-	-
6	Public Utility Fund	Miscellaneous	3,819	3,819	-	-	-
7	Property Taxes	Real Estate	27,042	26,260	-	-	781
8	Federal Unemployment Insurance Tax (FUTA)	Payroll	321	233	-	89	-
9	Federal Insurance Contributions Tax (FICA)	Payroll	54,676	26,606	-	28,071	-
10	State Unemployment Insurance Tax (SUTA)	Payroll	1,204	485	-	718	-
11	Chicago Employers' Expense Tax	Payroll	-	-	-	-	-
12	Federal Heavy Vehicle Use Tax	Use Tax	24	24	-	-	-
13	State Use Tax on Purchases	Use Tax	13,242	144	-	-	13,098
14	Chicago Sales and Use Taxes	Use Tax	506	111	-	-	395
15	Chicago Transaction Tax	Miscellaneous	299	202	-	-	97
16	State Franchise Tax	Miscellaneous	2,246	2,246	-	-	-
17	Cook County Use Tax	Miscellaneous	(457)	(457)	-	-	-
18	Vehicle Licenses	Miscellaneous	2,094	-	-	-	2,094
19	Municipal Taxes	Miscellaneous	-	-	-	-	-
20	Total - Account 236		<u>\$ 338,944</u>	<u>\$ 295,460</u>	<u>\$ -</u>	<u>\$ 28,877</u>	<u>\$ 14,607</u>
21	<u>Taxes Other Than Income Taxes - Account 241</u>						
22	Municipal Utility Tax	(7) kWh based	\$ 254,357				
23	Electricity Excise Tax	(8) kWh based	<u>252,710</u>				
24	Total - Account 241		<u>\$ 507,067</u>				

Notes:

- (1) Totals for account 236 were taken from 2015 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 2015 FERC Form 1, Page 263, Column "i" (Electric) - Charged to account 408.1.
- (3) Totals taken from 2015 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

2014

(In Thousands)

Witness: Newhouse

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: Newhouse

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: Newhouse

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
Miscellaneous Operating Revenues
2015 Actual
(In Thousands)

Witness: Newhouse

Line No.	Account Description (A)	ICC Account (B)	Adjusted Total Company (1) (C)	Jurisdictional (1) (D)
1	Forfeited Discounts	450	\$ (29,347)	\$ (26,876)
2	Miscellaneous Service Revenues	451	(4,945)	(4,728)
3	Rent from Electric Property	454	(83,864)	(72,445)
4	Other Electric Revenues	456	(4,101)	(2,452)
5	Transmission of Electricity to Others	456.1	(597,323)	(4,299)
6	Other Revenue Adjustments		(51,144)	(22,248)
6a	Rider NAM Revenues		-	(694)
7	Total Miscellaneous Operating Revenues		<u>\$ (770,724)</u>	<u>\$ (133,742)</u>

Note:

(1) See WPC-23 for additional information.

Commonwealth Edison Company
 Miscellaneous Operating Revenues
2012 - 2014 Actual
 (In Thousands)

Witness: Newhouse

Line No.	Account (A)	ICC Account (B)	2014 (C)	2013 (D)	2012 (E)
1	Forfeited Discounts	450	\$ (30,209)	\$ (27,835)	\$ (31,729)
2	Miscellaneous Service Revenues	451	(8,075)	(9,280)	(9,937)
3	Rent from Electric Property	454	(78,878)	(76,741)	(71,778)
4	Other Electric Revenues	456	(2,899)	(4,936)	(4,212)
5	Transmission of Electricity to Others	456.1	<u>(601,551)</u>	<u>(519,378)</u>	<u>(505,083)</u>
6	Total Miscellaneous Operating Revenues		<u><u>\$ (721,612)</u></u>	<u><u>\$ (638,170)</u></u>	<u><u>\$ (622,739)</u></u>

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Newhouse

<u>Line No.</u>	<u>Class of Capital</u> (A)	<u>Amount</u> (B)	<u>Percent of Total Capital</u> (C)	<u>December 31 Cost</u> (D)	<u>Weighted Cost</u> (E)
<u>Year Ending December 31, 2015</u>					
1	Short-Term Debt	\$ 32,144	0.27%	0.53%	0.00%
2	Long-Term Debt	\$ 6,526,399	54.11%	5.06% (3)	2.74%
3	Common Equity	<u>\$5,502,198</u>	<u>45.62%</u>	8.59% (1)	3.92%
4	Credit Facility Costs (2)				<u>0.03%</u>
5	Total Capital	<u><u>\$12,060,741</u></u>	<u><u>100.00%</u></u>		<u><u>6.69%</u></u>

Notes:

- (1) See Schedule D-6 RY Line 16.
- (2) See Schedule D-2, Page 2, Line 14.
- (3) See Schedule D-3, Page 2, Col F, Line 6.

Schedule D-1 RY
 Page 2 of 2

Commonwealth Edison Company
Cost of Capital Summary
 (In Thousands)

Witness: Newhouse

Line No.	Class of Capital (A)	Average Amount (B)	Percent of Total Capital (C)	Less CWIP Accruing AFUDC (3) (D)	Adjusted Balance (E)
<u>Year Ending December 31, 2015</u>					
1	Long-Term Debt	\$6,660,380 (1)	54.26%	\$133,981	\$6,526,399
2	Common Equity	<u>\$5,615,153 (2)</u>	<u>45.74%</u>	<u>\$112,955</u>	<u>\$5,502,198</u>
3	Total Capital	<u><u>\$12,275,533</u></u>	<u><u>100.00%</u></u>	<u><u>\$246,936</u></u>	<u><u>\$12,028,597</u></u>

Notes:

(1) See Schedule D-3, Page 2, Column F.

(2) Amount Calculated:

ComEd Year End 2015 Common Equity	\$8,240,153	2015 FERC Form 1, Page 112, Line 16
Goodwill	<u>(\$2,625,000)</u>	2015 Form 10-K, Page 74

ComEd Year End Equity Less Goodwill	<u><u>\$5,615,153</u></u>
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(3) Amount Calculated:

ComEd Year End 2015 CWIP	\$571,693
Total CWIP Not Eligible for AFUDC	(\$62,399)
Total CWIP Accruing AFUDC Funded by STD	<u>(\$262,358)</u>

Year End CWIP Accruing AFUDC Funded by LTD and Common Equity	<u><u>\$246,936</u></u>
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Schedule D-2
Page 1 of 2

Commonwealth Edison Company
Cost of Short-Term Borrowings
(In Thousands)

Witness: Newhouse

Line No.	Month	Balance of Short-term Debt (1)	CWIP (1)	CWIP Accruing AFUDC (1)	(E)=(B)-((B/C)*D) Net Amount Outstanding	(F)=(B)-(D)-(E) Net Amount Outstanding	Greater of (E) or (F) Net Amount Outstanding	Short-Term Interest Expense	Cost of Short-term Debt (3)	Type of Borrowing	Weighted Avg. Term to Maturity (Days) (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
<u>Year Ending December 31, 2015 (4)</u>											
1	December	294,502	571,693	509,294	32,144	(246,936)	32,144	42	0.53%	Commercial Paper	88.5
<u>Monthly balances as required by Section 285.4020(b):</u>											
2	January	532,000	317,589	276,803	68,321	255,197	255,197				49.0
3	February	684,199	362,070	320,000	79,499	364,199	364,199				47.1
4	March	283,102	384,875	338,592	34,044	(55,490)	34,044				62.2
5	April	457,002	404,130	354,068	56,612	102,934	102,934				55.6
6	May	477,802	405,972	347,171	69,205	130,631	130,631				47.8
7	June	503,002	435,464	371,246	74,178	131,756	131,756				51.0
8	July	477,502	496,278	422,426	71,058	55,076	71,058				49.7
9	August	580,002	562,895	488,836	76,310	91,166	91,166				50.9
10	September	604,002	646,213	573,672	67,803	30,330	67,803				52.5
11	October	586,002	721,855	645,187	62,239	(59,185)	62,239				50.6
12	November	278,502	736,103	666,085	26,491	(387,583)	26,491				51.0

Notes:

- (1) Represents end of year balance for line 1.
- (2) In more than one type of borrowing, the maturity is a blended average of the two types of debt.
The balances provided in this column are the outstanding balance of short-term debt on the last day of the month.
- (3) Exelon Corporation 2015 Form 10-K, Page 338.
- (4) As per PA98-0015, the use of year-end capital structure is to be applied. As such only the December balance will be used to calculate the balance of short term debt.

Commonwealth Edison Company
Cost to Maintain Credit Facilities (1)
(In Thousands)

Line No.	Description (A)	December Accrual (B)	One-Time Accrual (C)	Annualized Amount (D)
1	<i>Primary Credit Facility</i>			
2	Annual amortization of upfront fees (2)	82	-	984
3	Facility commitment fees	151	-	1,812
4	Line of credit drawn fees	2	-	24
5	Subtotal		-	2,820
6	<i>Community- and Minority-Owned Bank Credit Facility</i>			
7	Annually incurred upfront fees (2)	-	149	149
8	Facility commitment fees	5	-	60
9	Line of credit drawn fees	16	-	192
10	Subtotal			401
11	LESS LC fees associated with PJM collateral requirements	-	-	-
12	Total			3,221
13	Total capital (3)			11,798,380
14	Credit facility cost of capital (Line 12 / Line 13)			0.03%

Notes:

- (1) Does not include the cost of short term borrowings, which are shown on Page 1.
- (2) Upfront fees include legal and administrative costs associated with establishing credit facilities. ComEd's policy is to amortize these fees for the primary credit facility and to expense them once annually as incurred for the community- and minority-owned bank credit facility.
- (3) From FR D-1 RY, Line 5, Column B.