

ATTACHMENT H-13A

Commonwealth Edison Company			
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	2010 Forecast

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	28,462,665
2	Total Wages Expense	p354.28.b	299,076,191
3	Less A&G Wages Expense	p354.27.b	48,113,960
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	250,962,231
5	Wages & Salary Allocator	(Line 1 / Line 4)	11.3414%
Plant Allocation Factors			
6	Electric Plant in Service	(Note B) p207.104.g	17,290,985,448
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	6,341,194,108
8	Accumulated Amortization	(Note A) p200.21.c	263,625,111
9	Total Accumulated Depreciation	(Line 7 + 8)	6,604,819,219
10	Net Plant	(Line 6 - Line 9)	10,686,166,229
11	Transmission Gross Plant	(Line 29 - Line 28)	3,422,974,457
12	Gross Plant Allocator	(Line 11 / Line 6)	19.7963%
13	Transmission Net Plant	(Line 41 - Line 28)	2,359,617,082
14	Net Plant Allocator	(Line 13 / Line 10)	22.0810%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	2,960,400,859
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation On Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B) Attachment 6	78,813,654
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	3,039,214,513
19	General	p207.99.g	1,303,208,996
20	Intangible	p205.5.g	366,240,791
21	Total General and Intangible Plant	(Line 19 + Line 20)	1,669,449,787
22	Less: General Plant Account 397 -- Communications	p207.94.g	584,573,063
23	General and Intangible Excluding Acct. 397	(Line 21 - Line 22)	1,084,876,724
24	Wage & Salary Allocator	(Line 5)	11.34141%
25	General and Intangible Plant Allocated to Transmission	(Line 23 * Line 24)	123,040,358
26	Account No. 397 Directly Assigned to Transmission	Attachment 5	260,719,586
27	Total General and Intangible Functionalized to Transmission	(Line 25 + Line 26)	383,759,944
28	Plant Held for Future Use (Including Land)	(Note C) Attachment 5	28,489,395
29	Total Plant In Rate Base	(Line 18 + Line 27 + Line 28)	3,451,463,852
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note J) p219.25.c	909,032,183
31	Accumulated General Depreciation	(Note J) p219.28.c	440,743,338
32	Less: Amount of General Depreciation Associated with Acct. 397	(Note J) Attachment 5	223,821,456
33	Balance of Accumulated General Depreciation	(Line 31 - Line 32)	216,921,882
34	Accumulated Amortization	(Line 8)	263,625,111
35	Accumulated General and Intangible Depreciation Ex. Acct. 397	(Line 33 + 34)	480,546,993
36	Wage & Salary Allocator	(Line 5)	11.34141%
37	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 35 * Line 36)	54,500,823
38	Percent of Acct. 397 Directly Assigned to Transmission	(Line 26 / Line 22)	44.60000%
39	Amount of Gen. Depr. Associated with Acct. 397 Directly Assigned to Trans.	(Line 38 * Line 32)	99,824,369
40	Total Accumulated Depreciation	(Sum Lines 30, 37 & 39)	1,063,357,375
41	Total Net Property, Plant & Equipment	(Line 29 - Line 40)	2,388,106,477

Adjustment To Rate Base

42	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-489,803,238
43	CWIP for Incentive Transmission Projects CWIP Balances for Current Rate Year	(Note H)	Attachment 6	0
44	Prepayments Prepayments (excluding Prepaid Pension Asset)	(Note A)	Attachment 5	2,495,689
45	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.6.c & 16.c (Line 5)	0
46	Wage & Salary Allocator			11.34%
47	Total Undistributed Stores Expense Allocated to Transmission		(Line 45 * Line 46)	0
48	Transmission Materials & Supplies		p227.8.c	44,740,140
49	Total Materials & Supplies Allocated to Transmission		(Line 47 + Line 48)	44,740,140
50	Cash Working Capital Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Asset)		(Line 85 - Line 84)	110,748,849
51	1/8th Rule		1/8	12.5%
52	Total Cash Working Capital Allocated to Transmission		(Line 50 * Line 51)	13,843,606
53	Network Credits Outstanding Network Credits	(Note N)	Attachment 5	10,565,668
54	Total Adjustment to Rate Base		(Lines 42 + 43 + 44 + 49 + 52 - 53)	-439,289,471
55	Rate Base		(Line 41 + Line 54)	1,948,817,006

Operations & Maintenance Expense

56	Transmission O&M Transmission O&M		Attachment 5	64,997,694
57	Less Account 565		Attachment 5	2,197,043
58	Plus Transmission Revenue Requirement of Commonwealth Edison of Indiana booked to Account 565		Attachment 5	2,197,043
59	Plus Schedule 12 Charges billed to Transmission Owner and booked to Account 565	(Note O)	PJM Data	
60	Plus Transmission Lease Payments	(Note A)	p200.4.c	0
61	Transmission O&M		(Lines 56 - 57 + 58 + 59 + 60)	64,997,694
62	Allocated Administrative & General Expenses Total A&G		Attachment 5	415,786,631
63	Plus: Fixed PBOP expense	(Note J)	fixed	54,740,980
64	Less: Actual PBOP expense		Attachment 5	55,605,769
65	Less: Salaries and Benefits of specified Exelon Corp top executives		Attachment 5	13,176,679
66	Less: Power Procurement Expense		Attachment 5	1,339,213
67	Less Property Insurance Account 924		p323.185.b	1,021,279
68	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	1,597,903
69	Less General Advertising Exp Account 930.1		p323.191.b	957,587
70	Less EPRI Dues	(Note D)	p352 & 353	0
71	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 70)	396,829,181
72	Wage & Salary Allocator		(Line 5)	11.3414%
73	Administrative & General Expenses Allocated to Transmission		(Line 71 * Line 72)	45,006,039
74	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	519,607
75	General Advertising Exp Account 930.1	(Note K)	Attachment 5	0
76	Subtotal - Accounts 928 and 930.1 - Transmission Related		(Line 74 + Line 75)	519,607
77	Property Insurance Account 924		(Line 67)	1,021,279
78	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
79	Total Accounts 928 and 930.1 - General		(Line 77 + Line 78)	1,021,279
80	Net Plant Allocator		(Line 14)	22.08%
81	A&G Directly Assigned to Transmission		(Line 79 * Line 80)	225,509
82	Interest on Prepaid Pension Asset Prepaid Pension Asset (net of associated ADIT)		Attachment 5	78,461,146
83	LTD Cost Rate		(Line 120)	6.4293%
84	Interest on Prepaid Pension Asset		(Line 82 * Line 83)	5,044,527
85	Total Transmission O&M and Interest on Prepaid Pension Asset		(Lines 61 + 73 + 76 + 81 + 84)	115,793,376

Depreciation & Amortization Expense

Depreciation Expense				
86	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336.7.b&c&d	55,071,287
87	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336.10.b&c&d	61,944,920
88	Amount of General Depreciation Expense Associated with Acct. 397	(Note J)	Attachment 5	35,544,103
89	Balance of General Depreciation Expense		(Line 87 - Line 88)	26,400,817
90	Intangible Amortization	(Note A)	p336.1.d&e	29,192,877
91	Total		(Line 89 + Line 90)	55,593,694
92	Wage & Salary Allocator		(Line 5)	11,3414%
93	General Depreciation & Intangible Amortization Allocated to Transmission		(Line 91 * Line 92)	6,305,111
94	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission		(Line 88 * Line 38)	15,852,670
95	General Depreciation and Intangible Amortization Functionalized to Transmission		(Line 93 + Line 94)	22,157,781
Total Transmission Depreciation & Amortization				(Lines 86 + 95)
96				77,229,068

Taxes Other than Income Taxes

97	Taxes Other than Income Taxes		Attachment 2	7,606,290
98	Total Taxes Other than Income Taxes		(Line 97)	7,606,290

Return \ Capitalization Calculations

Long Term Interest				
99	Long Term Interest		Attachment 5	313,620,859
100	Less LTD Interest on Securitization Bonds	(Note P)	Attachment 8	-
101	Long Term Interest		(Line 99 - Line 100)	313,620,859
102	Preferred Dividends	enter positive	p118.29.c	0
Common Stock				
103	Proprietary Capital		p112.16.c	6,881,468,790
104	Less Accumulated Other Comprehensive Income Account 219		p112.15.c	-14,730
105	Less Preferred Stock		(Line 114)	0
106	Less Account 216.1		p112.12.c	2,697,812
107	Common Stock		(Line 103 - 104 - 105 - 106)	6,878,785,708
Capitalization				
108	Long Term Debt		p112.18-21.c	4,944,016,000
109	Less Loss on Reacquired Debt		p111.81.c	109,689,181
110	Plus Gain on Reacquired Debt		p113.61.c	78,436
111	Less ADIT associated with Gain or Loss		Attachment 1	-43,564,791
112	Less LTD on Securitization Bonds	(Note P)	Attachment 8	0
113	Total Long Term Debt		(Line 108 - 109 + 110 - 111 - 112)	4,877,970,046
114	Preferred Stock		p112.3.c	0
115	Common Stock		(Line 107)	6,878,785,708
116	Total Capitalization		(Sum Lines 113 to 115)	11,756,755,754
117	Debt %	Total Long Term Debt	(Note Q) (Line 113 / Line 116)	44.0%
118	Preferred %	Preferred Stock	(Line 114 / Line 116)	0.0%
119	Common %	Common Stock	(Note Q) (Line 115 / Line 116)	56.0%
120	Debt Cost	Total Long Term Debt	(Line 101 / Line 113)	0.0643
121	Preferred Cost	Preferred Stock	(Line 102 / Line 114)	0.0000
122	Common Cost	Common Stock	(Note J) Fixed	0.1150
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	0.0283
124	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	0.0000
125	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	0.0644
126	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	0.0927
127	Investment Return = Rate Base * Rate of Return		(Line 55 * Line 126)	180,634,013

Composite Income Taxes

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	35.00%
129	SIT=State Income Tax Rate or Composite		7.30%
130	p	(percent of federal income tax deductible for state purpos Per State Tax Code	0.00%
131	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	39.75%
132	T / (1-T)		65.96%
ITC Adjustment			
133	Amortized Investment Tax Credit	(Note I) enter negative	p266.8.f -2,818,116
134	1/(1-T)		1 / (1 -Line 131) 165.96%
135	Net Plant Allocation Factor		(Line 14) 22.0810%
136	ITC Adjustment Allocated to Transmission		(Line 133 * Line 134 * Line 135) -1,032,727
137	Income Tax Component =	$(T/(1-T) * Investment Return * (1-(WCLTD/ROR))) =$	[Line 132 * Line 127 * (1- (Line 123 / Line 126))] 82,783,987
138	Total Income Taxes		(Line 136 + Line 137) 81,751,260

Revenue Requirement

Summary			
139	Net Property, Plant & Equipment	(Line 41)	2,388,106,477
140	Total Adjustment to Rate Base	(Line 54)	-439,289,471
141	Rate Base	(Line 55)	1,948,817,006
142	Total Transmission O&M	(Line 85)	115,793,376
143	Total Transmission Depreciation & Amortization	(Line 96)	77,229,068
144	Taxes Other than Income	(Line 98)	7,606,290
145	Investment Return	(Line 127)	180,634,013
146	Income Taxes	(Line 138)	81,751,260
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	463,014,008
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 15)	2,960,400,859
149	Excluded Transmission Facilities	(Note M) Attachment 5	
150	Included Transmission Facilities	(Line 148 - Line 149)	2,960,400,859
151	Inclusion Ratio	(Line 150 / Line 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	463,014,008
153	Adjusted Gross Revenue Requirement	(Line 151 * Line 152)	463,014,008
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	Attachment 3	36,810,415
155	Interest on Network Credits	(Note N) Attachment 5	421,250
156	Net Revenue Requirement	(Line 153 - Line 154 + Line 155)	426,624,842
Net Plant Carrying Charge			
157	Gross Revenue Requirement	(Line 152)	463,014,008
158	Net Transmission Plant	(Line 15 - Line 30)	2,051,368,676
159	Net Plant Carrying Charge	(Line 157 / Line 158)	22.5710%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - Line 86) / Line 158	19.8864%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - Line 86 - Line 127 - Line 138) / Line 158	7.0956%
Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE			
162	Gross Revenue Requirement Less Return and Taxes	(Line 152 - Line 145 - Line 146)	200,628,735
163	Increased Return and Taxes	Attachment 4	280,497,256
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + Line 163)	481,125,990
165	Net Transmission Plant	(Line 15 - Line 30)	2,051,368,676
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / Line 165)	23.4539%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - Line 86) / Line 165	20.7693%
168	Net Revenue Requirement	(Line 156)	426,624,842
169	True-up amount	Attachment 6	(13,814,117)
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmi	Attachment 7	3,232,292
171	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171)	416,043,017
Network Zonal Service Rate			
173	1 CP Peak	(Note L) PJM Data	21,218
174	Rate (\$/MW-Year)	(Line 172 / 173)	\$ 19,608
175	Network Service Rate (\$/MW/Year)	(Line 174)	\$ 19,608

Notes

- A** Electric portion only
- B** Line 16, for the Reconciliation, includes New Transmission Plant that was actually placed in service weighted by the number of months it was actually in service
Line 17 includes New Transmission Plant to be placed in service in the current calendar year that is not included in the PJM regional Transmission Plan (RTEP) (time-weighted) as shown on Attachment 6.
- C** Includes Transmission portion only. At each annual informational filing, Company will identify for each parcel of land an intended use within a 15 year period.
- D** Includes all EPRI Annual Membership Dues
- E** Includes all Regulatory Commission Expenses
- F** Includes Safety related advertising included in Account 930.1
- G** Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized in Form 1 at 351.h.
- H** CWIP can only be included if authorized by the Commission.
- I** The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the State income tax rate, and $p =$
the percentage of federal income tax deductible for state income taxes.
- J** ROE will be supported in the original filing and no change in ROE will be made absent a filing at FERC.
PBOP expense is fixed until changed as the result of a filing at FERC.
Depreciation rates shown in Attachment 9 are fixed until changed as the result of a filing at FERC.
If book depreciation rates are different than the Attachment 9 rates, ComEd will provide workpapers at the annual update to reconcile formula depreciation expense and depreciation accruals to Form No. 1 amounts.
- K** Education and outreach expenses relating to transmission, for example siting or billing
- L** As provided for in Section 34.1 of the PJM OATT; the PJM established billing determinants will not be revised or updated in the annual rate reconciliations.
- M** Amount of transmission plant excluded from rates per Attachment 5.
- N** Outstanding Network Credits is the balance of Network Facilities Upgrades Credits due Transmission Customers who have made lump-sum payments towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A.
Interest on the Network Credits as booked each year is added to the revenue requirement to make the Transmission Owner whole on Line 155.
- O** Payments made under Schedule 12 of the PJM OATT that are not directly assessed to load in the Zone under Schedule 12 are included in Transmission O&M on Line 56. If they are booked to Acct 565, they are included on Line 59.
- P** Securitization bonds may be included in the capital structure.
- Q** Equity and debt ratios will be the ratios determined by the actual capital structure and the specified calculation processes of the formula, except that if during the period May 1, 2007 through May 31, 2009 the formula produces an equity ratio exceeding 58.0%, the formulaic value at Line 119 shall be manually set to 58.0% and the formulaic value at Line 117 shall be manually set to 42.0% less the percentage shown at Line 118.
If, during the period June 1, 2009 through May 31, 2010, the formula produces an equity ratio exceeding 57.0%, the formulaic value at Line 119 shall be manually set to 57% and the value at Line 117 shall be manually set to 43.0% less the percentage shown at Line 118.
If, during the period June 1, 2010 through May 31, 2011, the formula produces an equity ratio exceeding 56.0%, the formulaic value at Line 119 shall be manually set to 56% and the value at Line 117 shall be manually set to 44.0% less the percentage shown at Line 118.
If, during any period following May 31, 2011, the formula produces an equity ratio exceeding 55.0%, the formulaic value at Line 119 shall be manually set to 55.0% and the formulaic value at Line 117 shall be manually set to 45.0% less the percentage shown at Line 118.

**Commonwealth Edison Company
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet**

A	B	C Only Transmission Related	D Plant Related	E Labor Related	F Total ADIT	G
1	ADIT- 282	(335,415,667)	0	(2,174,514,724)	0	From Acct. 282 total, below
2	ADIT-283	(377,971,336)	(3,111,691)	(4,764,590)	(160,740,735)	From Acct. 283 total, below
3	ADIT-190	219,502,847	0	9,371,357	94,142,216	From Acct. 190 total, below
4	Subtotal	(493,884,156)	(3,111,691)	(2,169,907,957)	(66,598,519)	Sum lines 1 through 3
5	Wages & Salary Allocator				11.3414%	
6	Net Plant Allocator			22.0810%		
7	ADIT	(3,111,691)	(479,138,334)	(7,553,214)	(489,803,238)	Sum Cols. C, D, E; Enter as negative Appendix A, line 42.
		row 4	row 4 * row 6	row 4 * row 5		

Note: ADIT associated with Gain or Loss on Reacquired Debt is included in Column A here and included in Cost of Debt on Appendix A, Line 112

(43,564,791) < From Acct 283, below

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately.



Commonwealth Edison Company
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
<u>ADIT-190</u>	<u>Total</u>	<u>Gas, Prod Or Other Related</u>	<u>Only Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Justification</u>
Account 190100 & 190200 - ADIT current						
Holiday Pay Provision	(689,958)				(689,958)	Book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions
Vacation pay provision	16,892,429				16,892,429	out. Related to all functions
Obsolete materials - net change in provision	460,970			460,970		Book expense when identified, tax expense when actually disposed. Related to all functions.
Uncollectible Accounts Reserve	25,049,038	25,049,038				Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned. Related to retail operations.
Damage to Company Property Reserve	5,635,937			5,635,937		Book expense for bad debts, tax deduction when fully written-off and all collection efforts abandoned. Related to all functions.
Taxes Other Than Income Taxes	3,274,450			3,274,450		Book accrual, tax deduction when paid. Related to all functions
Incentive Compensation Plan	19,249,626				19,249,626	Book accrual in filing year, tax deduction in year paid out. Related to all functions.
Liability For Severance Plans	3,168,371				3,168,371	Book accrual; tax deduction when paid. Related to all functions.
CPS Energy Efficiency Fund - reserve change	3,401,650	3,401,650				Energy efficiency fund book accrual, not yet paid, tax deduction when paid. Related to retail functions.
Reserve for employee litigation claims	3,678,400				3,678,400	Book accrual, not yet paid, tax deduction when paid. Employee litigation employees take against the company. Related to all functions
Transmission Regulatory Asset	2,157,884	2,157,884				Book recorded reg asset to be amortized, tax will recognize as income is received. Currently a non-cash event.
Management Deferred Compensation - current	516,685				516,685	Book estimate accrued and expensed, tax deduction upon the retirement or other separation from service - employees in all functions
Interest on Projected Tax Deficiencies	2,525	2,525				IL IncTax Reserve, not yet passed down. Book liability, not yet paid. Unrelated to FIN48.
Charitable Contributions	69,557	69,557				Book accrued contribution. 3 year pledge, only deduct as payments are made. Tax deduction is only recognized as payment is made. Not wholesale related.
Use Tax Adjustment	524,619	524,619				Book expense, tax recognized we paid. Not wholesale related.
Other Current: Cellphone Reserve	125,249				125,249	Payroll withholding (FICA) being accrued for personal cellphone use. Book expense recognized but not cash paid out yet. Related to all functions.
FIN48 Interest - current	(27,317,703)	(27,317,703)				Book estimate accrued and expensed, tax deduction when paid. Generation R&D related.
Revenues Subject to Refund: SECA - OTRA02	3,270,542	3,270,542				Book estimate accrued and expensed, tax deduction when paid. Relates to PJM Seams Elimination Charge/Cost Adjustment (SECA) Revenues - 20% is recorded as subject to refund for book purposes. Tax does not deduct this estimated amount, and adds it back to taxable income.
Subtotal	59,470,271					

Account 190000 - ADIT non-current

Chicago Equity Fund Partnership	59,916	59,916				Investment in partnership - reverse book activity. Book/Tax difference as Book has written them all off. Tax still has some losses being reflected. Non jurisdictional.
Deferred Rent Expense - Lincoln Center	4,868,101				4,868,101	Rent expense deferred and amortized ratably for books, tax deduction when paid - energy delivery facilities used for all functions
Environmental remediation - superfund sites	2,388,583	2,388,583				Reserves for remediation of Superfund sites. Reserves are not deductible for tax purposes. Not fixed and determinable. Book liability (taken to the expense on book), for taxes these are nonrecognized until we settle/pay. Superfund is reimbursed. Not related to wholesale operations.
Executive uninsured death benefits after retirement	892,845				892,845	Reserve is not deductible, expense for books, tax expensed when payments made. Related to all functions.
FAS 109 Reg Asset/Liability	20,919,423	20,919,423				Unamortized portion of this creates a timing difference. No P&L impact. Unamortized amount is not in rate base.
Deferred Stock Bonus Plan	413,524				413,524	No current book activity - liability transferred to Unicom, tax deduction as distributions are made from the trust - employees in all functions
Other Equity Based Comp (Incl'd FAS123R: Stock Options)	1,771,032				1,771,032	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions
Workers Compensation (Injuries & Damages)	21,075,822				21,075,822	These accounts are reserves for claims from public claims, workers compnsation and other third party incidents. For tax purposes these are not deductible until paid.Related to all functions.
Redemption of long-term debt-revalued discount due to merger	(3,156,214)	(3,156,214)				Book premium and discounts were revalued and expensed/incurred at time of merger, tax did not revalue the debt and amortization remained the same;non utility
Management deferred compensation plan - increase reserve	13,455,907				13,455,907	Book accrual and expensed, tax deduction at time of the retirement or other separation from service payout. Related to employees in all functions.
Manufactured Gas Plants - provision	33,641,562	33,641,562				The MGP liability account is used to record the estimated remediation costs. The estimated rediation costs are not deductible for tax purposes. Associated expenses are run through Rider ECR. Related to retail rates.
Merger Costs	(832,543)	(832,543)				Costs incurred with UNICOM merger (2001). Not related to wholesale operations.
Post-retirement health care liability - reserve change	123,243,066	123,243,066				Book accrues anticipated Post Retirement costs basts on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid or contributed to a fund. Related liability not deducted from rate base.
Restricted stock awards	842,027				842,027	Book expense recorded when stock is granted, tax expense when stock is issued at market price. Related to employees in all functions.
Share awards stock program provision	1,012,718				1,012,718	Book expense recorded when stock is granted, tax expense when stock is issued at market price. Related to employees in all functions.
Supplemental management retirement plan	4,706,552				4,706,552	Book accrues anticipated Supplemental Management Retirement costs based on actuarial analysis. Tax deducts retirement benefits only when the amounts are paid. Related to employees in all functions.
Incentive Compensation Plan	2,162,886				2,162,886	Book expense recognized at the time of determination, not recognized for taxes until paid out. Related to employees in all functions.
Interest on projected tax deficiencies - noncurrent	38,420,363	38,420,363				Related to CTC, Fossil sales, liike kind exchange related. Not related to wholesale operations.
Reg Asset Docket No 07-0566 - 3 YR	(3,992,813)	(3,992,813)				Tracks anticipated recoveries for costs for Original Cost Audit, 05-0597 Rehearing, Lease Abandonment of the AT&T building and the 2007 ICC Rate Case. Not related to wholesale operations.
Charitable Contribution on Land	1,653,392	1,653,392				IRS adjustment to value of parcel of land donated in prior year. Tax took the deduction but the IRS disagreed on deduction. This will reverse when remaining land is disposed and then the remaining deduction will be reflected. Not related to wholesale operations.
Subtotal	263,546,149					

Subtotal - p234.18.c	323,016,420	219,502,847	0	9,371,357	94,142,216
Less FASB 109 Above if not separately removed					
Less FASB 106 Above if not separately removed					0
Total	323,016,420	219,502,847	0	9,371,357	94,142,216

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Commonwealth Edison Company
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
<u>ADIT-282</u>	<u>Total</u>	<u>Gas, Prod Or Other Related</u>	<u>Only Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Justification</u>
Account 282000 & 282200 - ADIT Liberalized Depreciation						
Depreciation	(2,439,958,528)			(2,439,958,528)		Property basis difference resulting from accelerated tax depreciation versus depreciation used for ratemaking purposes. Related to all functions.
Account 282100 & 282300 - ADIT other property						
Allowance for borrowed funds used during construction	(32,436,276)			(32,436,276)		AFUDC - book tax timing difference. Debt portion. Related to all functions.
Allowance for borrowed funds used during construction	(3,600,494)			(3,600,494)		AFUDC - book tax timing difference. Equity portion. Related to all functions.
Amortization of deferred gain - Like Kind Exchange	(356,260,813)	(356,260,813)				Actual Like Kind Exchange - generation related, not in rate base.
FIN47	10,737,094			10,737,094		Accrual of future removal/retirements. Book recognized the expense estimate accrual, tax recognizes when paid. Related to all functions.
Interest capitalized under Code Section 263A	90,058,727			90,058,727		Interest capitalized for book and tax purposes at different rates - related to all functions
Computer software costs	(52,645,474)			(52,645,474)		Book capitalizes software development costs. Tax is allowed to deduct certain internally developed software as expenses are incurred. This represents both the current deduction and the reversal of the book amortization. Related to all functions
Overheads capitalized	7,163,100			7,163,100		Represents Sales and Use tax capitalized for book purposes, but is currently deductible for tax purposes. Related to all functions.
Pension capitalized for books	160,762,677			160,762,677		Book accrues and capitalizes anticipated Pension costs on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
Proceeds from contributions in aid of construction	192,033,238			192,033,238		Payments for new or additional services are not considered income for book purposes. Tax recognizes when received. Related to all functions.
Proceeds from CIAC: Grossed Tax Amount	5,147,902	5,147,902				Beginning in 2009, CIAC is grossed up for income taxes. Tax gross-up amounts are now collected from customers paying the CIAC. Deferred tax for these amounts is not included in rate base.
Property Revaluation Due To Merger	15,697,244	15,697,244				Non-utility.
Real estate taxes capitalized under Code Section 263A	(64,814)			(64,814)		Capitalization of real estate taxes for tax purposes. Related to all functions.
Repair allowances	(106,563,974)			(106,563,974)		This represents an amount for repairs that is deductible for tax purposes but is required to be capitalized for book. Related to all functions.
Subtotal	(69,971,863)					
Subtotal - p275.9.k	(2,509,930,391)	(335,415,667)	0	(2,174,514,724)	0	
Less FASB 109 Above if not separately removed	0					
Less FASB 106 Above if not separately removed	0					
Total	(2,509,930,391)	(335,415,667)	0	(2,174,514,724)	0	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Commonwealth Edison Company
Attachment 1 - Accumulated Deferred Income Taxes (ADIT) Worksheet

A	B	C	D	E	F	G
<u>ADIT-283</u>	<u>Total</u>	<u>Gas, Prod Or Other Related</u>	<u>Only Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Justification</u>
Account 283300 & 283400 - ADIT current						
Regulatory Asset: AAF	(20,079,486)	(20,079,486)				Purchased Energy Adjustment. Related to supply. Non jurisdictional.
Subtotal	(20,079,486)					
Account 283100 & 283200 - ADIT non-current						
Regulatory Asset: AMP	(1,710,469)	(1,710,469)				Tracks anticipated recoveries for AMI project costs. Non jurisdictional.
Regulatory Asset: FIN 47 - Docket 07-0566	(2,015,095)	(2,015,095)				Tracks anticipated recoveries. Non jurisdictional.
Chicago Arbitration settlement	(15,075,690)	(15,075,690)				Relates to 1992 franchise agreement with City of Chicago. Non jurisdictional.
Deferred Gain on Sale of Easements	(4,774,319)			(4,774,319)		ComEd sold easements and deferred the gain. Related to all functions.
Incentive pay capitalized (Global Settlement)	(3,450,168)	(3,450,168)				Represents the 2003 Agreement relating to various programs and initiatives. Book recorded the liability and is amortizing monthly. Tax deducted the payments in each of the 4 years when made. Not wholesale related.
Loss on reacquired debt	(43,564,791)	(43,564,791)				Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on Appendix A.
Midwest Generation Settlement	(7,895,952)	(7,895,952)				This settlement is a capacity reservation agreement guarantee in connection with the City of Chicago agreement. Book amortizes over the life of the franchise. Tax deducted when payments were made. Generation related. Non jurisdictional.
Other Comprehensive Income - unrealized appreciation	9,729			9,729		Unrealized gain/loss on equity received as compensation for payment of services. Related to all functions.
Pension contribution (shareholder-funded) net of book provision	(160,762,677)				(160,762,677)	Book accrues and capitalizes anticipated Pension costs based on actuarial analysis. Tax deducts or capitalizes retirement benefits only when the amounts are paid. Related to all functions.
Prepaid Pension contribution (shareholder-funded)	(215,665,015)	(215,665,015)				Amount netted from Prepaid Pension Asset on Attachment 5 for the calculation of the return on the pension asset on Appendix A, line 82.
PJM start-up costs	(3,111,691)		(3,111,691)			Costs incurred to join PJM were set up to reg liability and are amortized over the FERC approved recovery period for book purposes. For tax purposes, these were deducted when paid. Related to transmission.
Swap and hedging transactions	(5,013,181)	(5,013,181)				Book amount amortized over the life of the debt, tax amortized over the life of the swap - not include in cost of debt or debt weight calculations.
Amortization of regulatory asset - MGP - Environmental Remediation	(32,021,096)	(32,021,096)				Reg Asset was established to record the estimated recoverable MGP clean up costs as authorized in a rate case. Non jurisdictional.
Amortization of regulatory asset - Severance Cost	(37,678,260)	(37,678,260)				Reg Asset relating to severance costs incurred as result of "Exelon Way" program. Tax deducted in 2003-2004 as incurred and paid. Reg asset not included in rate base.
Rabbi Trust	21,942				21,942	Previously included in Other Comprehensive income. Unrealized gains and losses on investments. Related to SERP distributions. Related to all functions.
EDA Regulatory Liability	6,197,867	6,197,867				These Reg Asset/Liabilities were established to track the Energy Efficiency Demand Response Program. Related to retail rates. Non jurisdictional.
Subtotal	(526,508,866)					
Subtotal - p277.19.k	(546,588,352)	(377,971,336)	(3,111,691)	(4,764,590)	(160,740,735)	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed						
Total	(546,588,352)	(377,971,336)	(3,111,691)	(4,764,590)	(160,740,735)	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F

5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

Commonwealth Edison Company

Attachment 2 - Taxes Other Than Income Worksheet

Other Taxes	Page 263 Col (i)	Allocator	Allocated Amount
Plant Related		Net Plant Allocator	
1 Real Estate	19,840,473		
2 Illinois Use Tax on Purchases	490,866		
3 Vehicle Use	13,640		
4 State Franchise Tax	2,201,111		
5 Chicago Use	373,402		
6 Chicago Transaction	9,600		
7 Chicago Dark Fiber Rev. Tax	78,654		
8 Total Plant Related	23,007,746	22.081%	5,080,351
Labor Related		Wages & Salary Allocator	
9 Unemployment & state unemployment	577,977		
10 FICA	21,693,847		
11 City of Chicago	0		
12			
13			
14 Total Labor Related	22,271,824	11.3414%	2,525,940
Other Included		Net Plant Allocator	
15			
16			
17			
18			
19 Total Other Included	0	22.0810%	0
20 Total Included (Lines 8 + 14 + 19)	45,279,570		7,606,290
Currently Excluded			
21 Electricity Excise Tax	0		
22 Rider RCA - Low Income Assistance	37,544,333		
23 Rider RCA - Renewable	4,296,907		
24 Electricity Distribution	101,745,293		
25 Infrastructure Tax	87,698,408		
26 Municipal Utility	139		
27 Public Utility Fund	3,848,351		
28 Subtotal, Excluded	235,133,431		
29 Total, Included and Excluded (Line 20 + Line 28)	280,413,001		
30 Total Other Taxes from p114.14.c	280,413,001		
31 Difference (Line 29 - Line 30)	-		

Criteria for Allocation:

- A Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Gross Plant Allocator. If the taxes are 100% recovered at retail they shall not be included.
- B Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator. If the taxes are 100% recovered at retail they shall not be included.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.
- D Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are directly or indirectly related to transmission service will be allocated based on the Gross Plant Allocator; provided, however, that overheads shall be treated as in footnote B above.
- E Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.

Commonwealth Edison Company

Attachment 3 - Revenue Credit Workpaper

Accounts 450 & 451		
1	Late Payment Penalties Allocated to Transmission	\$ 2,480,000
Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related	10,273,000
Account 456 - Other Electric Revenues (Note 1)		
3	Transmission for Others (Note 3)	1,158,000
4	Schedule 1A	22,899,415
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in the divisor (difference between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 3)	-
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	-
7	PJM Transitional Revenue Neutrality (Note 1)	-
8	PJM Transitional Market Expansion (Note 1)	-
9	Professional Services	-
10	Revenues from Directly Assigned Transmission Facility Charges (Note 2)	-
11	Rent or Attachment Fees associated with Transmission Facilities	-
12	Gross Revenue Credits (Sum Lines 1-11)	\$ 36,810,415
13	Amount offset from Note 3 below	
14	Total Account 454 and 456	
15	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), for which the cost of the service is recovered under this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be included as a revenue credit or included in the peak on line 174 of Appendix A.	
16	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the associated revenues are included in the Rates. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the associated revenues are not included in the Rates.	
17	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but not included in the total above and explained in the Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are not included in the total above to the extent they are credited under Schedule 12.	

A	Return and Taxes with 100 Basis Point increase in ROE 100 Basis Point increase in ROE and Income Taxes	Line 30 + Line 42 from below	280,497,256
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 41 + Line 54)	1,948,817,006
Long Term Interest			
2	Long Term Interest	Attachment 5	313,620,859
3	Less LTD Interest on Securitization Bonds	Attachment 8	-
4	Long Term Interest	(Line 99 - Line 100)	313,620,859
5	Preferred Dividends enter positive	p118.29.c	0
Common Stock			
6	Proprietary Capital	p112.16.c	6,881,468,790
7	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-14,730
8	Less Preferred Stock	(Line 114)	0
9	Less Account 216.1	p112.12.c	2,697,812
10	Common Stock	(Line 103 - 104 - 105 - 106)	6,878,785,708
Capitalization			
11	Long Term Debt	p112.18-21.c	4,944,016,000
12	Less Loss on Reacquired Debt	p111.81.c	109,689,181
13	Plus Gain on Reacquired Debt	p113.61.c	78,436
14	Less ADIT associated with Gain or Loss	Attachment 1	-43,564,791
15	Less LTD on Securitization Bonds	Attachment 8	0
16	Total Long Term Debt	(Line 108 - 109 + 110 - 111 - 112)	4,877,970,046
17	Preferred Stock	p112.3.c	0
18	Common Stock	(Line 107)	6,878,785,708
19	Total Capitalization	(Sum Lines 113 to 115)	11,756,755,754
20	Debt %	Total Long Term Debt (Line 113 / Line 116)	44.0%
21	Preferred %	Preferred Stock (Line 114 / Line 116)	0.0%
22	Common %	Common Stock (Line 115 / Line 116)	56.0%
23	Debt Cost	Total Long Term Debt (Line 101 / Line 113)	0.0643
24	Preferred Cost	Preferred Stock (Line 102 / Line 114)	0.0000
25	Common Cost	Common Stock (Line 122 + 100 basis points)	0.1250
26	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 117 * Line 120)	0.0283
27	Weighted Cost of Preferred	Preferred Stock (Line 118 * Line 121)	0.0000
28	Weighted Cost of Common	Common Stock (Line 119 * Line 122)	0.0700
29	Rate of Return on Rate Base (ROR)	(Sum Lines 123 to 125)	0.0983
30	Investment Return = Rate Base * Rate of Return	(Line 55 * Line 126)	191,547,388

Composite Income Taxes

Income Tax Rates			
31	FIT=Federal Income Tax Rate		35.00%
32	SIT=State Income Tax Rate or Composite		7.30%
33	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
34	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	39.75%
35	CIT = T / (1-T)		65.96%
36	1 / (1-T)		165.96%
ITC Adjustment			
37	Amortized Investment Tax Credit	enter negative	p266.8.f (2,818,116)
38	T/(1-T)	1 / (1 -Line 131)	166%
39	Net Plant Allocation Factor	(Line 14)	22.0810%
40	ITC Adjustment Allocated to Transmission	(Line 133 * Line 134 * Line 135)	-1,032,727
41	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	89,982,595
42	Total Income Taxes		88,949,868

Commonwealth Edison Company

Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Electric Portion	Details
8	Plant Allocation Factors Accumulated Amortization	(Note A)	p200.21.c		100%	
26	General Plant Direct Assignment of Account 397 Account No. 397 Directly Assigned to Transmission		p207.94.g	584,573,063	260,719,586	44.6% is assigned to Transmission based on company location analysis 55.4% is assigned to Distribution based on same analysis.
32	Accumulated Depreciation and Amortization Less: Amount of General Depreciation Associated with Acct. 397		p219.28.c (footnote)		223,821,456	
45	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.6.c & 16.c		100%	
60	Allocated General & Common Expenses Plus Transmission Lease Payments	(Note A)	p200.4.c		100%	
88	Depreciation Expense Amount of General Depreciation Expense Associated with Acct. 397		p337.43.b*e		35,544,103	Acct. 397 Depreciable Plant Base times Depreciation Rate

Transmission / Non-transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
28	Plant Held for Future Use (Including Land)	(Note C)	p214.47.d	31,532,390	28,489,395	3,042,995	Remove Land for West Loop 345 kV that is included in CWIP Adjusted PHFU Note: At each annual update, company will provide for each parcel of land a description of its intended use within a 15 year period.
					28,489,395	0	

CWIP & Expensed Lease Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
6	Plant Allocation Factors Electric Plant in Service	(Note B)	p207.104.g		0		None
15	Plant In Service Transmission Plant In Service	(Note B)	p207.58.g		0		None
30	Accumulated Depreciation Transmission Accumulated Depreciation	(Note J)	p219.25.c		0		None

Commonwealth Edison Company

Attachment 5 - Cost Support

EPRI Dues Cost Support

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	EPRI Dues		Details
70	Allocated General & Common Expenses Less EPRI Dues		(Note D) p352 & 353	0	0		ComEd does not currently pay annual EPRI dues. All 2009 expenses were related to projects.

Adjustments to A & G Expense

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Total	Adjustment	Adjusted Total	Details
Allocated General & Common Expenses							
62	Total A&G		p323.197.b	415,786,631	0	415,786,631	Adjust to remove lobbying expense, if any.
63	Fixed PBOP expense		Company Records	54,740,980			
64	Actual PBOP expense		p320.198.b (footnote)	55,605,769			Current year actual PBOP expense
65	Salaries and Benefits of specified Exelon Corp top executives		p320.198.b (footnote)	13,176,679			Company's elective adjustment to payroll and benefits costs of ComEd's allocated share of Exelon Corp senior executive team that conducts overall corporate strategy and policy for Exelon.
66	Power Procurement Expense (SAC chgs)		p320.198.b (footnote)	1,339,213			

Regulatory Expense Related to Transmission Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmission Related	Non-transmission Related	Details
74	Directly Assigned A&G Regulatory Commission Exp Account 928		(Note G) p350-351.h	1,597,903	519,607	1,078,296	Transmission-related = all FERC dockets per p.350-351, excl. FERC annual charge

Safety Related Advertising Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Safety Related	Non-safety Related	Details
78	Directly Assigned A&G General Advertising Exp Account 930.1		(Note F) p323.191.b	957,587	0	957,587	Nothing noticed in 930.1 to be Safety related.

MultiState Workpaper

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				State 1	State 2	State 3	State 4	State 5	Details
Income Tax Rates									
129	SIT=State Income Tax Rate or Composite		(Note I)	IL 7.30%					

Education and Out Reach Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Education & Outreach	Other	Details
75	Directly Assigned A&G General Advertising Exp Account 930.1		(Note K) p323.191.b	957,587	0	957,587	Nothing noticed in 930.1 to be Education & Outreach related.

Commonwealth Edison Company

Attachment 5 - Cost Support

Excluded Plant Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Excluded Transmission Facilities	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities 149 Excluded Transmission Facilities (Note M)			General Description of the Facilities
Instructions: 1 Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process 2 If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV, the following formula will be used:		Enter \$ 0	None
Example A Total investment in substation 1,000,000 B Identifiable investment in Transmission (provide workpapers) 500,000 C Identifiable investment in Distribution (provide workpapers) 400,000 D Amount to be excluded (A x (C / (B + C))) 444,444		Or Enter \$	
			Add more lines if necessary

Prepayments and Prepaid Pension Asset

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Description of the Prepayments
44	Prepayments		W&S Allocator	
	Prepayments	22,005,100	11.341%	2,495,689
				FERC Form 1 -- p111.57.c
82	Prepaid Pension Asset			
	Prepaid Pension Asset (not to be included in Prepayments)			
		907,476,000		
	Less ADIT	(215,665,015)		
	Net Prepaid Pension Asset	691,810,985	11.341%	78,461,146
				Pension Asset -- stockholder contributed portion . Total is shown on FERC Form 1 - p233.25.f Note: Attachment 1 excludes from transmission rate base the associated ADIT balance.

Commonwealth Edison Company

Attachment 5 - Cost Support

Outstanding Network Credits Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Outstanding Network Credits	Description of the Credits
Network Credits			Enter \$	
53	Outstanding Network Credits	(Note N)	10,050,798	Twin Groves/Arrowsmith Development (T989). Source - Company records.
			514,870	Rockford Development (T982) Source - Company Records.
			10,565,668	Total
Add more lines if necessary				

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Total	Transm O&M LSE Adjustment	Transmission Related	Details
56	Transmission O&M	p321.112.b	389,344,768	-324,347,074	64,997,694	Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to remove PJM LSE expenses not recoverable in ComEd's OATT rate.
57	Less Account 565	p321.96.b	2,197,043	0	2,197,043	See FERC Form 1, footnote to p320.97b. Transmission related 565 is to include the TX revenue requirement of ComEd of Indiana

Interest Expense Adjustment

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Long Term Interest per Form 1	Amortization related to Interest Rate Swaps	Total Long Term Interest	Details
Adjustment to Amortize Losses Associated with Interest Rate Swaps						
99	Long Term Interest	p117.62-67.c	313,620,859	0	313,620,859	The amortization of Series 98 to 102 Rate Swaps is included in Long Term Debt FERC Acct 427.

Interest on Outstanding Network Credits Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Interest on Network Credits	Description of the Interest on the Credits
Revenue Credits & Interest on Network Credits				
155	Interest on Network Credits	(Note N) Company Records	421,250	Twin Groves/Arrowsmith Development (T989)
Add more lines if necessary				

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions		Amount	Description & PJM Documentation
Net Revenue Requirement			
171	Facility Credits under Section 30.9 of the PJM OATT	0	None

PJM Load Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			1 CP Peak	Description & PJM Documentation
Network Zonal Service Rate				
173	1 CP Peak	(Note L) PJM Data	21,218	

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinant	Current Rate	Proposed Rate	Current Revenues	Proposed Revenues	Change in Revenues
Note: ComEd does not have billing determinants of its wholesale customers. This is confidential information in the possession of PJM Interconnection, LLC.						
Total				-	-	-

**Commonwealth Edison Company
Attachment 6 - Estimate and Reconciliation Worksheet**

Step Month Year Action

Exec Summary

- 1 April Year 2 TO populates the formula with Year 1 data
- 2 April Year 2 TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2
- 3 April Year 2 TO adds weighted Cap Adds to plant in service in Formula (Appendix A, Line 17)
- 4 May Year 2 Post results of Step 3 on PJM web site
- 5 June Year 2 Results of Step 3 go into effect

- 6 April Year 3 TO populates the formula with Year 2 data
- 7 April Year 3 TO estimates all transmission Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3
- 8 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 Cap Adds in Reconciliation (adjusted to include any Reconciliation amount from prior year).
- 9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
- 10 May Year 3 Post results of Step 9 on PJM web site
- 11 June Year 3 Results of Step 9 go into effect

Reconciliation Details

- 1 April Year 2 TO populates the formula with Year 1 data
Rev Req based on Year 1 data Must run Appendix A to get this number (without any cap adds in Appendix A, line 17)

- 2 April Year 2 TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2

	(A)	(B)	(C)	Time Weighted Amounts	
				(D) = (A) * (C)/12	(E) = (B) * (C)/12
	Other Projects PIS (Monthly change in balance)	Phase II West Loop CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)	Phase II West Loop CWIP EOY Balance and Increments
Dec Balance		111,578			111,578
Jan	727,046	4,224	11.5	696,753	4,048
Feb	1,570,745	15,676	10.5	1,374,402	13,716
Mar	1,739,573		9.5	1,377,162	-
Apr	5,290,385	-131,477	8.5	3,747,356	(93,130)
May	4,972,976		7.5	3,108,110	-
Jun	22,332,524		6.5	12,096,784	-
Jul	1,447,367		5.5	663,376	-
Aug	1,240,501		4.5	465,188	-
Sep	6,642,461		3.5	1,937,385	-
Oct	1,266,653		2.5	263,886	-
Nov	777,246		1.5	97,156	-
Dec	3,422,358		0.5	142,598	-
Total	51,429,836	(111,578)		25,970,155	36,212
				6.0586	Average Months [total column (D)/ total column (A)*12]
				25,970,155	Total Column D To line 17 of Appendix A
					36,212 Total Column E To line 43 of Appendix A

- 3 April Year 2
- 4 May Year 2 Post results of Step 3 on PJM web site
\$ 435,884,017 Must run Appendix A to get this number (with prospective weighted cap adds in Appendix A, line 17)
- 5 June Year 2 Results of Step 3 go into effect

- 6 April Year 3 TO populates the formula with Year 2 data
435,884,017 Rev Req based on Prior Year data Must run Appendix A to get this number (without any cap adds in Appendix A, line 17)

7 April Year 3 TO estimates all transmission Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3

	(A) Other Projects PIS (Monthly change in balance)	(B) Phase II West Loop CWIP EOY Balance and Increments	(C) Weighting	Time Weighted Amounts (D) = (A) * (C)/12 (E) = (B) * (C)/12	
				Other Projects PIS (Monthly change in balance)	Phase II West Loop CWIP EOY Balance and Increments
Dec Balance			12		
Jan	825,725		11.5	791,320	-
Feb	1,851,277		10.5	1,619,867	-
Mar	2,311,419		9.5	1,829,874	-
Apr	28,738,396		8.5	20,356,364	-
May	54,226,738		7.5	33,891,711	-
Jun	13,115,452		6.5	7,104,203	-
Jul	7,432,651		5.5	3,406,632	-
Aug	2,120,636		4.5	795,238	-
Sep	5,070,457		3.5	1,478,883	-
Oct	18,930,863		2.5	3,943,930	-
Nov	21,044,398		1.5	2,630,550	-
Dec	23,161,973		0.5	965,082	-
Total	178,829,984	-		78,813,654	-
				5,2886	Average Months [total column (D)/ total column (A)*12]
New Transmission Plant Additions for Year 2 (weighted by months in service)				78,813,654	Total Column D To line 17 of Appendix A
CWIP (weighted monthly balances)				-	Total Column E To line 43 of Appendix A

New Transmission Plant Additions for Year 2 (weighted by months in service)

8 April Year 3 Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 Cap Adds in Reconciliation (adjusted to include any Reconciliation amount from prior year).

Remove all Cap Adds placed in service in Year 2
For Reconciliation only - remove actual New Transmission Plant Additions for Year 2

\$ 33,453,673 < Input to Appe

Add weighted Cap Adds actually placed in service in Year 2

	(A) Other Projects PIS (Monthly change in balance)	(B) Phase II West Loop CWIP EOY Balance and Increments	(C) Weighting	Time Weighted Amounts (D) = (A) * (C)/12 (E) = (B) * (C)/12	
				Other Projects PIS (Monthly change in balance)	Phase II West Loop CWIP EOY Balance and Increments
Dec Balance		111,758	12		111,758
Jan	850,272	(88,541)	11.5	814,844	(84,852)
Feb	1,345,699	134	10.5	1,177,487	117
Mar	8,094,855	134	9.5	6,408,427	106
Apr	8,459,041	95	8.5	5,991,821	67
May	9,258,602	3,964	7.5	5,786,627	2,477
Jun	1,566,200	37,824	6.5	848,358	20,488
Jul	1,762,876	0	5.5	807,985	-
Aug	550,678	63,677	4.5	206,504	23,879
Sep	1,931,603	63,749	3.5	563,384	18,594
Oct	2,374,885	7,081	2.5	494,768	1,475
Nov	4,999,356	1,291	1.5	624,920	161
Dec	(7,740,395)	(201,164)	0.5	(322,516)	(8,382)
Total	33,453,673	(111,758)		23,402,607	85,888
					Average Months [total column (D)/ total column (A)*12]
New Transmission Plant Additions for Year 2 (weighted by months in service)				23,402,607	Total Column D To line of Appendix A
CWIP (weighted monthly balances)					85,888 Total Column E To line of Appendix A

422,542,208

Result of Formula for Reconciliation

Must run Appendix A with cap adds in Appendix A, line 16 & line 17
(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 Cap Adds added in)

9 April Year 3 Reconciliation - TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)

The Reconciliation in Step 8

\$ 422,542,208

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The forecast in Prior Year

\$ 435,884,017

=

12 months June10 - May11

\$ (13,341,809)

Interest on Amount of Refunds or Surcharges		0.2800%		Interest 35.19a for		Interest		Surcharge (Ref)	
Interest 35.19a for March Current Yr		1/12 of Step 9		March Current Yr		Months			
Month	Yr								
Jun	Year 1	(1,111,817)	0.2800%		11.5	(35,801)	(1,147,618)		
Jul	Year 1	(1,111,817)	0.2800%		10.5	(32,687)	(1,144,505)		
Aug	Year 1	(1,111,817)	0.2800%		9.5	(29,574)	(1,141,392)		
Sep	Year 1	(1,111,817)	0.2800%		8.5	(26,461)	(1,138,279)		
Oct	Year 1	(1,111,817)	0.2800%		7.5	(23,348)	(1,135,166)		
Nov	Year 1	(1,111,817)	0.2800%		6.5	(20,235)	(1,132,052)		
Dec	Year 1	(1,111,817)	0.2800%		5.5	(17,122)	(1,128,939)		
Jan	Year 2	(1,111,817)	0.2800%		4.5	(14,009)	(1,125,826)		
Feb	Year 2	(1,111,817)	0.2800%		3.5	(10,896)	(1,122,713)		
Mar	Year 2	(1,111,817)	0.2800%		2.5	(7,783)	(1,119,600)		
Apr	Year 2	(1,111,817)	0.2800%		1.5	(4,670)	(1,116,487)		
May	Year 2	(1,111,817)	0.2800%		0.5	(1,557)	(1,113,374)		
Total		(13,341,809)					(13,565,951)		
		Balance	Interest		Amort		Balance		
Jun	Year 2	(13,565,951)	0.2800%		(1,151,176)		(12,452,759)		
Jul	Year 2	(12,452,759)	0.2800%		(1,151,176)		(11,336,451)		
Aug	Year 2	(11,336,451)	0.2800%		(1,151,176)		(10,217,016)		
Sep	Year 2	(10,217,016)	0.2800%		(1,151,176)		(9,094,448)		
Oct	Year 2	(9,094,448)	0.2800%		(1,151,176)		(7,968,736)		
Nov	Year 2	(7,968,736)	0.2800%		(1,151,176)		(6,839,872)		
Dec	Year 2	(6,839,872)	0.2800%		(1,151,176)		(5,707,847)		
Jan	Year 3	(5,707,847)	0.2800%		(1,151,176)		(4,572,652)		
Feb	Year 3	(4,572,652)	0.2800%		(1,151,176)		(3,434,279)		
Mar	Year 3	(3,434,279)	0.2800%		(1,151,176)		(2,292,719)		
Apr	Year 3	(2,292,719)	0.2800%		(1,151,176)		(1,147,962)		
May	Year 3	(1,147,962)	0.2800%		(1,151,176)		0		
Total with interest					(13,814,117)				
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest						(13,814,117)			
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)						\$ 429,857,134			
Revenue Requirement for Year 3						416,043,017			

10 May Year 3 Post results of Step 9 on PJM web site
Post results of Step 3 on PJM web site

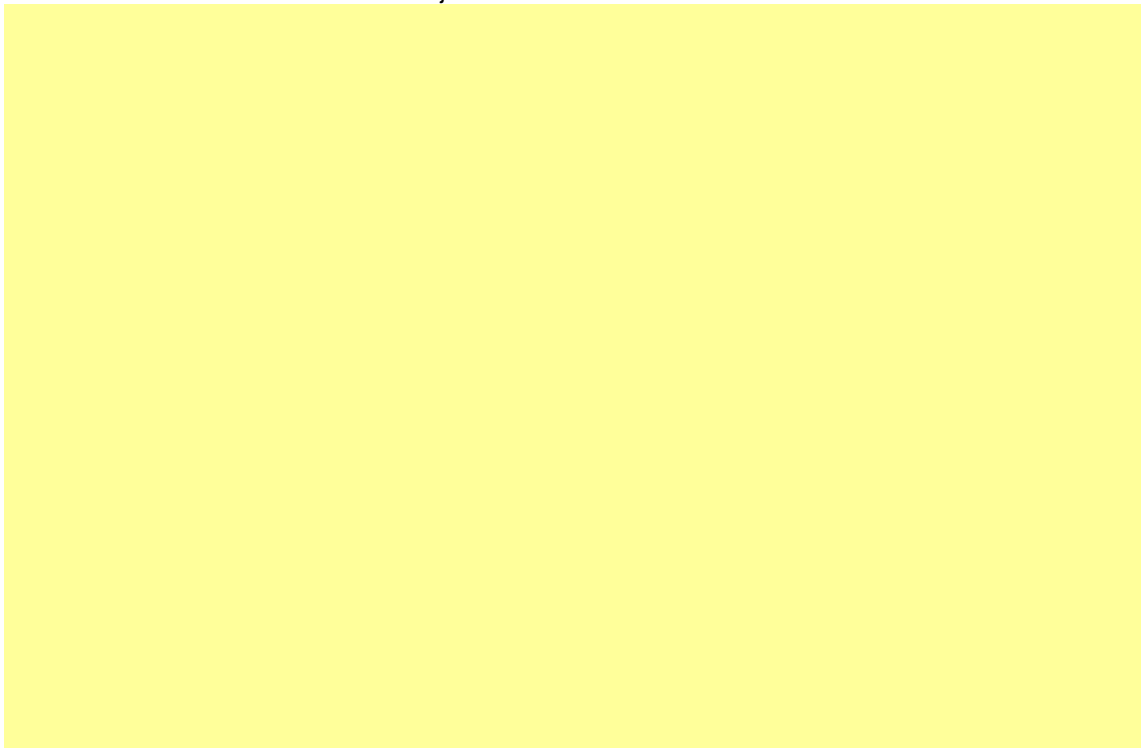
11 June Year 3 Results of Step 9 go into effect
\$ -

Commonwealth Edison Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #	Long Term Interest		
100	Less LTD Interest on Securitization Bonds		0
	Capitalization		
112	Less LTD on Securitization Bonds		0

Calculation of the above Securitization Adjustments



Commonwealth Edison Company

Attachment 9 - Depreciation Rates

<u>Plant Type</u>	<u>Applied Deprec. Rate (%)</u>
Transmission	1.94
Distribution	
High Voltage Distribution	2.46
Meters	3.99
Line Transformers	3.30
All Other Distribution	2.31
General	
Structures and Improvements	2.35
Communications Equipment	6.12
Computer Equipment	23.29
Office Furniture & Equipment	3.99
Office Machines	9.78
Laboratory Equipment	4.07
Miscellaneous Equipment	5.58
Stores Equipment	10.24
Power Operated Equipment	6.18
Tools, Shop, and Garage Equipment	3.76

Source: Docket ER09-937-000