

ATTACHMENT H-13A

Commonwealth Edison Company			
Formula Rate -- Appendix A	Notes	FERC Form 1 Page # or Instruction	2011 Forecast

Shaded cells are input cells

Allocators

Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b	27,293,223
2	Total Wages Expense	p354.28.b	293,336,006
3	Less A&G Wages Expense	p354.27.b	38,747,181
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	254,588,825
5	Wages & Salary Allocator	(Line 1 / Line 4)	10.72%
Plant Allocation Factors			
6	Electric Plant in Service	(Note B) p207.104.g	17,950,170,777
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29.c	6,549,578,353
8	Accumulated Amortization	(Note A) p200.21.c	293,702,350
9	Total Accumulated Depreciation	(Line 7 + 8)	6,843,280,703
10	Net Plant	(Line 6 - Line 9)	11,106,890,074
11	Transmission Gross Plant	(Line 29 - Line 28)	3,612,600,279
12	Gross Plant Allocator	(Line 11 / Line 6)	20.13%
13	Transmission Net Plant	(Line 41 - Line 28)	2,502,769,758
14	Net Plant Allocator	(Line 13 / Line 10)	22.53%

Plant Calculations

Plant In Service			
15	Transmission Plant In Service	(Note B) p207.58.g	3,102,008,843
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B) Attachment 6	106,760,622
18	Total Transmission Plant	(Line 15 - Line 16 + Line 17)	3,208,769,465
19	General Intangible	p207.99.g	1,340,191,991
20	Total General and Intangible Plant	p205.5.g	416,627,930
21	Less: General Plant Account 397 -- Communications	(Line 19 + Line 20)	1,756,819,921
22	General and Intangible Excluding Acct. 397	p207.94.g	605,660,023
23	Wage & Salary Allocator	(Line 21 - Line 22)	1,151,159,898
24	General and Intangible Plant Allocated to Transmission	(Line 5)	10.72%
25	Account No. 397 Directly Assigned to Transmission	(Line 23 * Line 24)	123,410,224
26	Total General and Intangible Functionalized to Transmission	Attachment 5	280,420,591
27	Plant Held for Future Use (Including Land)	(Line 25 + Line 26)	403,830,814
28	Plant Held for Future Use (Including Land)	(Note C) Attachment 5	32,308,704
29	Total Plant In Rate Base	(Line 18 + Line 27 + Line 28)	3,644,908,983
Accumulated Depreciation			
30	Transmission Accumulated Depreciation	(Note J) p219.25.c	935,363,421
31	Accumulated General Depreciation	(Note J) p219.28.c	478,425,493
32	Less: Amount of General Depreciation Associated with Acct. 397	(Note J) Attachment 5	257,707,607
33	Balance of Accumulated General Depreciation	(Line 31 - Line 32)	220,717,886
34	Accumulated Amortization	(Line 8)	293,702,350
35	Accumulated General and Intangible Depreciation Ex. Acct. 397	(Line 33 + 34)	514,420,236
36	Wage & Salary Allocator	(Line 5)	10.72%
37	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 35 * Line 36)	55,148,478
38	Percent of Acct. 397 Directly Assigned to Transmission	(Line 26 / Line 22)	46.30%
39	Amount of Gen. Depr. Associated with Acct. 397 Directly Assigned to Trans.	(Line 38 * Line 32)	119,318,622
40	Total Accumulated Depreciation	(Sum Lines 30, 37 & 39)	1,109,830,521
41	Total Net Property, Plant & Equipment	(Line 29 - Line 40)	2,535,078,462

Adjustment To Rate Base

42	Accumulated Deferred Income Taxes ADIT net of FASB 106 and 109		Attachment 1	-539,214,693
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	1,261,530
45	Materials and Supplies Undistributed Stores Expense	(Note A)	p227.6.c & 16.c (Line 5)	0
46	Wage & Salary Allocator			10.72%
47	Total Undistributed Stores Expense Allocated to Transmission		(Line 45 * Line 46)	0
48	Transmission Materials & Supplies		p227.8.c	43,198,559
49	Total Materials & Supplies Allocated to Transmission		(Line 47 + Line 48)	43,198,559
50	Cash Working Capital Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Asset)		(Line 85 - Line 84)	106,246,111
51	1/8th Rule		1/8	12.5%
52	Total Cash Working Capital Allocated to Transmission		(Line 50 * Line 51)	13,280,764
53	Network Credits Outstanding Network Credits	(Note N)	Attachment 5	0
54	Total Adjustment to Rate Base		(Lines 42 + 43 + 44 + 49 + 52 - 53)	-481,473,840
55	Rate Base		(Line 41 + Line 54)	2,053,604,622

Operations & Maintenance Expense

56	Transmission O&M Transmission O&M		Attachment 5	63,782,091
57	Less Account 565		Attachment 5	2,324,025
58	Plus Transmission Revenue Requirement of Commonwealth Edison of Indiana booked to Account 565		Attachment 5	2,324,025
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)	63,782,091
62	Allocated Administrative & General Expenses Total A&G		Attachment 5	396,226,464
63	Plus: Fixed PBOP expense	(Note J)	fixed	54,740,980
64	Less: Actual PBOP expense		Attachment 5	49,051,354
65	Less: Salaries and Benefits of specified Exelon Corp top executives		Attachment 5	8,262,738
66	Less: Power Procurement Expense		Attachment 5	995,225
67	Less Property Insurance Account 924		p323.185.b	1,024,514
68	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b	2,195,219
69	Less General Advertising Exp Account 930.1		p323.191.b	1,242,260
70	Less EPRI Dues	(Note D)	p352 & 353	0
71	Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 70)	388,196,134
72	Wage & Salary Allocator		(Line 5)	10.72%
73	Administrative & General Expenses Allocated to Transmission		(Line 71 * Line 72)	41,616,609
74	Directly Assigned A&G Regulatory Commission Exp Account 928	(Note G)	Attachment 5	616,552
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)	616,552
77	Property Insurance Account 924		(Line 67)	1,024,514
78	General Advertising Exp Account 930.1	(Note F)	Attachment 5	0
79	Total Accounts 928 and 930.1 - General		(Line 77 + Line 78)	1,024,514
80	Net Plant Allocator		(Line 14)	22.53%
81	A&G Directly Assigned to Transmission		(Line 79 * Line 80)	230,859
82	Interest on Prepaid Pension Asset Prepaid Pension Asset (net of associated ADIT)		Attachment 5	65,169,044
83	LTD Cost Rate		(Line 120)	6.17%
84	Interest on Prepaid Pension Asset		(Line 82 * Line 83)	4,020,987
85	Total Transmission O&M and Interest on Prepaid Pension Asset		(Lines 61 + 73 + 76 + 81 + 84)	110,267,098

Depreciation & Amortization Expense

Depreciation Expense			
86	Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J) p336.7.b&c&d	55,407,548
87	General Depreciation Expense Including Amortization of Limited Term Plant	(Note J) p336.10.b&c&d	63,156,305
88	Amount of General Depreciation Expense Associated with Acct. 397	(Note J) Attachment 5	35,936,150
89	Balance of General Depreciation Expense	(Line 87 - Line 88)	27,220,155
90	Intangible Amortization	(Note A) p336.1.d&e	40,706,412
91	Total	(Line 89 + Line 90)	67,926,567
92	Wage & Salary Allocator	(Line 5)	10.72%
93	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 91 * Line 92)	7,282,075
94	General Depreciation Expense for Acct. 397 Directly Assigned to Transmission	(Line 88 * Line 38)	16,638,438
95	General Depreciation and Intangible Amortization Functionalized to Transmission	(Line 93 + Line 94)	23,920,513
96 Total Transmission Depreciation & Amortization			(Lines 86 + 95) 79,328,061

Taxes Other than Income Taxes

97	Taxes Other than Income Taxes	Attachment 2	7,526,568
98	Total Taxes Other than Income Taxes	(Line 97)	7,526,568

Return \ Capitalization Calculations

Long Term Interest			
99	Long Term Interest	Attachment 5	319,440,391
100	Less LTD Interest on Securitization Bonds	(Note P) Attachment 8	0
101	Long Term Interest	(Line 99 - Line 100)	319,440,391
102	Preferred Dividends	enter positive p118.29.c	0
Common Stock			
103	Proprietary Capital	p112.16.c	6,909,266,067
104	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-642,177
105	Less Preferred Stock	(Line 114)	0
106	Less Account 216.1	p112.12.c	3,348,077
107	Common Stock	(Line 103 - 104 - 105 - 106)	6,906,560,167
Capitalization			
108	Long Term Debt	p112.18-21.c	5,231,216,000
109	Less Loss on Reacquired Debt	p111.81.c	89,630,249
110	Plus Gain on Reacquired Debt	p113.61.c	54,580
111	Less ADIT associated with Gain or Loss	Attachment 1	-35,601,850
112	Less LTD on Securitization Bonds	(Note P) Attachment 8	0
113	Total Long Term Debt	(Line 108 - 109 + 110 - 111 - 112)	5,177,242,181
114	Preferred Stock	p112.3.c	0
115	Common Stock	(Line 107)	6,906,560,167
116	Total Capitalization	(Sum Lines 113 to 115)	12,083,802,348
117	Debt %	Total Long Term Debt (Note Q) (Line 113 / Line 116)	45.0%
118	Preferred %	Preferred Stock (Line 114 / Line 116)	0.0%
119	Common %	Common Stock (Note Q) (Line 115 / Line 116)	55.0%
120	Debt Cost	Total Long Term Debt (Line 101 / Line 113)	6.17%
121	Preferred Cost	Preferred Stock (Line 102 / Line 114)	0.00%
122	Common Cost	Common Stock (Note J) Fixed	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 117 * Line 120)	2.78%
124	Weighted Cost of Preferred	Preferred Stock (Line 118 * Line 121)	0.00%
125	Weighted Cost of Common	Common Stock (Line 119 * Line 122)	6.33%
126	Rate of Return on Rate Base (ROR)	(Sum Lines 123 to 125)	9.10%
127	Investment Return = Rate Base * Rate of Return	(Line 55 * Line 126)	186,909,637

Composite Income Taxes

Income Tax Rates			
128	FIT=Federal Income Tax Rate	(Note I)	35.00%
129	SIT=State Income Tax Rate or Composite		9.50%
130	p	(percent of federal income tax deductible for state purposes)	0.00%
131	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	41.18%
132	T / (1-T)		70.00%
ITC Adjustment			
133	Amortized Investment Tax Credit	(Note I)	
134	1/(1-T)	enter negative	
135	Net Plant Allocation Factor	p266.8.f	-2,748,769
		1 / (1 -Line 131)	170.00%
136	ITC Adjustment Allocated to Transmission	(Line 14)	22.53%
		(Line 133 * Line 134 * Line 135)	-1,052,943
137	Income Tax Component =	$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$	[Line 132 * Line 127 * (1- (Line 123 / Line 126))]
			90,917,824
138	Total Income Taxes	(Line 136 + Line 137)	89,864,882

Revenue Requirement

Summary			
139	Net Property, Plant & Equipment	(Line 41)	2,535,078,462
140	Total Adjustment to Rate Base	(Line 54)	-481,473,840
141	Rate Base	(Line 55)	2,053,604,622
142	Total Transmission O&M	(Line 85)	110,267,098
143	Total Transmission Depreciation & Amortization	(Line 96)	79,328,061
144	Taxes Other than Income	(Line 98)	7,526,568
145	Investment Return	(Line 127)	186,909,637
146	Income Taxes	(Line 138)	89,864,882
147	Gross Revenue Requirement	(Sum Lines 142 to 146)	473,896,245
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
148	Transmission Plant In Service	(Line 15)	3,102,008,843
149	Excluded Transmission Facilities	(Note M)	0
150	Included Transmission Facilities	(Line 148 - Line 149)	3,102,008,843
151	Inclusion Ratio	(Line 150 / Line 148)	100.00%
152	Gross Revenue Requirement	(Line 147)	473,896,245
153	Adjusted Gross Revenue Requirement	(Line 151 * Line 152)	473,896,245
Revenue Credits & Interest on Network Credits			
154	Revenue Credits	Attachment 3	37,022,111
155	Interest on Network Credits	(Note N)	-1,938,979
156	Net Revenue Requirement	(Line 153 - Line 154 + Line 155)	434,935,155
Net Plant Carrying Charge			
157	Gross Revenue Requirement	(Line 152)	473,896,245
158	Net Transmission Plant	(Line 15 - Line 30)	2,166,645,422
159	Net Plant Carrying Charge	(Line 157 / Line 158)	21.87%
160	Net Plant Carrying Charge without Depreciation	(Line 157 - Line 86) / Line 158	19.32%
161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	(Line 157 - Line 86 - Line 127 - Line 138) / Line 158	6.54%
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)	197,121,727
163	Increased Return and Taxes	Attachment 4	295,975,242
164	Net Revenue Requirement per 100 Basis Point increase in ROE	(Line 162 + Line 163)	493,096,968
165	Net Transmission Plant	(Line 15 - Line 30)	2,166,645,422
166	Net Plant Carrying Charge per 100 Basis Point increase in ROE	(Line 164 / Line 165)	22.76%
167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	(Line 164 - Line 86) / Line 165	20.20%
168	Net Revenue Requirement	(Line 156)	434,935,155
169	True-up amount	Attachment 6	(15,697,540)
170	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM transmission zones	Attachment 7	3,175,286
171	Facility Credits under Section 30.9 of the PJM OATT	Attachment 5	-
172	Net Zonal Revenue Requirement	(Line 168 + 169 + 170 + 171)	422,412,901
Network Zonal Service Rate			
173	1 CP Peak	(Note L)	21,915
174	Rate (\$/MW-Year)	PJM Data	\$ 19,275
		(Line 172 / 173)	
175	Network Service Rate (\$/MW/Year)	(Line 174)	\$ 19,275

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	(356,386,594)	0	(2,282,386,926)	0	From Acct. 282 total, below
2	ADIT-283	(608,358,568)	0	(9,193,924)	(322,577,955)	From Acct. 283 total, below
3	ADIT-190	240,163,521	0	5,770,685	97,384,115	From Acct. 190 total, below
4	Subtotal	(724,581,641)	0	(2,285,810,165)	(225,193,840)	Sum lines 1 through 3
5	Wages & Salary Allocator			10.7205%		
6	Net Plant Allocator		22.5335%			
7	ADIT	0	(515,072,763)	(24,141,930)	(539,214,693)	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

(35,601,850) < 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						
Regulatory Liability: AAF	367,183	367,183				Rider established to recover purchased power/energy cost. Deferred tax asset/liability will unwind as fluctuations are recovered or billed to the rate payers. Related to supply, and thus non-jurisdictional.
Holiday Pay Provision	(708,749)				(708,749)	The book expense on Jan 1 of calendar year; accelerated tax expense taken in previous calendar year. Related to all functions.
Vacation pay provision	17,793,174				17,793,174	Capitalized portion of vacation pay earned and expensed for books, tax takes the deduction when paid out. Related to all functions.
Obsolete materials - net change in provision	495,538			495,538		For book, expense taken when identified as obsolete; For tax, the expense is taken when actually disposed. Relates to all functions.
Uncollectible Accounts Reserve	29,848,356	29,848,356				Retail bad debt. For book, expense taken as it's identified; tax deduction not taken until fully written-off and all collection efforts abandoned. Relates to retail operations.
Damage to Company Property Reserve	2,089,993			2,089,993		Book expense for damage as identified; tax deduction when fully written-off and all collection efforts abandoned. Relates to all functions.
Taxes Other Than Income Taxes	2,574,999			2,574,999		Property taxes. Book records on an accrual method based on the prior year; tax reverses the book accrual and deducts the actual payments made. . Relates to all functions.
Incentive Compensation Plan	22,775,375				22,775,375	Book records an accrual in filing year on estimated payouts; tax reverses the accrual and deducts the actual paid out. Relates to all functions.
Liability For Severance Plans	942,852				942,852	Book records an accrual; tax takes the deduction when actually paid. Relates to all functions.
CPS Energy Efficiency Fund - reserve change	2,847,796	2,847,796				Relates to agreement between ComEd and Chicago Public School to implement energy efficiency project funds. Book records based on an accrual; tax records when payment actually made. Relates to retail functions, thus non-jurisdictional.
Reserve for employee litigation claims	5,253,876				5,253,876	Book is recording accruals for possible claims against ComEd by ComEd employees that have not yet been paid; tax records the deductions only when paid out. Relates to all functions.
Transmission Regulatory Asset	7,113,163	7,113,163				Reg asset established to recover transmission rate under/over recoveries. Deferred tax asset/liability will unwind as fluctuations are recovered or billed to the rate payers. The fluctuation is not included in taxable income.
Management Deferred Compensation - current	357,705				357,705	Book records estimated accrued compensation; tax deducts only upon the retirement or other separation from service by the employees. Relates to all functions.
Interest on Projected Tax Deficiencies	2,525	2,525				Reserve related to Illinois income tax audit, not yet reflected in rates. Book liability, not yet paid.
Charitable Contributions	27,825	27,825				Book records accrued contribution estimates over a 3 year pledge; tax deductions are only recognized as payments are made. Not wholesale related.
Use Tax Adjustment	610,155			610,155		Use tax on out of state purchases. Book accrues for the tax expense when known; tax recognizes when paid out. Relates to all functions.
Other Current: Cellphone Reserve	198,199				198,199	Payroll withholding (FICA) being accrued for personal cellphone use. Book records the expense as known; tax records when paid out. Relates to all functions.
FIN48 Interest - current	24,752,992	24,752,992				ComEd is required to determine uncertain tax positions and accrue interest and penalties on the recognizable uncertain tax positions. Book records accrued estimate of the expense; tax records it only when paid out. Relates to Generation assets.
Revenues Subject to Refund	16,710,050	16,710,050				Relates to potential refunds that are unrelated to transmission operations. Excluded from rate base.
Subtotal	134,053,007					

Account 190000 - ADIT non-current

Chicago Equity Fund Partnership	60,841	60,841				Investment in partnership. Book/Tax difference as Book has written them all off. Tax still has some losses being reflected. Non jurisdictional.
Deferred Rent Expense - Lincoln Center	4,138,692				4,138,692	Rent expense deferred and amortized ratably for books, tax deduction when paid - energy delivery facilities used for all functions.
Environmental remediation - superfund sites	2,387,004	2,387,004				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 settled/paid. Superfund is reimbursed. Not related to wholesale operations.
Executive uninsured death benefits after retirement	902,286				902,286	Reserve is not tax deductible, expense for books, tax expensed when payments made. Related to all functions.
FAS 109 ITC	19,106,000	19,106,000				Related to unamortized investment tax credit. Tax credit not yet recognized for book purposes thus creating a book/tax timing difference. The regulatory liability is not reflected in rate base therefore neither is the deferred tax asset.
Deferred Stock Bonus Plan	413,524				413,524	No current book activity, tax deduction as distributions are made from the trust - employees in all functions.
Other Equity Based Comp (Incl'dg FAS123R: Stock Options)	1,603,484				1,603,484	Book expense recorded when stock is granted, tax expense when stock is issued at market price - employees in all functions.
Workers Compensation (Injuries & Damages)	21,330,944				21,330,944	These accounts are reserves for public claims, workers compensation 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	(2,676,641)	(2,676,641)				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	14,063,772				14,063,772	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	45,530,120	45,530,120				The MGP liability account is used to record the estimated remediation costs. The estimated remediation 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	111,750,034	111,750,034				Book accrues anticipated post retirement costs based 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	826,170				826,170	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	5,679,680				5,679,680	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	800,413				800,413	Book expense recognized at the time of determination, not recognized for taxes until paid out. Related to employees in all functions.
Midwest Generation Settlement	7,327,333	7,327,333				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.
Interest on projected tax deficiencies - noncurrent	(30,307,862)	(30,307,862)				Related to CTC, Fossil sales, and like kind exchange. Not related to wholesale operations.
Reg Asset Docket No 07-0566 - 3 YR	(1,689,183)	(1,689,183)				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	1,653,689	1,653,689				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.
EDA Regulatory Asset	6,184,839	6,184,839				These Reg Asset/Liabilities were established to track the Energy Efficiency Demand Response Program. Related to retail rates. Non jurisdictional.
Subtotal	209,265,314					
Subtotal - p234.18.c	343,318,321	240,163,521	0	5,770,685	97,384,115	
Less FASB 109 Above if not separately removed						
Less FASB 106 Above if not separately removed					0	
Total	343,318,321	240,163,521	0	5,770,685	97,384,115	

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	(2,704,161,044)			(2,704,161,044)		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	(33,239,516)			(33,239,516)		AFUDC - book tax timing difference. Debt portion. Related to all functions.
Allowance for borrowed funds used during construction	(3,539,000)			(3,539,000)		AFUDC - book tax timing difference. Equity portion. Related to all functions.
Amortization of deferred gain - Like Kind Exchange	(343,784,338)	(343,784,338)				Actual Like Kind Exchange - generation related, not in rate base.
FIN47	2,550,227			2,550,227		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	93,122,226			93,122,226		Interest capitalized for book and tax purposes at different rates - related to all functions.
Computer software costs	(62,653,588)			(62,653,588)		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	4,924,822			4,924,822		Represents Sales and Use tax capitalized for book purposes, but is currently deductible for tax purposes. Related to all functions.
Pension capitalized for books	322,577,955			322,577,955		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	203,796,266			203,796,266		Payments for new or additional services are not considered income for book purposes. Tax recognizes when received. Related to all functions.
Proceeds from CIAC: Tax Gross-up	13,549,734	13,549,734				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	7,178			7,178		Capitalization of real estate taxes for tax purposes. Related to all functions.
Repair allowances	(105,772,452)			(105,772,452)		This represents an amount for repairs that is deductible for tax purposes but is required to be capitalized for book. Related to all functions.
FAS 109 Regulatory (Asset)/Liability	(41,849,234)	(41,849,234)				regulatory asset established to recognize the change in income tax rates and now through timing difference between those in effect when plant related deferred taxes were established and those in effect when they are expensed. The corresponding regulatory asset represents the amount of future revenue and the related increase in future tax expense that will be recovered when the temporary difference reverses. The regulatory asset is not reflected in rate base therefore neither is the deferred tax liability.
Subtotal	65,387,524					
Subtotal - p275.9.k	(2,638,773,520)	(356,386,594)	0	(2,282,386,926)	0	
Less FASB 109 Above if not separately removed	0					
Less FASB 106 Above if not separately removed	0					
Total	(2,638,773,520)	(356,386,594)	0	(2,282,386,926)	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	(2,512,167)	(2,512,167)				Purchased Energy Adjustment. Related to supply. Non jurisdictional.
Subtotal	(2,512,167)					
Account 283100 & 283200 - ADIT non-current						
Chicago Arbitration settlement	(13,705,172)	(13,705,172)				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)	(3,354,189)	(3,354,189)				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	(35,601,850)	(35,601,850)				Book recapitalizes costs incurred to retire or reacquire debt issuances. Tax deducts these costs when incurred. Included in debt capitalization ratio on Appendix A, line 111.
Midwest Generation Settlement	(14,626,812)	(14,626,812)				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	423,689			423,689		Unrealized gain/loss on equity received as compensation for payment of services. Related to all functions.
Pension contribution (shareholder-funded) net of book provision	(322,577,955)				(322,577,955)	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)	(430,891,519)	(430,891,519)				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	(2,513,886)	(2,513,886)				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. Costs not included in wholesale charges.
Swap and hedging transactions	(4,843,294)			(4,843,294)		Book amount amortized over the life of the debt, tax amortized over the life of the swap. These cost are included in cost of debt calculations.
Amortization of regulatory asset - MGP - Environmental Remediation	(43,765,660)	(43,765,660)				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	(29,305,313)	(29,305,313)				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.
State Income Taxes - Temporary	(16,484,160)	(16,484,160)				State income taxes accrued but not yet paid to the state related to discrete items under audit that have not yet settled. These state taxes will be deductible once paid.
Reg Asset Rider UF	(5,429,000)	(5,429,000)				Reg Asset established for under/over recovery of uncollectable amounts. Not wholesale related.
Regulatory Asset of Distribution Rate Case Matters	(3,984,000)	(3,984,000)				Regulatory assets/liabilities that have not yet been approved by the ICC for collection but are expected to be approved and collected in the future.
EDA Regulatory Liability	(6,184,840)	(6,184,840)				These Reg Asset/Liabilities were established to track the Energy Efficiency Demand Response Program. Related to retail rates. Non jurisdictional.
Subtotal	(937,618,281)					
Subtotal - p277.19.k	(940,130,448)	(608,358,568)	0	(9,193,924)	(322,577,955)	
Less FASB 109 Above if not separately removed				-		
Less FASB 106 Above if not separately removed	-					
Total	(940,130,448)	(608,358,568)	-	(9,193,924)	(322,577,955)	

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	19,322,686		
2	Illinois Use Tax on Purchases	715,962		
3	Vehicle Use	16,006		
4	State Franchise Tax	2,016,413		
5	Chicago Use	26,719		
6	Chicago Transaction	9,600		
7	Chicago Dark Fiber Rev. Tax	79,735		
8	Total Plant Related	22,187,121	22.53%	4,999,532
Labor Related		Wages & Salary Allocator		
9	Unemployment & state unemployment	617,901		
10	FICA	22,890,697		
11	City of Chicago	63,372		
12				
13				
14	Total Labor Related	23,571,970	10.72%	2,527,036
Other Included		Net Plant Allocator		
15				
16				
17				
18				
19	Total Other Included	0	22.53%	0
20	Total Included (Lines 8 + 14 + 19)	45,759,091		7,526,568
Currently Excluded				
21	Electricity Excise Tax			
22	Rider RCA - Low Income Assistance	41,994,223		
23	Rider RCA - Renewable	4,382,074		
24	Electricity Distribution	66,889,379		
25	Infrastructure Tax	91,819,053		
26	Municipal Utility	0		
27	Public Utility Fund	3,869,060		
28	Subtotal, Excluded	208,953,789		
29	Total, Included and Excluded (Line 20 + Line 28)	254,712,880		
30	Total Other Taxes from p114.14.c	254,712,880		
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	\$ 2,711,037
Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related	9,635,309
Account 456 - Other Electric Revenues (Note 1)		
3	Transmission for Others (Note 3)	413,291
4	Schedule 1A	24,262,474
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) <u>\$ 37,022,111</u>
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	295,975,242
B	100 Basis Point increase in ROE		1.00%

Return Calculation

		Appendix A Line or Source Reference	
1	Rate Base	(Line 41 + Line 54)	2,053,604,622
	Long Term Interest		
2	Long Term Interest	Attachment 5	319,440,391
3	Less LTD Interest on Securitization Bonds	Attachment 8	-
4	Long Term Interest	(Line 99 - Line 100)	319,440,391
5	Preferred Dividends	enter positive	0
	Common Stock		
6	Proprietary Capital	p112.16.c	6,909,266,067
7	Less Accumulated Other Comprehensive Income Account 219	p112.15.c	-642,177
8	Less Preferred Stock	(Line 114)	0
9	Less Account 216.1	p112.12.c	3,348,077
10	Common Stock	(Line 103 - 104 - 105 - 106)	6,906,560,167
	Capitalization		
11	Long Term Debt	p112.18-21.c	5,231,216,000
12	Less Loss on Reacquired Debt	p111.81.c	89,630,249
13	Plus Gain on Reacquired Debt	p113.61.c	54,580
14	Less ADIT associated with Gain or Loss	Attachment 1	-35,601,850
15	Less LTD on Securitization Bonds	Attachment 8	0
16	Total Long Term Debt	(Line 108 - 109 + 110 - 111 - 112)	5,177,242,181
17	Preferred Stock	p112.3.c	0
18	Common Stock	(Line 107)	6,906,560,167
19	Total Capitalization	(Sum Lines 113 to 115)	12,083,802,348
20	Debt %	Total Long Term Debt (Line 113 / Line 116)	45.0%
21	Preferred %	Preferred Stock (Line 114 / Line 116)	0.0%
22	Common %	Common Stock (Line 115 / Line 116)	55.0%
23	Debt Cost	Total Long Term Debt (Line 101 / Line 113)	6.17%
24	Preferred Cost	Preferred Stock (Line 102 / Line 114)	0.00%
25	Common Cost	Common Stock (Line 122 + 100 basis points)	12.50%
26	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 117 * Line 120)	2.78%
27	Weighted Cost of Preferred	Preferred Stock (Line 118 * Line 121)	0.00%
28	Weighted Cost of Common	Common Stock (Line 119 * Line 122)	6.88%
29	Rate of Return on Rate Base (ROR)	(Sum Lines 123 to 125)	9.65%
30	Investment Return = Rate Base * Rate of Return	(Line 55 * Line 126)	198,204,462

Composite Income Taxes

	Income Tax Rates		
31	FIT=Federal Income Tax Rate		35.00%
32	SIT=State Income Tax Rate or Composite		9.50%
33	p = percent of federal income tax deductible for state purposes	Per State Tax Code	0.00%
34	T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$	41.18%
35	CIT = T / (1-T)		70.00%
36	1 / (1-T)		170.00%
	ITC Adjustment		
37	Amortized Investment Tax Credit	enter negative	p266.8.f (2,748,769)
38	T/(1-T)	1 / (1 -Line 131)	170%
39	Net Plant Allocation Factor	(Line 14)	22.5335%
40	ITC Adjustment Allocated to Transmission	(Line 133 * Line 134 * Line 135)	-1,052,943
41	Income Tax Component =	$CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =$	98,823,722
42	Total Income Taxes		97,770,780

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	605,660,023	280,420,591	46.3% is assigned to Transmission based on company location analysis 53.7% is assigned to Distribution based on same analysis.
	Accumulated Depreciation and Amortization					
32	Less: Amount of General Depreciation Associated with Acct. 397		p219.28.c (footnote)		257,707,607	
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		35,936,150	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	35,369,141	32,308,704	3,060,437	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.
					0		
					32,308,704		

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
62	Total A&G		p323.197.b	396,226,464	0	396,226,464	Adjust to remove lobbying expense, if any.
63	Fixed PBOP expense		Company Records	54,740,980			
64	Actual PBOP expense		p320.198.b (footnote)	49,051,354			Current year actual PBOP expense
65	Salaries and Benefits of specified Exelon Corp top executives		Company Records	8,262,738			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)	995,225			

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	Regulatory Commission Exp Account 928		(Note G) p350-351.h	2,195,219	616,552	1,578,667	Transmission-related = all FERC dockets per p.350-351, excl. FERC annual charge. Includes allocated portion of regulatory costs for issuing debt.

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	General Advertising Exp Account 930.1		(Note F) p323.191.b	1,242,260	0	1,242,260	Nothing in 930.1 is Transmission 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
129	SIT=State Income Tax Rate or Composite		(Note I)	IL 9.50%					

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	General Advertising Exp Account 930.1		(Note K) p323.191.b	1,242,260	0	1,242,260	Nothing in 930.1 is Transmission 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: 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		Enter \$ 0 Or Enter \$	None
			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	11,767,444	10.72%	1,261,530
				FERC Form 1 -- p111.57.c
82	Prepaid Pension Asset			
	Prepaid Pension Asset (not to be included in Prepayments)			
		1,038,782,729		
	Less ADIT	(430,891,519)		
	Net Prepaid Pension Asset	607,891,210	10.72%	65,169,044
				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)	0	None for 2010.
			0	
			0	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	391,936,413	-328,154,322	63,782,091	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	2,324,025	0	2,324,025	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	319,440,391	0	319,440,391	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	-1,938,979	Twin Groves/Arrowsmith Development (T989). Source - Company records.
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	21,915	

Statements BG/BH (Present and Proposed Revenues)

Customer	Billing Determinants	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) 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		0			
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

- 3 April Year 2

- 4 May Year 2 Post results of Step 3 on PJM web site
\$ 429,857,134 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
429,857,134 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	2,847,739		11.5	2,729,083	-
Feb	7,030,191		10.5	6,151,417	-
Mar	5,306,613		9.5	4,201,068	-
Apr	80,490,133		8.5	57,013,844	-
May	21,967,012		7.5	13,729,383	-
Jun	7,279,251		6.5	3,942,928	-
Jul	7,479,330		5.5	3,428,026	-
Aug	9,288,339		4.5	3,483,127	-
Sep	12,065,592		3.5	3,519,131	-
Oct	10,524,462		2.5	2,192,596	-
Nov	7,291,417		1.5	911,427	-
Dec	131,006,181		0.5	5,458,591	-
Total	302,576,260	-		106,760,622	- Total
				4,2341	Average Months [total column (D)/ total column (A)*12]
New Transmission Plant Additions for Year 2 (weighted by months in service)				106,760,622	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

\$ 161,463,791 < Input to Appent

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			0		-
Jan	793,858		11.5	760,781	-
Feb	1,851,087		10.5	1,619,701	-
Mar	2,533,735		9.5	2,005,873	-
Apr	68,342,806		8.5	48,409,488	-
May	9,560,068		7.5	5,975,042	-
Jun	24,507,427		6.5	13,274,856	-
Jul	6,387,639		5.5	2,927,668	-
Aug	2,321,263		4.5	870,474	-
Sep	(7,815,086)		3.5	(2,279,400)	-
Oct	5,112,589		2.5	1,065,123	-
Nov	6,348,612		1.5	793,577	-
Dec	41,519,792		0.5	1,729,991	-
Total	161,463,791	-		77,153,174	- Total
					Average Months [total column (D)/ total column (A)*12]
New Transmission Plant Additions for Year 2 (weighted by months in service)				77,153,174	Total Column D To line of Appendix A
CWIP (weighted monthly balances)				-	Total Column E To line of Appendix A

414,696,297

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

\$ 414,696,297

-

The forecast in Prior Year

\$ 429,857,134

=

12 months June 2011 - May 2012

\$ (15,160,837)

Interest on Amount of Refunds or Surcharges		0.2800%					
Interest 35.19a for March Current Yr		1/12 of Step 9	Interest 35.19a for			Interest	Surcharge (Refur
Month	Yr		March Current Yr	Months			
Jun	Year 1	(1,263,403)	0.2800%	11.5		(40,682)	(1,304,085)
Jul	Year 1	(1,263,403)	0.2800%	10.5		(37,144)	(1,300,547)
Aug	Year 1	(1,263,403)	0.2800%	9.5		(33,607)	(1,297,010)
Sep	Year 1	(1,263,403)	0.2800%	8.5		(30,069)	(1,293,472)
Oct	Year 1	(1,263,403)	0.2800%	7.5		(26,531)	(1,289,935)
Nov	Year 1	(1,263,403)	0.2800%	6.5		(22,994)	(1,286,397)
Dec	Year 1	(1,263,403)	0.2800%	5.5		(19,456)	(1,282,859)
Jan	Year 2	(1,263,403)	0.2800%	4.5		(15,919)	(1,279,322)
Feb	Year 2	(1,263,403)	0.2800%	3.5		(12,381)	(1,275,784)
Mar	Year 2	(1,263,403)	0.2800%	2.5		(8,844)	(1,272,247)
Apr	Year 2	(1,263,403)	0.2800%	1.5		(5,306)	(1,268,709)
May	Year 2	(1,263,403)	0.2800%	0.5		(1,769)	(1,265,172)
Total		(15,160,837)					(15,415,539)
		Balance	Interest	Amort		Balance	
Jun	Year 2	(15,415,539)	0.2800%	(1,308,128)		(14,150,574)	
Jul	Year 2	(14,150,574)	0.2800%	(1,308,128)		(12,882,067)	
Aug	Year 2	(12,882,067)	0.2800%	(1,308,128)		(11,610,009)	
Sep	Year 2	(11,610,009)	0.2800%	(1,308,128)		(10,334,389)	
Oct	Year 2	(10,334,389)	0.2800%	(1,308,128)		(9,055,196)	
Nov	Year 2	(9,055,196)	0.2800%	(1,308,128)		(7,772,423)	
Dec	Year 2	(7,772,423)	0.2800%	(1,308,128)		(6,486,057)	
Jan	Year 3	(6,486,057)	0.2800%	(1,308,128)		(5,196,090)	
Feb	Year 3	(5,196,090)	0.2800%	(1,308,128)		(3,902,511)	
Mar	Year 3	(3,902,511)	0.2800%	(1,308,128)		(2,605,309)	
Apr	Year 3	(2,605,309)	0.2800%	(1,308,128)		(1,304,476)	
May	Year 3	(1,304,476)	0.2800%	(1,308,128)		0	
Total with interest				(15,697,540)			
The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest						(15,697,540)	
Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)						\$ 438,110,441	
Revenue Requirement for Year 3						422,412,901	

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
\$ -

Attachment 7 - Transmission Enhancement Charge Worksheet

1	New Plant Carrying Charge			
2	Fixed Charge Rate (FCR) if not a CIAC			
3	Formula Line			
4	A	160	Net Plant Carrying Charge without Depreciation	19.3151%
5	B	167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation	20.2012%
6	C		Line B less Line A	0.8862%
7	FCR if a CIAC			
8	D	161	Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes	6.5407%

The FCR resulting from Formula in a given year is used for that year only.
Therefore actual revenues collected in a year do not change based on cost data for subsequent year

Details		West Loop 345 kV (CWIP)				West Loop 345 kV											
10	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12 (Yes or No)	No			51.55											
11	Useful life of the project	Life															
12	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 29. Otherwise "No"	CIAC (Yes or No)	No														
13	Input the allowed increase in ROE	Increased ROE (Basis Points)	150			150											
14	From line 3 above if "No" on line 13 and From line 7 above	11.5% ROE	19.3151%			19.3151%				19.3151%				0.193150523			
15	if "Yes" on line 13	FCR for This Project	20.6443%			20.6443%				19.3151%				0.193150523			
16	Line 15 + (Line14xLine5)/100																
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified	Investment	0			257,094,520											
18	Line 17 divided by line 12	Annual Depreciation Exp	-			4,987,634				-				-			
19	Month in which project is placed in service (e.g. Jan=1)	In Service Month (1-12)				1											
20		Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
21	W 11.5 % ROE	2007	160,095,792	-	160,095,792	36,116,736	-	-	-	-	-	-	-	-	\$ 36,116,736	\$ -	\$ 36,116,736
22	W Increased ROE	2007	160,095,792	-	160,095,792	38,536,106	-	-	-	-	-	-	-	-	\$ 38,536,106	\$ 38,536,106	\$ -
23	W 11.5 % ROE	2008	66,113,656	-	66,113,656	13,349,134	187,558,717	3,282,442	184,276,276	40,490,015	-	-	-	-	\$ 53,839,149	\$ -	\$ 53,839,149
24	W Increased ROE	2008	66,113,656	-	66,113,656	14,249,838	187,558,717	3,282,442	184,276,276	43,000,514	-	-	-	-	\$ 57,250,352	\$ 57,250,352	\$ -
25	W 11.5 % ROE	2009	85,888	-	85,888	16,773	256,015,811	4,966,707	251,049,104	53,992,348	-	-	-	-	\$ 54,009,120	\$ -	\$ 54,009,120
26	W Increased ROE	2009	85,888	-	85,888	17,888	256,015,811	4,966,707	251,049,104	57,253,736	-	-	-	-	\$ 57,271,624	\$ 57,271,624	\$ -
27	W 11.5 % ROE	2010	-	-	-	-	257,094,520	13,236,782	243,857,737	57,724,270	-	-	-	-	\$ 57,724,270	\$ -	\$ 57,724,270
28	W Increased ROE	2010	-	-	-	-	257,094,520	13,236,782	243,857,737	60,708,360	-	-	-	-	\$ 60,708,360	\$ 60,708,360	\$ -
29	W 11.5 % ROE	2011	-	-	-	-	257,094,520	18,224,416	238,870,104	64,362,301	-	-	-	-	\$ 64,362,301	\$ -	\$ 64,362,301
30	W Increased ROE	2011	-	-	-	-	257,094,520	18,224,416	238,870,104	67,537,587	-	-	-	-	\$ 67,537,587	\$ 67,537,587	\$ -
31	W 11.5 % ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
32	W Increased ROE	2012	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
33	W 11.5 % ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
34	W Increased ROE	2013	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
35	W 11.5 % ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
36	W Increased ROE	2014	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
37	W 11.5 % ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
38	W Increased ROE	2015	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
39	W 11.5 % ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
40	W Increased ROE	2016	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
41	W 11.5 % ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
42	W Increased ROE	2017	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
43	W 11.5 % ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
44	W Increased ROE	2018	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
45	W 11.5 % ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
46	W Increased ROE	2019	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
47	W 11.5 % ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
48	W Increased ROE	2020	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
49	W 11.5 % ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
50	W Increased ROE	2021	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
51	W 11.5 % ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
52	W Increased ROE	2022	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
53	W 11.5 % ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
54	W Increased ROE	2023	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
55	W 11.5 % ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
56	W Increased ROE	2024	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
57	W 11.5 % ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
58	W Increased ROE	2025	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
59	W 11.5 % ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
60	W Increased ROE	2026	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
61	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
62	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

On the formulas used in the Columns for lines 22+ are as follows

For Plant in service: (first year means first year the project is placed in service)

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year

"Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13

"Ending" is "Beginning" less "Depreciation"

Revenue is "Ending" times line 16 for the current year times the quotient line 19 divided by 13 plus "Depreciation" for the first year and "Ending" times line 16 plus "Depreciation" thereafter

For CWIP:

Beginning is the line 17 for that year

Depreciation is not used

Ending is the same as Beginning

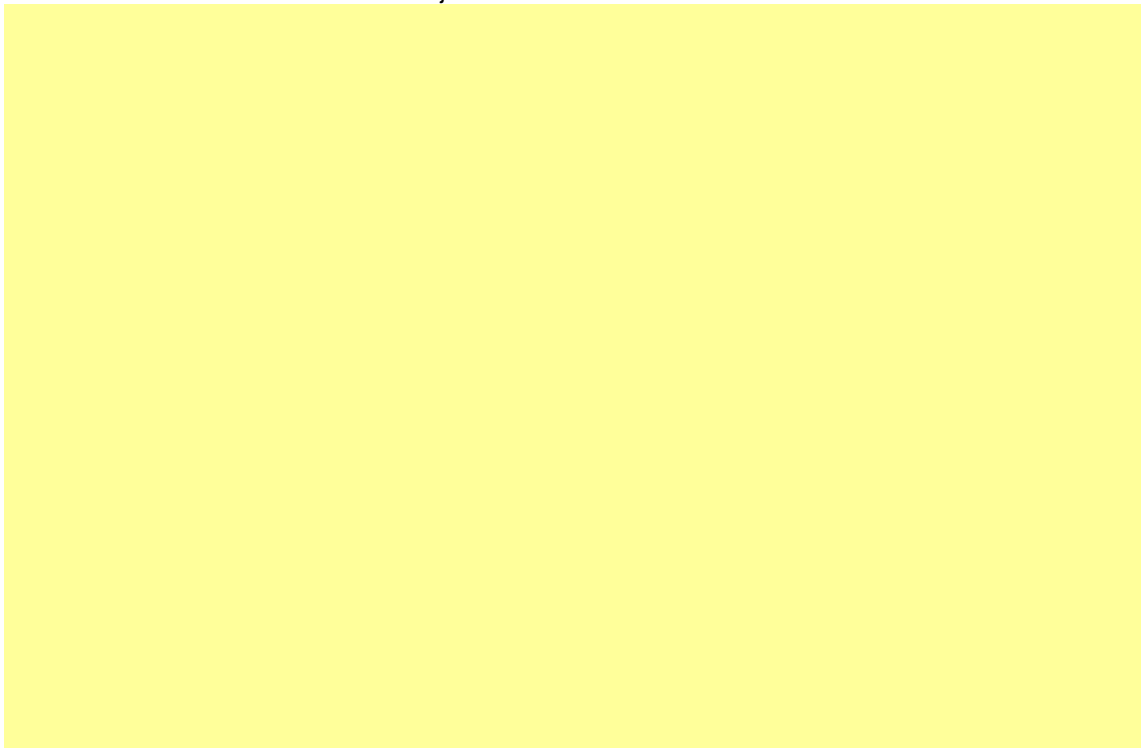
Revenue is Ending times line 16 for the current year

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