

September 15, 2025

<u>Via eTariff</u>
The Honorable Debbie Anne A. Reese
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: Commonwealth Edison Company and Commonwealth Edison Company of Indiana, Inc.; Section 205 Rate Filing

<u>Docket No. ER25-</u>
-000

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act ("FPA"), Part 35 of the regulations of the Federal Energy Regulatory Commission ("Commission"), Commonwealth Edison Company, on behalf of itself and its wholly-owned subsidiary Commonwealth Edison of Indiana, Inc. ("ComEd of Indiana") (collectively, "ComEd") hereby submits for filing proposed revisions to ComEd's transmission formula rate template ("Formula Rate"), Attachment H-13A of the PJM Interconnection, L.L.C. ("PJM") Open Access Transmission Tariff ("OATT"), that will adjust ComEd's reconciliation (or "true-up") mechanism to better align incurrence of actual transmission costs with the recovery of those costs through rates. Additionally, ComEd submits minor edits to address changes in Form 1 references in the Formula Rate and other ministerial

¹ 16 U.S.C. § 824d.

² 18 C.F.R. Pt. 35.

³ Attachment H-13A of the PJM Tariff calculates rates for the ComEd zone and collects the cost-of-service rates for ComEd and ComEd of Indiana. Pursuant to Order No. 714, this filing is submitted by PJM on behalf of ComEd as part of an XML filing package that conforms with the Commission's regulations. PJM has agreed to make all tariff filings on behalf of all of the PJM Transmission Owners in order to retain administrative control over the PJM OATT. Thus, ComEd has requested PJM to submit this filing in the eTariff system as part of PJM's electronic Intra PJM OATT.

cleanup of the Formula Rate.4

In the true-up revision, ComEd is not making a change to the inputs of its Formula Rate, or to the computed revenue requirement for any rate year, but rather is adjusting the true-up mechanism in its Formula Rate to (1) use *actual* revenues for the most recent calendar year, rather than *projected* revenues from the June 1 to May 31 rate year as the basis for the true-up; and (2) true-up those actual revenues for a given calendar year to actual costs for that same calendar year. This true-up mechanism change *does not* alter the ComEd revenue requirement. Rather, it ensures that recoveries to ComEd actually match the calculated ComEd revenue requirement for each year. As explained further herein, such timing/true-up adjustment revisions are consistent with Commission precedent and have been implemented for many utilities. The revisions to the Formula Rate are consistent with the formula rates approved by the Commission for ComEd's affiliated transmission-owning companies: PECO Energy in Docket No. ER17-1519,⁵ Potomac Electric Power Company in Docket No. ER19-1475,⁶ Atlantic City Electric Co. in ER20-2198;⁷ Delmarva Power & Light Co. in ER20-2197,⁸ and Baltimore Gas and Electric Company in Docket No. ER21-214.⁹

⁴ Provisions of the ComEd Formula Rate relating to Asset Retirement Obligations ("AROs") were set for hearing and are subject to refund under FPA Sections 205 and 206 in *Commonwealth Edison Co.*, 191 FERC ¶ 61,244 (2025). The revisions proposed here include the currently effective ARO treatment and propose no change relating to AROs. If and to the extent the Commission requires revisions to the ARO treatment in the pending ARO proceeding, conforming changes including any such ARO change and the changes in this docket would be incorporated in a compliance filing.

⁵ *PJM Interconnection, L.L.C.*, 159 FERC ¶ 62,339 (2017) (accepting and suspending PECO Energy formula rate that trues up revenue requirement based on actual costs to actual annual revenues), 169 FERC ¶ 61,186 (2019) (accepting settlement).

⁶ *PJM Interconnection, L.L.C.*, 167 FERC \P 61,192 (2019) (accepting and suspending Potomac Electric Power Company's tariff revisions), 172 FERC \P 61,271 (2020) (accepting settlement).

⁷ *PJM Interconnection, L.L.C.*, 172 FERC ¶ 61,182 (2020) (accepting and suspending Atlantic City Electric Company tariff revisions). 180 FERC ¶ 61,113 (2022) (accepting settlement).

⁸ *PJM Interconnection, L.L.C.*, 172 FERC ¶ 61,183 (2020) (accepting and suspending Delmarva Power & Light Company tariff revisions), 180 FERC ¶ 61,113 (2022) (accepting settlement).

⁹ PJM Interconnection, L.L.C., 173 FERC ¶ 61,289 (2020) (accepting and suspending BGE tariff revisions,), 186

The filing also includes revisions that will enhance the transparency of Attachment H-13A by correcting both 1) FERC Form 1 cell references that have changed since FERC adopted eXtensible Business Reporting Language ("XBRL") as the standard for filing Commission forms, ¹⁰ and 2) various ministerial clean-up edits. These changes are necessary to align the references in ComEd's Formula Rate template with the current Form 1 and will enhance transparency in ComEd's Formula Rate by correcting ministerial errors.

Because there is no change to the ComEd revenue requirement, and because the changes will benefit customers, ComEd requests that the Commission accept these revised tariff sheets without suspension or hearing,¹¹ to be effective January 1, 2026. As further explained below, the revised true-up approach will first be used in the 2027 Annual Update due in May 2027.

I. CONTENTS OF THIS FILING

ComEd submits herewith:

- This transmittal letter;
- Attachment A: Redlined Tariff Attachment (PJM OATT Attachment H-13A ComEd's Formula Rate Template) to be effective January 1, 2026;
- Attachment B: Clean Tariff Attachment (PJM OATT Attachment H-13A ComEd's Formula Rate Template) to be effective January 1, 2026;
- Attachment C: Functional Excel version of the Template;
- Attachment D Illustrative populated Templates:
 - o Attachment D1: 2025 Annual Update;

FERC ¶ 61,140 (2024) (accepting settlement).

¹⁰ Revisions to the Filing Process for Comm'n Forms, Order No. 859, 167 FERC ¶ 61,241 at P 6 (2019).

¹¹ The true-up revisions proposed by ComEd's affiliated companies in Docket Nos. ER19-1475, ER20-2198; ER20-2197, and ER21-214 were set for hearing, but those revisions incorporated a new element, using a projection of future year costs, rather than relying on Form 1 prior year costs. That cost projection process raised various questions that were set for hearing and then settled. (See settlements referenced *supra* in notes 6-9). The ComEd true-up revision here **DOES NOT** include such new cost projections and thus the considerations that led to hearings for those affiliates do not apply here.

- o Attachment D2: 2024 Annual Update;
- Attachment E Calculation of the impact of change in true-up;
- Attachment F Explanation and List of changes to Attachment H-13A; and
- Attachment G Attestation required by 18 C.F.R. § 35.13(d)(6).

II. BACKGROUND

A. Description of ComEd

ComEd, an Illinois corporation, is an operating subsidiary of Exelon Corporation, a Pennsylvania corporation. ComEd maintains more than 73,000 miles of overhead and underground transmission and distribution lines in northern Illinois, as well as transmission facilities in Northern Indiana owned by its subsidiary ComEd of Indiana and provides delivered electric power to more than four million customers. ComEd does not own any generation facilities. On May 1, 2004, ComEd transferred functional control over its transmission facilities to PJM. ComEd's retail electric service is regulated by the Illinois Commerce Commission ("ICC"), while PJM's provision of transmission service over its transmission facilities and its sales for resale of electric energy in interstate commerce are regulated by this Commission.

B. Description of ComEd's Current Formula Rate

ComEd's transmission formula rate is included in Attachment H-13A of the PJM OATT.

ComEd's transmission Formula Rate originated from a section 205 filing resulting in a

Settlement Agreement ("Settlement Agreement") approved by Commission order issued on

January 16, 2008, in FERC Docket No. ER07-583. 12

As currently implemented, ComEd provides an Annual Update of its Formula Rate that calculates a projected net zonal revenue requirement for a rate year set from June 1 of the current

¹² Commonwealth Edison Co., 122 FERC ¶ 61,030 (2008).

year to May 31st of the following year (e.g., June 1, 2025 – May 31, 2026) based on the prior year's costs (e.g., 2024), plus the projected transmission plant additions, weighted based on the month expected to be placed in service, for the upcoming calendar year (e.g., 2025). Further, the true-up component included in the Formula Rate for the current rate year (e.g., June 1, 2025 – May 31, 2026) is calculated by comparing the previously projected revenue requirement for the prior rate year (e.g., June 1, 2024 – May 31, 2025) to the actual costs for the prior calendar year (e.g., 2024). Therefore, rather than truing up ComEd's actual transmission costs to actual transmission revenue received, the current true-up calculation compares actual transmission costs to the transmission revenues projected to be received. ¹³

III. EXPLANATION AND PURPOSE OF PROPOSED TRUE-UP CHANGES

As discussed in greater detail below, the proposed revisions to the ComEd true-up mechanism are intended to ensure that ComEd collects no more and no less than its actual transmission revenue requirement by eliminating misalignment under ComEd's current Formula Rate between ComEd's actual transmission-related costs and its recovery of those costs through rates. As discussed below, these changes are just and reasonable and consistent with Commission precedent.

A. The Proposed True-Up Changes are Just and Reasonable and Consistent with Commission Precedent

ComEd submits that the proposed adjustments to its true-up mechanism are just and reasonable, because they will allow ComEd to better align incurrence and recovery of its

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¹³ Review and submission procedures for the ComEd Annual Update process are stated in the ComEd Formula Rate Protocols, at Attachment H-13B of the PJM Tariff. The revised true-up mechanism is fully explained in Attachment 6 of the Formula Rate and the proposed changes do not conflict with the review and submission procedures described in the Formula Rate Protocols. The ComEd Formula Rate Protocols are under review in Docket No. EL23-31. To avoid any confusion or overlapping proceedings, any changes to the ComEd Formula Rate Protocols are appropriately addressed and reviewed in that docket.

transmission costs, ensuring that it recovers on a timely basis no more and no less than its computed transmission revenue requirement.

Under the current methodology, ComEd may recover more or less than its computed revenue requirement for a given year. The current true-up mechanism in ComEd's Formula Rate trues up to projected revenue requirements (including projected billing determinants), not revenues collected based on actual billing determinants. PJM updates the billing determinants on January 1 of each year, based on the prior year's zonal peak load. Different billing determinants (that is, use of a new zonal peak load after January 1) result in a revenue level that will likely differ from the net zonal revenue requirement; i.e., it will result in over-collection or under-collection of revenue compared to the calculated revenue requirement, and that January 1 change in system peak is not factored into the current true-up. The revised mechanism compares actual calendar year transmission revenues to actual calendar year transmission costs and thus eliminates the potential for differences resulting from the billing determinants used to establish the rate at the time of the annual rate update and the billing determinants used to bill customers. Modifying the true-up mechanism is better for everyone, as the impact of using projected revenues can go in either direction, and in either case means the company is collecting and customers are paying something different from the calculated revenue requirement.

In addition to eliminating inaccuracy as described above, the changes proposed herein also eliminate misalignment in timing. The true-up of revenues to costs for a January to December (calendar year) time period eliminates any timing anomalies in the rate which can arise under the current methodology where the true-up compares calendar year costs to rates projected for the June 1 to May 31 rate year. Misalignment in timing delays recovery when costs are rising. When costs fall, misalignment in timing delays customers from benefitting from any such reduction.

The proposed changes in the true-up mechanism do not change the amount that the utility ultimately is owed for service. As such, the Commission has frequently approved changes to formula rates to correct for timing and true-up mismatches, noting that such changes simply address timing misalignments and are consistent with Commission precedent. See, e.g., Xcel Energy Servs., Inc., 121 FERC ¶ 61,284 at P 69 & P 72 n.81 (2007) (approving a proposal to switch to forward looking estimated transmission costs with a true-up mechanism as just and reasonable); Mich. Elec. Transmission Co., LLC, 117 FERC ¶ 61,314 at P 17 (2006) (citing Boston Edison Co., 91 FERC ¶ 61,198 (2000)) (approving Michigan Electric's switch to a forward-looking formula with estimated transmission costs, noting that "using projected costs is consistent with traditional ratemaking practice, and customers ultimately will pay the same costs they would have paid on a lagging basis."); Int'l Transmission Co., 116 FERC ¶ 61,036 at P 19 (2006) (citing Boston Edison Co., 91 FERC ¶ 61,198 (2000)) (adjusting rates to reduce recovery timing misalignment is not a departure from ratemaking practice, and, even if rates may initially increase, "customers will ultimately only pay the cost of service they would have paid on the lagging basis"). ¹⁴ The proposed true-up mechanism is similar to many that have been recently accepted by the Commission. ¹⁵ In conclusion, the proposed true-up mechanism is just and reasonable and is supported by Commission precedent.

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¹⁴ See also Midwest Indep. Transmission Sys. Operator, Inc., 141 FERC ¶ 61,121 at P 77 (2012) (approving a forward-looking formula rate as a reasonable means to avoid lag in cost recovery); ISO New England Inc., 155 FERC ¶ 61,212 at P 24 (2016) (stating that "[f]ormula rates are intended to produce revenue requirements that, to the extent practicable, accurately reflect the cost of providing service," and noting that it was appropriate for a public utility to "try" to reduce the impacts of regulatory lag).

¹⁵ In addition to the more recent cases noted in footnotes 5-9, the Commission has approved similar changes in other cases. See PacifiCorp, 143 FERC ¶ 61,162 (2013); Pub. Serv. Elec. & Gas Co., 124 FERC ¶ 61,303 (2008); Entergy Servs., Inc., 156 FERC ¶ 61,127 (2016); Ne. Utils. Serv. Co., 108 FERC ¶ 61,240 (2004); Transource Kan., LLC, 151 FERC ¶ 61,010 (2015); Kanstar Transmission, LLC, 152 FERC ¶ 61,209 (2015); RiteLine Ill., LLC, 137 FERC ¶ 61,039 (2011); Tallgrass Transmission, LLC, 132 FERC ¶ 61,114 (2010).

B. Description and Summary of Proposed True-Up Changes

The proposed true-up revisions are reflected in the Template at Attachment H-13A, Attachment 6 (Reconciliation Worksheet). As discussed above, to better align cost incurrence with cost recovery, and ensure the calculated revenue requirement is what is collected, on a timely basis, the revised Template will now true-up actual calendar year transmission revenues compared to calendar year costs for the same calendar year, with interest added pursuant to 18 C.F.R. § 35.19a to reflect the time value of money. With this proposed true-up calculation, ComEd's recovery will be based on actual transmission costs for the year.

The current Formula Rate true-up comparison is made between the projected revenues for the prior rate year (the 12-month period beginning June 1) and the actual costs for the prior calendar year. (The projected revenues were calculated using calendar year costs for the year prior to the projection, factoring in projected plant additions). Under the proposed tariff revisions, the true-up comparison will be made between the actual transmission revenues for a year and the actual net revenue requirement for the year. This mechanism will result in the actual net revenue requirement for a year being recognized for service provided over that same year, rather than for service provided over the 12-month period beginning June 1 of that year.

A comparison of the current and proposed true ups are summarized in the below table with the proposed changes highlighted.

True-Up Reconciliation - Current Formula vs. Proposed Formula

Formula	Item Subject to (Projected Rev. Rqn Revenues	nt. or Actual	Item Subject to (Actual Rev.		True-Up Calc.
(A)	(B) Revenues to be Trued-Up	(C) Basis of (B)	(D) Revenue Requirement Used for True-Up	(E) Basis of (D)	(F)
Current Formula	Rate Year Projected Rev. Rqmt.	Prior Calendar Year Actual Costs	Calendar Year Actual Rev. Rqmt.	Calendar Year Actual Costs	D-B
Proposed Formula	Calendar Year Actual Revenues	Calendar Year Billed Revenue	Calendar Year Actual Rev. Rqmt.	Calendar Year Actual Costs	D-B

To implement and support the proposal herein, ComEd has included the following attachments with this filing.

Attachments A and B to this filing show the proposed true-up revisions to the Template in redline and clean format, respectively. In order to illustrate the operation of the Template, ComEd has included a workable Excel version of the Template as Attachment C.

In Attachment D, ComEd provides illustrative populated Templates of the 2025 Annual Update (Attachment D1) that includes data for the 2025 rate year (June 1, 2025 through May 31, 2026); and the 2024 Annual Update (Attachment D2) that includes data for the 2024 rate year (June 1, 2024 through May 31, 2025).

The changes to the True Up mechanism in Attachment 6 of the Formula Rate do not change the calculated revenue requirement for any year. But they do change the true-up for a year – which is one component of what is charged to customers through each annual update. To illustrate the impact of the true-up change, ComEd has calculated the charges that customers paid during the 2024 and 2023 calendar years (after the underlying rates are trued-up to actual costs)

and compared those charges to those that would have been in effect had the enclosed amendments been in effect during the same 12-month periods (after the underlying rates are trued-up to actual costs). Therefore, this illustrative comparison does not incorporate a change in the amount of transmission service that is provided by ComEd.

This enables a direct, apples-to-apples comparison. As shown in Attachment E, the estimated impact of the true-up change would have been a credit back to customers of \$7.5 million for calendar year 2024 and a charge to customers of \$20.2 million for calendar year 2023, had the change been in effect at the time. Thus, it can be seen that the changed true-up methodology can result in changes in either direction, with the results varying year to year, but in all cases the end amount paid by customers will exactly equal the calculated revenue requirement for the calendar year, which is unchanged.

Attachment F includes both a detailed explanation and a full list of the changes proposed to the ComEd Formula Rate template (Attachment H-13A). Attachment F describes and details the changes required in order to implement the alignment of actual transmission costs with revenues.

C. Transition to New Methodology

While ComEd requests an effective date of January 1, 2026, ComEd will continue to use the current true-up mechanism in its 2026 Annual Update (due May 15, 2026). That is because the 2026 Annual Update relates to 2025 calendar year costs that preceded the effective date of the new mechanism. ComEd will first employ the new true-up mechanism in the 2027 Annual Update (due May 15, 2027) and thus the new true-up will only relate to calendar year 2026 costs – that is, to costs incurred after the effective date of the new mechanism. Beginning the new mechanism in

the 2027 Annual Update ensures that true-ups match the filed rate in place during the year in which the operative costs were incurred.¹⁶

IV. EXPLANATION AND PURPOSE OF PROPOSED XBRL AND CLEAN-UP CHANGES

ComEd is also including with this filing revisions that will enhance the transparency of Attachment H-13A by correcting both 1) FERC Form 1 cell references that have changed since FERC adopted XBRL as the standard for filing Commission forms, ¹⁷ and 2) various ministerial clean-up edits. These changes are necessary to align the references in ComEd's Formula Rate template with the Form 1 and will enhance transparency in ComEd's Formula Rate by correcting ministerial errors. ¹⁸ None of these changes have any impact on the ComEd revenue requirement. Attachment F includes both a detailed explanation and a full list of the changes.

V. REOUEST FOR APPROVAL WITHOUT SUSPENSION OR HEARING

This filing should be accepted without suspension or hearing. The filing is exceedingly narrow. As discussed above, the changes to the true-up provisions in the ComEd Formula Rate do not change the computed revenue requirement at all for any year and instead simply ensure that ComEd's collection is no more and no less than that computed revenue requirement. This is in everyone's interest. The other corrections and ministerial changes do not impact the ComEd

¹⁶ This proposed transition mechanism is consistent with prior Commission guidance. *See PJM Interconnection, L.L.C.*, 173 FERC ¶ 61,289, at P 31 (directing that revisions apply only prospectively). A note at the bottom of Formula Rate Attachment 6 provides that the true-up will be performed consistent with the version of Formula Rate Attachment 6 in effect at the time the costs were incurred. First applying the revised true-up methodology beginning with the May 2027 Annual Update is consistent with that note, as the May 2027 Annual Update will true-up 2026 costs, which will be the first costs incurred after the revised true-up is made effective on January 1, 2026.

¹⁷ Order No. 859, 167 FERC ¶ 61,241 at P 6.

¹⁸ The ministerial corrections include corrections of the highlighting of Formula Rate cells to indicate which cells are inputs rather than calculated values, and several deletions where values appeared to be "hard-coded" into the Formula Rate, in what were actually input cells that can vary from year to year. Also, Note ZZ of the main Formula Rate template is deleted. That note was intended to clarify the treatment of past annual updates in light of formula updates in the Order No. 864 compliance process, but that clarification of the treatment of old annual updates is no longer relevant to going forward rate calculations.

revenue requirement and instead ensure transparency in its calculation. Customers will benefit from prompt implementation of the changes, and there is no purpose in setting the changes for hearing. The Commission has approved numerous similar formula rate proposals without hearing. See, e.g., PJM Interconnection, L.L.C., 155 FERC ¶ 61,097 (2016)(accepting formula rate with similar true-up structure without hearing except as to newly proposed ROE); NextEra Energy Transmission W., LLC, 154 FERC ¶ 61,009 (2016)(same); PJM Interconnection, L.L.C., 152 FERC ¶ 61,180 (2015)(same). 19

VI. CORRESPONDENCE

ComEd requests that all communications regarding this filing be directed to the following individuals and that their names be entered on the official service list maintained by the Secretary for this proceeding:

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¹⁹In the event the Commission decides to suspend ComEd's proposed Formula Rate and set this matter for hearing, ComEd respectfully asks the Commission to not impose more than a nominal suspension of this filing. As discussed above, the proposed rate does not alter the ComEd annual revenue requirement and only addresses ministerial issues and impacts the true-up ensuring the revenue requirement is collected accurately and on a timely basis. At most a nominal suspension is warranted where there is no revenue requirement impact. *See, e.g., Am. Elec. Power Serv. Corp.*, 158 FERC ¶ 62,187 (2017) (imposing nominal suspension on formula rate change that made multiple changes including timing changes).

VII. COMPLIANCE WITH COMMISSION REQUIREMENTS

A. List of Documents Submitted

A list of documents submitted is set forth above.

B. Proposed Effective Date

ComEd respectfully requests that the Commission accept the Template and Protocols, with an effective date of January 1, 2026. ComEd will first employ the new true-up mechanism in the 2027 Annual Update (due May 15, 2027) and thus the new true-up will only relate to calendar year 2026 costs – that is, to costs incurred after the effective date of the new mechanism. Beginning the new mechanism in the 2027 Annual Update ensures that true-ups match the filed rate in place during the year in which the operative costs were incurred.

C. Designation

All charges will flow through ComEd's existing Formula Rate, which is Attachment H-13A, under the PJM Tariff.

D. Section 205 Compliance Requirements

1. Names and Addresses of Persons to Whom a Copy of this Filing has Been Provided

ComEd has served a copy of this filing on the ICC. On behalf of ComEd, PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region²⁰ by posting this filing electronically. In accordance with the Commission's regulations,²¹ PJM will post a copy of this filing to the FERC filings section of its internet site,

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²⁰ PJM already maintains, updates and regularly uses e-mail lists for all PJM members and affected state commissions.

²¹ See 18 C.F.R. §§ 35.2(e) and 385.2010(f)(3).

located at the following link: https://www.pjm.com/library/filing-order with a specific link to the new-filed document, and will send an e-mail on the same date as this filing to all PJM Members and all state utility regulatory commissions in the PJM Region alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available through the referenced link, the document will be available through the referenced link within 24 hours of the filing. Also, a copy of this filing will be available on the Commission's eLibrary website located at the following link: https://elibrary.ferc.gov/ in accordance with the Commission's regulations and Order No. 714.

2. Description of the Filing

A description of the filing is set forth above.

3. Statement of the Reasons for Submission

This transmittal letter and the attachments explain the reasons for the filing.

4. Requisite Agreement

No additional agreement is required by contract for the filing of proposed changes.

5. Illegal, Duplicative, or Unnecessary Costs

There are no costs included in this filing that have been alleged or adjudged in any administrative or judicial proceeding to be illegal, duplicative, or unnecessary costs, nor has any expense or cost been demonstrated to be the product of discriminatory or employment practices, within the meaning of Section 35.13(d)(3) of the Commission's regulations.

6. Cost of Service Information and Request for Waivers

ComEd believes that it has provided sufficient information for the Commission to determine the reasonableness of the proposed changes. To the extent that this filing requires waivers of Section 35.13 of the Commission's regulations, ComEd respectfully request such

waivers, including waivers of Section 35.13(c), (d), (e), and (h) of the Commission's regulations, 18 C.F.R. § 35.13(c), (d), (e), and (h). Consistent with 18 C.F.R. § 35.13(d)(6), an attestation of a ComEd officer is attached as Attachment G. This filing, and the accompanying attachments, provides ample support for the Commission to accept the Application for filing. To the extent that this filing fails to contain any information otherwise required for technical compliance with the Commission's regulations, ComEd respectfully request that compliance with such regulations be waived. ²²

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²² In the event a waiver is required, this includes a request that the Commission waive any requirement to submit Period I and Period II cost of service statements under Section 35.13 of the Commission's rules; this request is consistent with prior waivers granted by the Commission for formula rates. *See, e.g., PacifiCorp*, 147 FERC ¶ 61,227 at P 83 (2014); *PPL Elec. Utils. Corp.*, 125 FERC ¶ 61,121 at PP 40-41 (2008); *Pub. Serv. Elec. & Gas Co.*, 124 FERC ¶ 61,303 at P 23 (2008).

VIII. CONCLUSION

For all the reasons set forth herein, ComEd respectfully requests that the Commission accept for filing its proposed tariff changes, effective January 1, 2026.

Sincerely,

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Enclosures

ATTACHMENT A MARKED TARIFF SHEETS PJM TARIFF ATTACHMENT H-13A

	nonwealth Edison Company			
ad	ula Rate Appendix A	Notes	FERC Form 1 Page # or Instruction	,
	ed cells are input cells			
loc	ators			
	Wages & Salary Allocation Factor			
1	Transmission Wages Expense		p354 <u>-355</u> .21.b	
			27/ 27/ 20/	
2	Total Wages Expense		p354 <u>-355</u> .28.b	
4	Less A&G Wages Expense Total Wages Less A&G Wages Expense		p354 <u>-355</u> .27.b (Line 2 - Line 3)	
	Total wages Less Acco wages Expense		(Ellie 2 - Ellie 3)	
5	Warra & Calons Allacaton		(Line 1 / Line 4)	
3	Wages & Salary Allocator		(Line 1 / Line 4)	
_	Plant Allocation Factors		207 201 207 101	
6	Electric Plant in Service	(Note B)	p207 p <u>204-207</u> .104.g	
7	Accorded Description (Text Floris Blood	Olympia.	210.20	
8	Accumulated Depreciation (Total Electric Plant)	(Note J)	p219.29.c	
9	Accumulated Amortization	(Note A)	p200 <u>-201</u> .21.c	
9	Total Accumulated Depreciation		(Line 7 + 8)	
10	Net Plant		(Line 6 - Line 9)	
11	Townsierie Comp Plan		(I : 20 I : 20)	
11	Transmission Gross Plant		(Line 29 - Line 28)	
12	Gross Plant Allocator		(Line 11 / Line 6)	
13	Transmission Net Plant		(Line 41 - Line 28)	
14	Net Plant Allocator		(Line 13 / Line 10)	
Plant	Calculations			
	Plant In Service	(Note X)		
15 16	Transmission Plant In Service	(Note B)	p207 p204-207.58.g	
17	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only	Attachment 66a	
	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)	Attachment 66a	
18	Total Transmission Plant		(Line 15 - Line 16 + Line 17)	
19	General		p207 p204-207.99.g	
20	Intangible		p205 p204-207.5.g	
21	Total General and Intangible Plant		(Line 19 + Line 20)	
22	Less: General Plant Account 397 Communications		p207 <u>p204-207</u> .94.g	
23	General and Intangible Excluding Acct. 397		(Line 21 - Line 22)	
24	Wage & Salary Allocator		(Line 5)	
25	General and Intangible Plant Allocated to Transmission		(Line 23 * Line 24)	
26	Account No. 397 Directly Assigned to Transmission		Attachment 5	
27	Total General and Intangible Functionalized to Transmission		(Line 25 + Line 26)	
28	Plant Held for Future Use (Including Land)	(Note C)	Attachment 5	
29	Total Plant In Rate Base		(Line 18 + Line 27 + Line 28)	
		(Note X)		
	Accumulated Depreciation			
	Accumulated Depreciation			
30	Accumulated Depreciation Transmission Accumulated Depreciation	(Note J)	p219.25.c	
30		(Note J)	p219.25.c	
		(Note J)	p219.25.c	
31	Transmission Accumulated Depreciation			
31	Transmission Accumulated Depreciation Accumulated General Depreciation	(Note J)	p219.28.c	
31 32 33	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397	(Note J)	p219.28.c Attachment 5	
31 32 33	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32)	
330 331 332 333 34 35 36	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32) (Line 8)	
331 332 333 334 335 336	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34)	
331 332 333 334 335 336 337	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator	(Note J)	p219.28.e Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5)	
31 32 33 34 35	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36)	
331 332 333 334 335 336 337	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Percent of Acct. 397 Directly Assigned to Transmission	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36) (Line 26 / Line 22)	
331 332 333 334 335 336 337	Transmission Accumulated Depreciation Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Percent of Acct. 397 Directly Assigned to Transmission	(Note J)	p219.28.c Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36) (Line 26 / Line 22)	

Adjus	tmer	nt To Rate Base				
	A	cumulated Deferred Income Taxes				
42	Ac			ONLY NO	Attachment 1A ADIT T	
42a		Account No. 190 (ADIT)		(Note V)	Attachment 1A - ADIT, Line 1	
42b		Account No. 281 (ADIT - Accel. Amort)		(Note V)	Attachment 1A - ADIT, Line 2	
42c		Account No. 282 (ADIT - Other Property)		(Note V)	Attachment 1A - ADIT, Line 3	
42d		Account No. 283 (ADIT - Other)		(Note V)	Attachment 1A - ADIT, Line 4	
42e		Account No. 255 (Accum. Deferred Investment Tax Credits)		(Note U)	Attachment 1A - ADIT	
42f		Accumulated Deferred Income Taxes Allocated To Transmission			Line 42a + 42b + 42c + 42d + 42e	
	Un	amortized Deficient / (Excess) ADIT				
42g		Unamortized Deficient / (Excess) ADIT (Federal)		(Note W)	Attachment 1B - ADIT Amortization	
42h		Unamortized Deficient / (Excess) ADIT (State)		(Note W)	Attachment 1B - ADIT Amortization	
42i		Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 42g + 42h	
42j		Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 42f + 42i	
72]		Aujustea Accumulated Delettea meonic Taxes Anocated To Hansmission			Ellic 421 + 421	
	CV	VIP for Incentive Transmission Projects				
43		CWIP Balances for Current Rate Year		(Note H)	Attachment 66a	
	Pro	epayments				
44		Prepayments (excluding Prepaid Pension Asset)		(Note A)	Attachment 5	
	Ma	nterials and Supplies				
45		Stores Expense Undistributed Stores Expense(Account 163)		(Note A)	p227. 6.e & 16.c	
46		Wage & Salary Allocator			(Line 5)	%
47		Total Undistributed Stores Expense Allocated to Transmission	ı		(Line 45 * Line 46)	
48		Transmission Materials & Supplies		(Note T)	(p227.8.c + p227.5.c) <u>footnote</u> (<u>Transmission Plant</u>)	
49					(Line 47 + Line 49)	
49		Total Materials & Supplies Allocated to Transmission			(Line 47 + Line 48)	
	Ca	sh Working Capital				
50		Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Ass	et)		(Line 85 - Line 84)	
51		1/8th Rule			1/8	12.5%
52		Total Cash Working Capital Allocated to Transmission			(Line 50 * Line 51)	
	Ne	twork Credits				
53		Outstanding Network Credits		(Note N)	Attachment 5	
54	To	tal Adjustment to Rate Base			(Lines 42j + 43 + 44 + 49 + 52 - 53)	
55	Ra	te Base			(Line 41 + Line 54)	
Opera	atior	is & Maintenance Expense				
	Tr	ansmission O&M				
56		Transmission O&M			Attachment 5	
57		Less Account 565			Attachment 5	
58		Plus Transmission Revenue Requirement of Commonwealth Edison of Indiana booked to	Acco	ount 565	Attachment 5	
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 <u>-201</u> .4.c	
61		Transmission O&M			(Lines 56 - 57 + 58 + 59 + 60)	
	All	ocated Administrative & General Expenses				
62		Total A&G			Attachment 5	
		N. F. Innon		67		7,818,071
63		Plus: Fixed PBOP expense		(Note J)	fixed	
64		Less: Actual PBOP expense			Attachment 5	
65		Less: Salaries and Benefits of specified Exelon Corp top executives			Attachment 5	
66		Less: Power Procurement Expense			Attachment 5	
67		Less Property Insurance Account 924			p323 p320-323.185.b	
68		Less Regulatory Commission Exp Account 928		(Note E)	p323 p320-323.189.b	
69		Less General Advertising Exp Account 930.1			p323 p320-323.191.b	
70		Less EPRI Dues		(Note D)	p352-&-353	
71		Administrative & General Expenses			Sum (Lines 62 to 63) - Sum (Lines 64 to 70)	
72		Wage & Salary Allocator			(Line 5)	%
73		Administrative & General Expenses Allocated to Transmission			(Line 71 * Line 72)	
	Dir	rectly Assigned A&G				
74		Regulatory Commission Exp Account 928		(Note G)	Attachment 5	
75		General Advertising Exp Account 930.1		(Note K)	Attachment 5	
76		Subtotal - Accounts 928 and 930.1 - Transmission Related	_		(Line 74 + Line 75)	
	-					

77		Property Insurance Account 924		(Line 67)	
78		General Advertising Exp Account 930.1	(Note F)	Attachment 5	
79		Total Accounts 928 and 930.1 - General		(Line 77 + Line 78)	
80		Net Plant Allocator		(Line 14)	%
81		A&G Directly Assigned to Transmission		(Line 79 * Line 80)	
	In	terest on Prepaid Pension Asset			
82		Prepaid Pension Asset (net of associated ADIT)		Attachment 5	
83		LTD Cost Rate		(Line 120)	%
84		Interest on Prepaid Pension Asset		(Line 82 * Line 83)	
85		Total Transmission O&M and Interest on Prepaid Pension Asset		(Lines 61 + 73 + 76 + 81 + 84)	

Depre						
7	eciat	tion & Amortization Expense				
	De	preciation Expense		(Note X)		
96			instinu of Limited Town Dlant		224 227 7 h 0. 0. a 0. 0. d	
86		Transmission Depreciation Expense Including Amorti	ization of Limited Term Plant	(Note J)	p336 <u>-337</u> .7.b <u>&&</u> .c <u>&</u> &.d	
87		General Depreciation Expense Including Amortization	n of Limited Term Plant	(Note J)	p336 <u>-337</u> .10.b <u>&&.</u> c <u>&&.</u> d	
88		Amount of General Depreciation Expense Associated	with Acct. 397	(Note J)	Attachment 5	
89		Balance of General Depreciation Expense			(Line 87 - Line 88)	
90		Intangible Amortization		(Note A)	p336 <u>-337</u> .1. d&ef	
91		Total			(Line 89 + Line 90)	
92		Wage & Salary Allocator			(Line 5)	
93		General Depreciation & Intangible Amortization Alloc	cated to Transmission		(Line 91 * Line 92)	
94		General Depreciation Expense for Acct. 397 Directly	Assigned to Transmission		(Line 88 * Line 38)	
95		General Depreciation and Intangible Amortization	Functionalized to Transmission		(Line 93 + Line 94)	
96	To	tal Transmission Depreciation & Amortization			(Lines 86 + 95)	
Гахеs	Oth	er than Income Taxes				
97	Tr.	exes Other than Income Taxes			Attachment 2	
9/	1 a	xes Other than Income Taxes			Attachment 2	
98	To	tal Taxes Other than Income Taxes			(Line 97)	
Retur	n \ C	Capitalization Calculations				
	Lo	ong Term Interest				
99		Long Term Interest			Attachment 5	
100		Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
101		Long Term Interest			(Line 99 - Line 100)	
102		eferred Dividends		enter positive	p118-119.29.c	
102	Pr	Citi tu Dividenus			5110 <u>117</u> 12516	
	Pr			enter positive		
				eno. positivo		
		ommon Stock		ener positive		
103		mmon Stock Proprietary Capital		ener positive	p112 <u>-113</u> ,16.c	
103			Account 219	the positive	p112-113.16.c p112-113.15.c	
		Proprietary Capital	account 219	- Control positive		
104		Proprietary Capital Less Accumulated Other Comprehensive Income A	account 219		p112 <u>-113</u> .15.c	
104 105 106		Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1	account 219		p112-113.15.c (Line 114) p112-113.12.c	
104		Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock	Account 219		p112 <u>-113</u> .15.c (Line 114)	
104 105 106	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock	account 219		p112-113.15.c (Line 114) p112-113.12.c	
104 105 106	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1	Account 219		p112-113.15.c (Line 114) p112-113.12.c	
104 105 106	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock	Account 219		p112-113.15.c (Line 114) p112-113.12.c	
104 105 106 107	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock	account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106)	
104 105 106 107	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through-21.c	
104 105 106 107 108 109	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through-21.c p111-111.81.c	
104 105 106 107 108 109 110	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss	account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through-21.c p114-p110-111.81.c p143-p112-113.61.c Attachment 1A - ADIT, Line 6	
104 105 106 107 108 109 110 111	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	Account 219	(Note P)	p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through—21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8	
104 105 106 107 108 109 110 111 112	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through_21.c p114-p110-111.81.c p13-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112)	
104 105 106 107 108 109 110 111 112	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through—21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8	
104 105 106 107 108 109 110 111 1112 1113	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through_21.c p114-p110-111.81.c p13-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112)	
104 105 106 107 108 109 110 111 112 113 114	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through—21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c	
104 105 106 107 108 109 110 111 112 113 114	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock	Account 219		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18 through 21.c p114-p110-111.81.c p13-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107)	
104 105 106 107 108 108 110 111 112 113 114 115	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization		(Note P)	p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18 through 21.c p114-p110-111.81.c p13-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115)	
104 105 106 107 108 109 110 111 1112 1113 1114 1115	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization	Cotal Long Term Debt		p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through—21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115)	
1104 1105 1106 1107 1108 1109 1110 1111 1113 1114 1115 1116	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	otal Long Term Debt	(Note P)	p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through-21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115) (Line 114 / Line 116)	
104 105 106	Со	Proprietary Capital Less Accumulated Other Comprehensive Income A Less Preferred Stock Less Account 216.1 Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization Debt % Preferred %	Cotal Long Term Debt	(Note P)	p112-113.15.c (Line 114) p112-113.12.c (Line 103 - 104 - 105 - 106) p112-113.18-through—21.c p114-p110-111.81.c p113-p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115)	

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121	Preferred Cost	Preferred Stock		(Line 102 / Line 114)	
122	Common Cost	Common Stock	(Note J)	Fixed	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	
127	Investment Return = Rate Base * Rate of Return			(Line 55 * Line 126)	

Composite Income Taxes						
	Income Tax Rates					
128		FIT=Federal Income Tax Rate		(Note I)		
129		SIT=State Income Tax Rate or Composite		(Note I)		
130		р	(percent of federal income tax	deductible for state purposes)	Per State Tax Code 1-((1-Line 129)*(1-Line 128)/(1-	%
131		T	T=1 - {[(1 - SIT) * (1 - F	FIT)] / (1 - SIT * FIT * p)} =	Line 129*Line 225*Line 130))	%
132a		T / (1-T)				%
132b		Tax Gross-Up Factor	1*1/(1-T)			+
						+
122	ITC Adjustment	T. C. Fr. L. d. d.		(Note U)	Av. I. A A DIT	
133		Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	
134		Tax Gross-Up Factor			(Line 132b)	%
135		Net Plant Allocation Factor			(Line 14)	%
136		ITC Adjustment Allocated to Transmission			(Line 133 * Line 134 * Line 135)	
	Other Income Tax Adjust	Tax Adjustment for AFUDC Equity				
136a		Component of Transmission Depreciation Expense Amortization Deficient / (Excess) Deferred		(Note R)	Attachment 5, Line 136a	
136b		Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred		(Note R)	Attachment 5, Line 136b	<u>%</u>
136c		Taxes (State) - Transmission Component Amortization of Other Flow-Through Items		(Note R)	Attachment 5, Line 136c	
136d 136e		- Transmission Component Other Income Tax Adjustments - Expense / (Benefit)		(Note R)	Attachment 5, Line 136d Line 136a + 136b + 136c + 136d	
136e 136f 136g		(Benefit) Tax Gross-Up Factor Other Income Tax Adjustment			Line 136a + 136b + 136c + 136d -(Line 132b) Line 136e*136f	+
130g		- not moone run requanion				+
137	Income Tax Component =	<u> </u>	(T/1-T) * Investment Re	turn * (1-(WCLTD/ROR)) =	[Line 132a * Line 127 * (1- (Line 123 / Line 126))]	
138	Total Income Taxes				(Line 136 + Line 136g + Line 137)	
Revenue Requirement						
	Summary					_
139		Net Property, Plant & Equipment			(Line 41)	+
140		Total Adjustment to Rate Base			(Line 54)	+
141		Rate Base			(Line 55)	
142		Total Transmission O&M			(Line 85)	
143		Total Transmission Depreciation & Amortization Abandoned Plant Recovery Associated			(Line 96)	
143A		with Superconductor Cable Development Project		(Note S)		
144		Taxes Other than Income			(Line 98)	
145		Investment Return			(Line 127)	
146		Income Taxes			(Line 138)	
						+
147		Gross Revenue Requirement			(Sum Lines 142 to 146)	
	Adjustment to Remove R	evenue Requirements Associated with Exclud-	ed Transmission Facilities			
148		Transmission Plant In Service			(Line 15)	_
149		Excluded Transmission Facilities		(Note M)	Attachment 5	
150		Included Transmission Facilities			(Line 148 - Line 149)	
151		Inclusion Ratio			(Line 150 / Line 148)	
152		Gross Revenue Requirement			(Line 147)	
153		Adjusted Gross Revenue Requirement			(Line 151 * Line 152)	
	Revenue Credits & Intere	est on Network Credits				
154	- January and Company	Revenue Credits			Attachment 3	
155		Interest on Network Credits		(Note N)	Attachment 5	
				, /		
156		Net Revenue Requirement			(Line 153 - Line 154 + Line 155)	
	Net Plant Carrying Charg	ge				
157		Gross Revenue Requirement			(Line 152)	
158		Net Transmission Plant			(Line 15 - Line 30)	
159		Net Plant Carrying Charge			(Line 157 / Line 158)	
160		Net Plant Carrying Charge without Depreciation			(Line 157 - Line 86) / Line 158	
161		Net Plant Carrying Charge without Depreciati	on, Return, nor Income Taxes		(Line 157 - Line 86 - Line 127 - Line 138) / Line 158	
	N. d. Pil. (C	Colorled 400 P. C. T.	DOE	I		+
1/2	Net Plant Carrying Charg	ge Calculation per 100 Basis Point increase in Gross Revenue Requirement Less Return	KUE		(Line 150 Line 145 Line 140	+
162		and Taxes			(Line 152 - Line 145 - Line 146)	
163		Increased Return and Taxes	t ingragge in BOE		Attachment 4	
164		Net Revenue Requirement per 100 Basis Poin Net Transmission Plant	i mercase III RUE	1	(Line 162 + Line 163) (Line 15 - Line 30)	+
			t increase in POE			1
166	I	Net Plant Carrying Charge per 100 Basis Poin	i increase in KOE	ı	(Line 164 / Line 165)	

167	Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation		(Line 164 - Line 86) / Line 165	
168	Net Revenue Requirement		(Line 156)	
169	True-up amount		Attachment 6	
170	Plus any increased ROE calculated on Attachment 7 other than PJM S transmission	Plus any increased ROE calculated on Attachment 7 other than PJM Sch. 12 projects not paid by other PJM ransmission		
171	Facility Credits under Section 30.9 of the PJM OATT		Attachment 5	
172	Net Zonal Revenue Requirement		(Line 168 + 169 + 170 + 171)	
	Network Zonal Service Rate			
173	1 CP Peak	(Note L)	PJM Data	
174	Rate (\$/MW-Year)		(Line 172 / 173)	
175	Network Service Rate (\$/MW/Year)	(Note ZZ)	(Line 174)	\$

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Notes

- A Electric portion only
- 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 as shown on Attachment 6a.

 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 66a. Transmission plant includes any in-service portion
 of the plant associated with Phase 1 and 2 of the Superconductor Cable Development Project.
- 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 Page 350-351.h.
- H CWIP can only be included if authorized by the Commission. In Docket No. ER14-1708, ComEd requested permission to recover in rate base up to 100% of CWIP associated with the Grand Prairie Project. All such amounts to be included in rate base will be recorded in Attachment 6. As directed by the Order granting ComEd's request, 147 FERC ¶ 61,141, P 26 (2014), and as documented in ComEd's June 27, 2014 compliance filing, for CWIP amounts that ComEd places in rate base through Attachment 6, ComEd will perform manual adjustments to the account balances in Account 107 to manually exclude non-invoiced expenditures, suspended or disputed invoices, and contract retentions and will impose a 60 day delay so that the amounts are added to rate base after they are to be paid.
- 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". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- 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 value at Line 117 shall be manually set to 45.0% less the percentage shown at Line 118.
- R See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- S ComEd is authorized to track costs associated with the Phase 1 and 2 of the Superconductor Cable Development Project, but will recover such costs only after a future Section 205 filing in the event all or a portion of the project is abandoned, at no fault of ComEd, either before or after the Project goes into service.
- T Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- U Commonwealth Edison Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/(1-T)).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. See Attachment 1A ADIT for additional information.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. See Attachment 1B ADIT Amortization for additional information.
- X Plant and depreciation values include ARO amounts and associated depreciation consistent with ComEd Form 1. ComEd has submitted the requisite support for such recovery as provided in 18 C.F.R. § 35.18.
- The revisions made in the Order No. 864 Cleanup Filing will not require any adjustment to rates, or annual update filings, for rates charged and annual update filings made prior to the date of the order accepting the revised tariff sheets.

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

Lina	ADIT	Total	Gas, Production, Distribution, or Other Related	Only Transmission	Plant Polated	Labor Related	
Line	ADII	Total	Other Related	Related	Related	Related	_
1	ADIT-190						Total entered in Appendix A, Line 42a Total entered in Appendix
2	ADIT-281						A, Line 42b
3	ADIT-282						Total entered in Appendix A, Line 42c
4	ADIT-283						Total entered in Appendix A Line 42d
5	Subtotal - Transmission ADIT						
Line	Description	Total	_				
6	ADIT (Reacquired Debt)						
Note: ADIT associated with Ga	oin or Loss on Reacquired Debt included in ADIT 283. Column A is excluded from	m rata base and inst	and included in Cost	of Dobt on Attachmon	t ∐ 12Λ Lino 111	A deferred tay	

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-13A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-13A, Line 111.

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.

(A) ADIT-190	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
		Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification

	l .	l .	

					,	
Subtotal: ADIT-190 (FERC Form)						
Castotali 71511 100 (i Elto i olili)						
Long. ASC 740 ADIT Adjustments evaluded from rate hass						
Less. ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Loss ACC 740 ADIT belongs and to the improve	-	-	-	-		
Less: ASC 740 ADIT balances related to income tax						
regulatory assets / (liabilities)	-	-	-	-	-	
Low OPER what I ARIT All 17 to 1						
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						
					<u> </u>	

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A)	(B)	(C) Gas,	(D)	(E)	(F)	(G)
ADIT- 282	Total	Production, Distribution, or Other Related	Only Transmission	Plant	Labor	Justification
Subtotal: ADIT-282 (FERC Form)						
Subtotal. ADIT-282 (FERC FOIII)						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT balances related to income tax regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282						
IUIAI. AUII-202						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A) ADIT-283	(B) Total	(C) Gas, Production,	(D) Only	(E) Plant	(F) Labor	(G)
		Distribution, or Other Related	Transmission Related	Related	Related	Justification

			,	
Subtotal: ADIT-283 (FERC Form)				
Less: ASC 740 ADIT Adjustments excluded from rate base				
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized				
ITC				
Less: ASC 740 ADIT balances related to income tax				
regulatory assets / (liabilities)				
Less: OPEB related ADIT, Above if not separately removed				
Less. OPED related ADIT, Above ii not separately removed				
Total: ADIT-283				
Wages & Salary Allocator				
Net Plant Allocator				
Transmission Allocator				
Other Allocator				
ADIT Transmission				
ADIT - Transmission				

Instructions for Account 283:
1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255			Unamortized ITC Balance	Current Year Amortization
1	Rate Base Treatment			
2	Account No. 255 (Accum. Deferred Investment Tax Credits)	To Appendix A, Line 42e		
3	Amortization			
4	Investment Tax Credit Amortization	To Appendix A, Line 133		
5	Total			
6	Form No. 1 balance (p.266 <u>-267</u>) for amortization			
7	Difference /1			

/1 Difference must be zero

END

Commonwealth Edison Company Deficient / Excess Deferred Income Taxes Attachment 1B - Deficient / Excess Deferred Income Tax Amortization Worksheet

			Tax Cuts and Jo	bs Act of 2017				
	(A)	(B)	(C) FERC Account ADIT Deficient /	(D) Amortization	(E) December 31, 2017	(F)	(G)	(H)
ine	Deficient / (Excess) Deferred Income Taxes	Notes	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
1	Unprotected Non-Property	_						
2	ADIT - 190	(Note A)	410.1	4 Years	\$			\$
3	ADIT - 281	(Note A)	411.1	4 Years	-			
ļ	ADIT - 282	(Note A)	411.1	4 Years	-			
5	ADIT - 283	(Note A)	411.1	4 Years				
6	Subtotal - Deficient / (Excess) ADIT				\$	- \$ -	\$ -	\$
•	Unprotected Property	_						
}	ADIT - 190	(Note A)	410.1	Average Life	\$ -			\$
,	ADIT - 130	(Note A)	410.1	Average	Ψ -			Ψ
)	ADIT - 281	(Note A)	411.1	Life	-			
0	ADIT - 282	(Note A)	411.1	Average Life				
	7.011 202	(1101071)	711.1	Average				
1	ADIT - 283	(Note A)	411.1	Life	-			
2	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$
3	Protected Property	<u> </u>						
4	ADIT - 190	(Note A)	410.1	ARAM	\$			
5	ADIT - 281	(Note A)	411.1	ARAM	-			
6	ADIT - 282	(Note A)	411.1	ARAM				
7	ADIT - 283	(Note A)	411.1	ARAM	-			
8	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$
9	Total - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$

	(A)	(B)	(C) FERC Account	(D)	(E) September 30,	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	2018 ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	Protected Property	_				Balarios	7 WHOI WZGWOII	Balarioo
21	ADIT - 190	(Note B)	410.1	ARAM	\$ -			\$ -
22	ADIT - 180 ADIT - 281	(Note B)	411.1	ARAM				ψ - -
23	ADIT - 282	(Note B)	411.1	ARAM				-
24	ADIT - 283	(Note B)	411.1	ARAM	-			-
25	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -
		Total Fed	deral Deficient / (Exc	ess) Deferred In	come Taxes			
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
27	ADIT - 190		410.1		\$			\$ -
28	ADIT - 281		411.1		-			-
29	ADIT - 282		411.1					-
30	ADIT - 283		411.1					-
31	Total - Deficient / (Excess) ADIT	Col. H entered in Ap	pendix A, Line 42g		\$	\$ -	\$ -	\$ -
		Appendix A, Line						
32	Tax Gross-Up Factor	132b			1.0000	1.0000	1.0000	1.0000
33	Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -
		Fede	eral Income Tax Reg	ulatory Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H) December 31,
Line	Regulatory Assets / (Liabilities)	Notes				Blended Dates		2018
	Regulatory Assets / (Liabilities)	—			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
34	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)					-	-	-
	Total - Transmission Regulatory Asset /							
36	(Liability)				\$	\$ -	\$ -	\$ -

State Deficient / (Excess) Deferred Income Taxes Illinois (2017 Corporate Rate Change) (A) (B) (C) (D) (E) (G) (F) (H) September 30, December 31, FERC Account Amortization 2018 2018 ADIT Deficient / Line **Deficient / (Excess) Deferred Income Taxes** Notes Fixed (Excess) **ADIT** EOY BOY **Current Year** Period Deficient / (Excess) Amortization Balance Amortization Balance 37 **Unprotected Non-Property** 38 ADIT - 190 (Note C) 410.1 4 Years 39 ADIT - 281 (Note C) 411.1 4 Years 40 ADIT - 282 (Note C) 411.1 4 Years 41 ADIT - 283 411.1 (Note C) 4 Years 42 Subtotal - Deficient / (Excess) ADIT \$ \$ \$ \$ 43 Unprotected Property Average Life \$ \$ ADIT - 190 44 (Note C) 410.1 Average 45 ADIT - 281 (Note C) 411.1 Life Average 46 ADIT - 282 (Note C) 411.1 Life Average 47 ADIT - 283 (Note C) 411.1 Life \$ \$ \$ 48 Subtotal - Deficient / (Excess) ADIT \$ 49 Protected Property 50 ADIT - 190 (Note C) 410.1 NA

			Illinois (2011 Corpo	rate Rate Chang	je)			
	(A)	(B)	(C) FERC Account	(D) Amortization	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance

NA

NA

NA

\$

\$

\$

\$

\$

\$

\$

411.1

411.1

411.1

(Note C)

(Note C)

(Note C)

56 Unprotected Non-Property

Subtotal - Deficient / (Excess) ADIT

Total - Deficient / (Excess) ADIT

51

52

53

54

55

ADIT - 281

ADIT - 282

ADIT - 283

57 58 59 60	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 Subtotal - Deficient / (Excess) ADIT	(Note D) (Note D) (Note D) (Note D)	410.1 411.1 411.1 411.1	4 Years 4 Years 4 Years 4 Years	\$	-	\$ -	 	\$	- - - -
62	Unprotected Property									
00	ADIT 400	(NI-t- D)	440.4	Average	Ф				Ф	
63	ADIT - 190	(Note D)	410.1	Life Average	\$	-			\$	-
64	ADIT - 281	(Note D)	411.1	Life		-				-
65	ADIT - 282	(Note D)	411.1	Average Life						
05	ADI1 - 202	(Note D)	411.1	Average						-
66	ADIT - 283	(Note D)	411.1	Life		-				-
67	Subtotal - Deficient / (Excess) ADIT				\$		\$ -	\$ -	\$	-
68	Protected Property									
69	ADIT - 190	(Note D)	410.1	NA	\$	-	-	-		-
70	ADIT - 281	(Note D)	411.1	NA		-	-	-		-
71	ADIT - 282	(Note D)	411.1	NA		-	-	-		-
72	ADIT - 283	(Note D)	411.1	NA		-	-	-		-
73	Subtotal - Deficient / (Excess) ADIT				\$	-	\$ -	\$ -	\$	-
74	Total - Deficient / (Excess) ADIT				\$		\$ -	\$ <u> </u>	\$	

		Total S	tate Deficient / (Excess	s) Deferred In	come Taxes			
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
75	ADIT - 190				\$	\$ -	\$ -	\$ -
76	ADIT - 281		410.1		-	-	-	-
77	ADIT - 282		411.1			-	-	-
78	ADIT - 283		411.1			-	-	-
79	Total - Deficient / (Excess) ADIT	Col. H entered in A	ppendix A, Line 42h		\$	\$ -	\$ -	\$ -
80	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000	1.0000	1.0000
81	Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -

		State	e Income Tax Regu	iatory Asset / (i	lability)				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Amortiza		EOY alance
82 83	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ -	\$ - -	\$	-	\$
84	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$	-	\$
	Fadaval and C		d State Income Tax			and Impages Tayon			
	Federal and S	Federal an				red Income Taxes			
	Federal and S					red Income Taxes	(G)		(H)
ine		tate Income Tax Regula	itory Asset / (Liabili	y) related to De	ficient / (Excess) Defer		(G) Current Amortiza	Year	EOY
.ine 85 86	(A)	tate Income Tax Regula	itory Asset / (Liabili	y) related to De	ficient / (Excess) Deferi (E)	(F) BOY	Current	Year	

Instruction

S

- 1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
- 2. Set the amortization period for unprotected property to the average remaining book life and unprotected non-property to 4 years. The amortization of deficient and excess ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be

changed if required by audit adjustments, amendments to income tax returns, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where ComEd resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

- B The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Illinois "Corporate Rate Increase of 2017" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related excess and deficient ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column G will change based on where ComEd resides in the amortization cycle. The current year amortization of excess and deficient deferred income taxes is recorded in FERC Accounts 410.1 and 411.1.

The remaining unamortized deficient and (excess) ADIT related to the Illinois "Corporate Rate Increase of 2011" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related excess and deficient ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column G will change based on where ComEd resides in the amortization cycle. The current year amortization of excess and deficient deferred income taxes is recorded in FERC Accounts 410.1 and 411.1.

Commonwealt
h Edison
Company
Accumulated
Deferred
Income Taxes
Remeasureme
nt
Attachment
1C - Deficient /
Excess
Deferred
Income Taxes
Worksheet

										Ţ	ax (Cuts	and	l Jobs A	ct of 2017	,						
				ADIT (De	- Pre I cembe	Rate er 31,	Chan 2017	ge ')	ADIT (De	- Post cembe					Deficient	t / (Excess) Income	Deferred	Income Taxe	s (Decembe	r 31, 2017)		
Li ne	Detailed Descripti on	Descripti on	Categor y	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recover able	Tax Regulat ory Asset / Liabilit y Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdicti on Allocator	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Accrued Holiday	Accrued Holiday	Unprote cted Non- Property															Labor	Yes	13.61 %		190
2	Accrued Legal	Accrued Legal	Unprote cted Non-															Labor	No	0.00%		190

			Property
3	Accrued Vacation	Accrued Vacation	Unprote cted Non- Property
4	Charitabl e Contributi ons	Charitabl e Contributi ons	Unprote cted Non- Property
5	CPS Energy Efficiency Fund	CPS Energy Efficiency Fund	Unprote cted Non- Property
6	Damage to Company Property	Damage to Company Property	Unprote cted Non- Property
7	Deferred Gain - Like Kind Exchange	Deferred Gain - Like Kind Exchange	Unprote cted Non- Property
8	Deferred Gain - Like Kind Exchange	Deferred Gain - Like Kind Exchange	Unprote cted Non- Property
9	Deferred Rental Expense	Deferred Rental Expense	Unprote cted Non- Property
10	Deferred Rental Expense	Deferred Rental Expense	Unprote cted Non- Property
11	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Unprote cted Non- Property
12	Environm ental Cleanup Costs - Non-MGP (Mfg Gas	Environm ental Cleanup Costs - Non-MGP (Mfg Gas	Unprote cted Non- Property

Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Plant	Yes	23.34 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
100% Distributio n	No	0.00%	190
100% Distributio n	No	0.00%	190

	Plants)	Plants)	
13	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Unprote cted Non- Property
14	Executive Uninsure d Death Benefits after Retireme nt Incentive Compens ation Deferred	Executive Uninsure d Death Benefits after Retireme nt Incentive Compens ation Deferred	Unprote cted Non-Property
15	Stock Bonus Plan	Stock Bonus Plan	cted Non- Property
16	Incentive Compens ation Plan Interest	Incentive Compens ation Plan Interest	Unprote cted Non- Property
17	on Projected Tax Settleme nts Interest on Projected Tax	on Projected Tax Settleme nts Interest on Projected Tax	Unprote cted Non- Property Unprote cted
18	Settleme nts	Settleme nts	Non- Property
19	Liability for Severanc e Plans Long- Term	Liability for Severanc e Plans Long- Term	Unprote cted Non- Property
20	Debt - Revaluati on of Discount Long- Term	Debt - Revaluati on of Discount Long- Term	Unprote cted Non-Property Unprote
21	Incentive - Cash	Incentive - Cash	cted Non-

100% Distributio n	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190

			Property
22	Long- Term Incentive - Cash	Long- Term Incentive - Cash	Unprote cted Non- Property
23	Long- Term Incentive - Cash	Long- Term Incentive - Cash	Unprote cted Non- Property
24	Managem ent Deferred Compens ation Plan	Managem ent Deferred Compens ation Plan	Unprote cted Non- Property
25	Manufact ured Gas Plants - Provision	Manufact ured Gas Plants - Provision	Unprote cted Non- Property
26	Merger Costs Midwest	Merger Costs Midwest	Unprote cted Non- Property
27	Generatio n Settleme nt Asset	Generatio n Settleme nt Asset	Unprote cted Non- Property
28	Obsolete Materials	Obsolete Materials	Unprote cted Non- Property
29	Other Accrued Expenses	Other Accrued Expenses	Unprote cted Non- Property
30	Other Current	Other Current	Unprote cted Non- Property
31	Other Current	Other Non Current	Unprote cted Non- Property
32	Partnersh ips	Partnersh ips	Unprote cted Non-

Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Plant	Yes	23.34 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190

			Property
	Partnersh	Partnersh	Unprote cted Non-
33	ips	ips	Property
			Unprote cted
34	Partnersh ips Post	Partnersh ips Post	Non- Property
	Retireme nt Health	Retireme nt Health	Unprote cted
35	Care Liability Post	Care Liability Post	Non- Property
	Retireme nt Health Care	Retireme nt Health Care	Unprote cted Non-
36	Liability Post	Liability Post	Property
	Retireme nt Health Care	Retireme nt Health Care	Unprote cted Non-
37	Liability	Liability	Property
38	Provision for Bad Debt	Provision for Bad Debt	Unprote cted Non- Property
	Public Utility Fund	Public Utility Fund	Unprote cted
39	Contributi on	Contributi on	Non- Property
	Regulator y	Regulator y	
	(Asset)/Li ab: Transmis	(Asset)/Li ab: Transmis	Unprote cted Non-
40	sion	sion	Property
41	Revenue Subject to Refund Stock	Revenue Subject to Refund Stock	Unprote cted Non- Property
	Options; Other Equity	Options; Other Equity	Unprote
42	Based Compens ation	Based Compens ation	cted Non- Property
43	Stock	Stock	

Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	No	0.00%	190
Labor	No	0.00%	190
Labor	No	0.00%	190
Revenue	Yes	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.000/	100
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor Labor	Yes Yes	13.61 % 13.61	190 190

Comparison Com		Options;	Options;	Unprote							%	
Equity E		Other	Other	cted							70	
Compens Comp		Equity	Equity									
Miles Mile		Compone		Property								
Stock Cytones Cytone		ation										
Other Culture Cultur		Stock	Stock									
Figure Figure Chargers Ch		Options;	Options;									
Based Compens Compen				Unnrote								
A companie Companie Non- Labor Yes % 13.61		Based	Based									
Supplem Supplem ental		Compens	Compens	Non-							13.61	
Property	44	ation	ation	Property					Labor	Yes	%	190
Property		Supplem	Supplem									
Employee				Unprote								
Taxes Taxes Other Othe				cted								
Taxes Taxes Other Othe	15								Labor	Voc	13.61	100
Other Than Income Than Than Cited Than Than Than Cited Than Than Cited Than Than Cited Than Than Than Cited Than Than Than Cited Than Than Than Cited Than	45			Froperty					Laboi	165	70	190
1 1 1 1 1 1 1 1 1 1		Other	Other									
Use Tax											00.04	
Use Tax	46								Plant	Ves	23.34	190
Use Tax Value Adjustme Ad	40	Тихоо	Тахоо	rroporty					riant	100	70	100
Adjustme Adjustme value and the property												
Use Tax											22.24	
Use Tax Use Tax Use Tax Use Tax Adjustme Adjustme Adjustme Adjustme Adjustme Non- Non	47								Plant	Yes	23.3 4 %	190
Use Tax Use Tax Cted Adjustme Adjustme Non- 23.34 Plant Yes % 190 Workers Workers Compens ation and public cted Claims C												
A Adjustme Adjustme Adjustme Non- Norters Workers Compens Compens ation and Public Claims Non- 49 Reserve Reserve Property NOL NOL Property 10		Usa Tau	Han Tau									
All											23 34	
Workers Workers Compens Comp	48								Plant	Yes	%	190
Agin and Agin and Claims			Workers									
Public Claims Claims Non- 13.61				Unproto								
Claims Reserve Reserve Property Federal Reserve Reserve Property Federal Reserve Reserve Property Federal Reserve Reser												
Federal Federal NOL NOL Property Protecte Federal Federal G NOL NOL Property Protecte Gross Gross Up Up FAS 109 FAS		Claims	Claims	Non-							13.61	
Federal Federal Federal Federal Federal Federal NOL Property Plant Yes % 190	49	Reserve	Reserve	Property					Labor	Yes	%	190
Federal Federal Federal Federal Federal Federal NOL Property Plant Yes % 190				Protecte								
50 NOL NOL Property Protecte Federal Federal d NOL NOL Property 51 NOL NOL Property Gross Gross Up Up Up FAS 109 FFRC FEDERAL FEDERAL NOL Property FEDERAL NOL NOL Property FEDERAL NOL NOL Property FEDERAL NOL NOL Property Excluded No 0.00% N/A No 0.00% 190 N/A No 0.00% 190 N/A No 0.00% 190 N/A No 0.00% 190 FAS 109 FAS 1				d							23.34	
Federal Federal d NOL NOL Property Gross Gross Up Up State of the control of the	50	NOL	NOL	Property					Plant	Yes	%	190
Federal Federal d NOL NOL Property Gross Gross Up Up Standard Federal d NOL NOL Property Federal Federal d NOL NOL Property Federal Federal d NO 0.00% 190 FAS 109 FAS				Protecte								
51 NOL NOL Property Gross Gross Up Up FAS 109 FAS 109 Total FERC NOL Property Excluded No 0.00% 190 NOL NOL Property Excluded No 0		Federal	Federal									
Up	51	NOL	NOL						Excluded	No	0.00%	190
52 Reclass Reclass N/A No 0.00% 190 FAS 109 FAS 109 FAS 109 FAS 109 Total FERC												
FAS 109 FAS 109 53 - TCJA - TCJA N/A Total FERC	52	Reclass	Reclass	N/A					N/A	No	0.00%	190
Total FERC		FAS 109	FAS 109									
FERC	53		- TCJA	N/A					 N/A	No	0.00%	190
		FERC										
Account		Account										

	190		=		 		<u> </u>	 				
	FERC Account 282 - Property (Note A)											
54	Protected Property (PowerTa x) Non- Protected	x) Non- Protected	Property						Plant	Yes	23.34 %	282
55	Property (PowerTa x) - Plant Non- Protected Property	Property (PowerTa x)	Unprote cted Property						Plant	Yes	23.34 %	282
56	(PowerTa x) - Transmis sion Non- Protected	Protected Property (PowerTa x)	Unprote cted Property						100% Transmissi on	Yes	100.0 0%	282
57	Property (PowerTa x) - Distributio n Gross Up	Non- Protected Property (PowerTa x) Gross Up	Unprote cted Property						100% Distributio n	No	0.00%	282
58 59	Reclass FAS 109 - TCJA	Reclass FAS 109 - TCJA	N/A N/A						N/A N/A	No No	0.00% 0.00%	282 282
60	FIN 48 & Other Adjustme nt Total FERC Account	FIN 48 & Other Adjustme nt	N/A _						 N/A	No	0.00%	 282
	FERC Account 283 - Non- Current (Note A)											
61	Accelerat ed Depr AMI -	Accelerat ed Depr AMI -	Unprote cted						100% Distributio n	No	0.00%	283

	Related to Reg Assets	Related to Reg Assets	Property
62	Accrued Benefits	Accrued Benefits	Unprote cted Non- Property
63	Loss on Reacquir ed Debt	Loss on Reacquir ed Debt	Unprote cted Non- Property
	Regulator y	Regulator y	
64	(Asset)/Li ab: AMP - Other Costs	(Asset)/Li ab: AMP - Other Costs	Unprote cted Non- Property
	Regulator y	Regulator y	
	(Asset)/Li ab: AMP -	(Asset)/Li ab: AMP -	
	retired meters	retired meters	Unprote cted
65	and AMI costs Deferred	and AMI costs Deferred	Non- Property
	Gain - Sale of	Gain - Sale of	Unprote cted
66	t Deferred	Easemen t Deferred	Non- Property
	Revenue - Fiber	Revenue - Fiber	Unprote cted
67	Optics Lease	Optics Lease	Non- Property
68	Equity Earnings in Uncon Sub	Equity Earnings in Uncon Sub	Unprote cted Non- Property
	Regulator	Regulator	
	y (Asset)/Li ab: Energy	y (Asset)/Li ab: Energy	Unprote cted Non-
69	Efficiency	Efficiency	Property
	Regulator y	Regulator y	Unprote cted
70	(Asset)/Li ab: MGP-	(Asset)/Li ab: MGP-	Non- Property

Labor	Yes	13.61 %	283
Plant	No	0.00%	283
Excluded	No	0.00%	283
100% Distributio n	No	0.00%	283
Plant	Yes	23.34 %	283
Communic ation	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283

	Environm ental Remediat ion Pension Contributi	Environm ental Remediat ion Pension Contributi	
	on - Net of Book Provision	on - Net of Book Provision	Unprote cted Non-
71	9.5% Pension Contributi on - Net	9.5% Pension Contributi on - Net	Property Unprote
	of Book	of Book	cted
72	Provision 9.5%	Provision 9.5%	Non- Property
	Pension Contributi	Pension Contributi	, ,
	on - Net	on - Net	Unprote
	of Book Provision	of Book Provision	cted Non-
73	9.5% Pension	9.5% Pension	Property
	Contributi	Contributi	
	on - Net of Book	on - Net of Book	Unprote cted
- 4	Provision	Provision	Non-
74	9.5%	9.5%	Property
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab: Distributio	ab: Distributio	Unprote
	n Rate	n Rate	cted
75	Case Matters	Case Matters	Non- Property
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab: MGP-	ab: MGP-	Unproto
	Environm ental	Environm ental	Unprote cted
76	Remediat ion	Remediat ion	Non- Property
, ,			
	Reg Asset -	Reg Asset -	Unprote cted
77	Capital Leases	Capital Leases	Non- Property
11			
	Regulator	Regulator	Unprote
	٧	V	cted
78	y (Asset)/Li ab:	y (Asset)/Li ab:	cted Non- Property

Labor	Yes	13.61 %	283
Labor	Yes	13.61 %	283
Labor	Yes	13.61 %	283
Labor	Yes	13.61 %	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
100% Distributio n	No	0.00%	283

	Distributio	Distributio	
	n: Other Deferred	n: Other Deferred	
	(A-Base)	(A-Base)	
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab: Distributio	ab: Distributio	Unprote
	n: Other	n: Other	cted
79	Deferred (Merger)	Deferred (Merger)	Non- Property
70			roperty
	Regulator y	Regulator y	
	(Asset)/Li	(Asset)/Li	
	Distributio	Distributio	Unprote
	n: Other Deferred	n: Other Deferred	cted Non-
80	(Storm)	(Storm)	Property
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	
	Distributio n	Distributio n	Unprote cted
	Formula	Formula	Non-
81	Rate	Rate	Property
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab: Distributio	ab: Distributio	Unprote
	n	n	cted
82	Formula Rate	Formula Rate	Non- Property
02			roperty
	Regulator y	Regulator y	
	(Asset)/Li	(Asset)/Li	
	ab: Distributio	ab: Distributio	Unprote
	n Rate	n Rate	cted
83	Case Matters	Case Matters	Non- Property
- -	Regulator	Regulator	1 . 3
	y	y	Unprote
	(Asset)/Li ab: Rider	(Asset)/Li ab: Rider	cted Non-
84	UF	UF	Property
85			

100% Distributio n	No	0.00%	283
100% Distributio n	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Excluded Excluded	No No	0.00% 0.00%	283 283

	Regulator y	Regulator y	Unprote cted
	(Asset)/Li	(Asset)/Li	Non-
	ab: Distributio	ab: Distributio	Property
	n Rate	n Rate	
	Case Matters	Case Matters	
	Chicago	Chicago	
	Arbitratio n	Arbitratio n	Unprote cted
00	Settleme	Settleme	Non-
86	nt Incentive	nt Incentive	Property
	Compens	Compens	
	ation Capitalize	ation Capitalize	Unprote
	d (Global	d (Global	cted
87	Settleme nt)	Settleme nt)	Non- Property
	Midwest	Midwest	
	Generatio n	Generatio n	Unprote cted
00	Settleme	Settleme	Non-
88	nt Liab	nt Liab	Property
			Unprote cted
	FIT on	FIT on	Non-
			14011-
89	SIT	SIT	Property
89	SIT Swap and	SIT Swap and	Property Unprote
89	SIT Swap and Hedging	SIT Swap and Hedging	Property Unprote cted
90	SIT Swap and Hedging Transacti ons	SIT Swap and Hedging Transacti ons	Property Unprote
	SIT Swap and Hedging Transacti ons Swap	SIT Swap and Hedging Transacti ons Swap	Property Unprote cted Non- Property
	SIT Swap and Hedging Transacti ons Swap and Hedging	SIT Swap and Hedging Transacti ons Swap and Hedging	Property Unprote cted Non- Property Unprote cted
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti	Property Unprote cted Non- Property Unprote cted Non-
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def	Property Unprote cted Non- Property Unprote cted Non- Property
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax	Property Unprote cted Non- Property Unprote cted Non-
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109	Property Unprote cted Non- Property Unprote cted Non- Property
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax	Property Unprote cted Non- Property Unprote cted Non- Property
90	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator	Property Unprote cted Non- Property Unprote cted Non- Property
90 91 92	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset	Property Unprote cted Non-Property Unprote cted Non-Property N/A
90 91 92	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric	Property Unprote cted Non-Property Unprote cted Non-Property N/A
90 91 92 93	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator y Liability	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator y Liability	Unprote cted Non-Property Unprote cted Non-Property Non-Property N/A
90 91 92	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator y Liability Electric Gross	Property Unprote cted Non-Property Unprote cted Non-Property N/A
90 91 92 93	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator y Liability Electric	SIT Swap and Hedging Transacti ons Swap and Hedging Transacti ons ITC Def Tax FAS 109 - Regulator y Asset Electric SFAS109 - Regulator y Liability Electric	Unprote cted Non-Property Unprote cted Non-Property Non-Property N/A

Excluded	No	0.00%	283
100% Distributio n	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Plant	Yes	23.34 %	283
Plant	Yes	23.34 %	283
N/A	No	0.00%	283
N/A	No	0.00%	283
N/A	No	0.00%	283
N/A	No	0.00%	283

FAS 109 FAS 109 96 - TCJA - TCJA N/A N/A No 0.00% 283 Total **FERC** Account 283 Grand 97 **Total** Protecte Property Unprotec ted Property Unprotec ted Non-Property Total Unprote cted Total (Excess Deficien t ADIT

Instructio ns

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a

result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes— Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes. Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-

Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement amount delineated by categroy (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

- Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any resulting changes will be prominently disclosed including the basis for the change. The allocation
- B The allocation percentage in Column T are based on the

applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

ΕNΓ

		Commonw	ealth	Edison Company		
				ner Than Income Wor	ksheet	
				Page <u>262-</u> 263		Allocated
Oth	er Ta	ixes		Col (<mark>il</mark>)	Allocator	Amount
	Pla	nt Related			Net Plant Allocator	
1		Real Estate				
2		Illinois Use Tax on Purchases				
3		Vehicle Use				
4		State Franchise Tax				
5		Chicago Use				
6		Chicago Transaction				
		Chicago Dark Fiber Rev. Tax				
7		Onlong Bulk Floor Roy. Tuk				
8	Tot	al Plant Related			%	
	Lal	oor Related			Wages & Salary Allocator	
9		Unemployment & state unemployment				
10		FICA				
11		City of Chicago				
12						
13						
14	Tot	al Labor Related			%	
	Otl	ner Included			Net Plant Allocator	
15						
16	_		-			
17						
18						
19	Tot	al Other Included			%	
20	Tot	al Included (Lines 8 + 14 + 19)				
	Cu	rrently Excluded	L			
21		Electricity Excise Tax				
22		Rider 21 Low Income Assistance				
23		Rider 21 Renewable				
24		Electricity Distribution				
25		Infrastructure Tax				

26		Municipal Utility				
27		Public Utility Fund				
28		Subtotal, Excluded				
29	Tot	al, Included and Excluded (Line 20 + Line 28)				
30	Tot	al Other Taxes from p114 <u>-117</u> .14.c				
31		Difference (Line 29 - Line 30)		-		
	Cri	teria for Allocation:				
	Α	Other taxes that are incurred through ownership of plant including trans	smis	sion plant will be alloca	ated based on the GrossNet Plant	
		Allocator. If the taxes are 100% recovered at retail they shall not be in-	clud	ed.		
	В	Other taxes that are incurred through ownership of only general or intain	ngib	le plant will be allocated	d based on the Wages and Salary	
		Allocator. If the taxes are 100% recovered at retail they shall not be in	clud	ed.		
	С	Other taxes that are assessed based on labor will be allocated based on	the V	Wages and Salary Alloc	ator.	
	D	Other taxes except as provided for in A, B and C above, that are incurred	ed ar	nd (1) are not fully reco	vered at retail or (2) are	
		directly or indirectly related to transmission service will be allocated by	ased	on the GrossNet Plant A	Allocator; provided, however, that	
		overheads shall be treated as in footnote B above.				
	Е	Excludes prior period adjustments in the first year of the formula's open	ratio	n and reconciliation for	the first year.	

Page 2

	Commonwealth Edison Company				
	Attachment 3 - Revenue Credit Workpaper				
	Accounts 450 & 451				
1	Late Payment Penalties Allocated to Transmission				
	Account 454 - Rent from Electric Property				
2	Rent from Electric Property - Transmission Related				
	Account 456 - Other Electric Revenues (Note 1)				
3	Transmission for Others (Note 3)				
4	Schedule 1A				
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included in between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 3)	n the divisor (difference			
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)	-		
13	Amount offset from Note 3 below				
13	Amount offset from Note 3 below				
14	Total Account 454 and 456				
17	Total Teconic to I was 100				
15	Note 1: All revenues related to transmission that are received as a transmission owner (i.e., not received as a LSE), this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be in line 174 of Appendix A.	cluded as a revenue credit or in	ncluded in the peak on		
16	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the ass				
17	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are credited under Schedule 12.				

		Commonwealth Edison Company Attachment 4 – Calculation of 100 Basis Point Increase in R	AOE	
	Return and Taxes with 100 Basis Point increase in ROE			
A	100 Basis Point increase in ROE and Income Taxes		Line 30 + Line 42 from below	
В	100 Basis Point increase in ROE			1.00%
Return (Calculation			
			Appendix A Line or Source Reference	
1	Rate Base		(Line 41 + Line 54)	
	Long Term Interest			
2	Long Term Interest		Attachment 5	
3	Less LTD Interest on Securitization Bonds		Attachment 8	
4	Long Term Interest		(Line 99 - Line 100)	
5	Preferred Dividends	enter positive	p118 <u>-119</u> .29.c	
			F	
	Common Stock			
6	Proprietary Capital		p112 <u>-113</u> .16.c	
7	Less Accumulated Other Comprehensive Income Account 219		p112 <u>-113</u> .15.c	
8	Less Preferred Stock		(Line 114)	
9	Less Account 216.1		p112 <u>-113</u> .12.c	
1 0	Common Stock		(Line 103 - 104 - 105 - 106)	
	Capitalization			
1 1	Long Term Debt		p112 <u>-113</u> .18-21.c	
1 2	Less Loss on Reacquired Debt		p111 p110-11181.c	
1 3	Plus Gain on Reacquired Debt		p113 p112-113.61.c	
1 4	Less ADIT associated with Gain or Loss		Attachment <u>+1A - ADIT, Line 6</u>	
1 5	Less LTD on Securitization Bonds		Attachment 8	
1 6	Total Long Term Debt		(Line 108 - 109 + 110 - 111 - 112)	
1 7	Preferred Stock		p112 <u>-113</u> .3.c	
1 8	Common Stock		(Line 107)	
1 9	Total Capitalization		(Sum Lines 113 to 115)	
2 0	Debt %	Total Long Term Debt	(Line 113 / Line 116)	%
2 1	Preferred %	Preferred Stock	(Line 114 / Line 116)	%
2 2	Common %	Common Stock	(Line 115 / Line 116)	%
				70
2 3	Debt Cost	Total Long Term Debt	(Line 101 / Line 113)	
2 4	Preferred Cost	Preferred Stock	(Line 102 / Line 114)	
2 5	Common Cost	Common Stock	(Line 122 + 100 basis points)	12.5%
2 6	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	
2 7	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	

2 8	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	
2 9	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	
3 0	Investment Return = Rate Base * Rate of Return		(Line 55 * Line 126)	
			, , , , , , , , , , , , , , , , , , ,	
C o r	nposite Income Taxes			
	T T D			
2.1	Income Tax Rates			0/
3 1	FIT=Federal Income Tax Rate	(Note I from Appendix A)		%
3 2	SIT=State Income Tax Rate or Composite	(Note I from Appendix A)	D. G. J. T. G. I.	%
3 3	p = percent of federal income tax deductible for state purposes T	T 1 (f(1 OHT) * (1 PHT)] / (1 OHT * PHT *))	Per State Tax Code	%
		T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		%
3 5	CIT = T / (1-T)	1		%
		/		
		ì		
		T		
3 6	Tax Gross-Up Factor)		
	ITC Adjustment	(Note U from Appendix A)		
3 7	Investment Tax Credit Amortization	enter negative	Attachment 1A - ADIT	-
3 8	Tax Gross-Up Factor		(Line 36)	%
3 9	Net Plant Allocation Factor		(Line 14)	%
4 0	ITC Adjustment Allocated to Transmission		(Line 37 * 38 * 39)	
	Other Income Tax Adjustment			
4 1	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense	(Note R from Appendix A)	Attachment 5, Line 136a	
4 2	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component	(Note R from Appendix A)	Attachment 5, Line 136b	
4 3	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component	(Note R from Appendix A)	Attachment 5, Line 136c	
44_	Amortization of Other Flow-Through Items - Transmission Component	(Note R from Appendix A)	Attachment 5, Line 136d	
45_	Other Income Tax Adjustments - Expense / (Benefit)		Line 41 + 42 + 43 + 44	
46_	1Tax Gross-Up Factor		Line 36	<u>%</u>
47	Other Income Tax Adjustment		Line 136e*136f	
4140			n: 05*11 00*14 (1: 00*11 50*)	
4148	Income Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 35 * Line 30 * (1- (Line 26 / Line 29))]	
<u>4249</u>	Total Income Taxes		(Line 40 +Line 47 + Line 48))	-

Commonwealth Edison Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Biccorr	Tron-electric Cost Support					
Appendix	x A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Details
	Plant Allocation Factors					
8	Accumulated Amortization	(Note A)	p200 <u>-201</u> .21.c			
	General Plant Direct Assignment of Account 397				DA to Trans.	
26	Account No. 397 Directly Assigned to Transmission		p207 p204-207.94.g			Assignment based on locational analysis performed pursuant to protocol 1.g.iii.7.v and detailed in Attachment accompanying Annual Update Filing.
	Accumulated Depreciation and Amortization					
32	Less: Amount of General Depreciation Associated with Acct. 397		P219p219.28c (footnote)			
	Materials and Supplies					
45	Stores Expense Undistributed Stores Expense (Account 163)	(Note A)	p227. 6.c & 15 16.c			
	Allocated General & Common Expenses					
60	Plus Transmission Lease Payments	(Note A)	p200 <u>-201</u> .4.c			
	Depreciation Expense					
88	Amount of General Depreciation Expense Associated with Acct. 397		p337.43.b*e <u>p336-337.10.f</u> <u>footnote</u>			Acct. 397 Depreciable Plant Balance 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)	p.214 <u>.47.d</u>				
							Note: At each annual update, company will provide for each parcel of land a description of its intended use within a 15 year period.

CWIP & Expensed							_	_
Lease Worksheet								
=								

A _I	oper	dix A Line #s, Description Instruct		Page #s and	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Pl	ant Allocation Factors						
6		Electric Plant in Service	p207 <u>p204-</u> <u>207</u> .104.g		=			
	Pl	ant In Service						
15		Transmission Plant In Service	(Note B)	p207 p204- 207.58.g		-		
				-	-			
	Accumulated Depreciation							-
30	-	Transmission Accumulated Depreciation	-(Note J)	p219.25.c		-		-

EPRI Dues Cost Support

Su	PRI Dues Cost pport		-	-	-	-	-	-	-	-	-	-	-	=	-
A	ttachment A Line #s, Descri and Inst		otes, For	m 1 Page #s	Form 1 Amount	EPRI Dues		Deta	ils						
	Allocated General & Common Expenses														
70	70 Less EPRI Dues (Note p352 & D) 353					-									

Adjustments to A & G

Expense

Expe	nsc					
At	tachment A Line #s, Descriptions, Notes, Form 1 P Instructions	age #s and	Total	Adjustment	Adjusted Total	Details
	Allocated General & Common Expenses					
62	Total A&G	p. <u>320-</u> 323.197.b				Adjust to remove lobbying expense, if any.
63	Fixed PBOP expense	Company Records	7,818,071			
64	Actual PBOP expense	p.320 <u>-</u> 323.198.b (footnote)				Current year actual PBOP expense
65	Salaries and Benefits of specified Exelon Corp top executives	Company Records				Elective adjustment to certain payroll and benefit costs of Exelon Corp's senior executive team.
66	Power Procurement Expense	p.320 <u>-</u> 323.198.b (footnote)				

Page 7

Regulatory Expense Related to

Transmission Cost Support

	namiaaion Coat Support							
	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Form 1 Amount	Transmissio n Related	Non- transmissi on Related	Details
	Directly Assigned A&G							
74	Regulatory Commission Exp Account 928		(Note G)	p350-351.h				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, Description Instruct	orm 1 Pag	e #s and	Form 1 Amount	Safety Related	Non- safety Related	Details	S
	Directly Assigned A&G					_		
78	General Advertising Exp Account 930.1	(Note F)	p323 <u>p320-</u> <u>323</u> .191.b				-	

MultiState Worknaner

Mult	istate workpaper									
I.	Appendix A Line #s, Description Instruc	e #s and	State 1	State 2	State 3	State 4	State 5	D e t a i l		
	THSU UC	HOHS			State 1	State 2	3	State 4	State 5	3
	Income Tax Rates									
					IL					
129	SIT=State Income Tax Rate or Composite		(Note I)							

Education and Out Reach Cost

Sup	ipport											
	Appendix A Line #s, Description Instruct		rm 1 Pag	e #s and	Form 1 Amount	Educatio n & Outreach	Othe r	Details				
	Directly Assigned A&G											
75	General Advertising Exp Account 930.1		(Note K)	p323 p320- 323.191.b	-		-	-				

Excluded Plant Cost

Support

Supp	ort												
A	•••	ndix A Line #s, Description	ions	J	e #s and	Excluded Transmissi on Facilities			Des	scription of	the Facil	lities	
	A	djustment to Remove Reven ssociated with Excluded Tra acilities		ments									
149		Excluded Transmission Facilities		(Note M)					Genera	l Descriptio	n of the	Facilities	
	1	Instructions:	(0.17)			Enter \$							
	1	Remove all investment belo transformers included in tra not a result of the RTEP Pro	nsmission p	lant in serv	vice that are								
	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,					Or							
		the following formula will be used:	Exampl e			Enter \$							
	A	Total investment in substation	1,000,00										
	В	Identifiable investment in Transmission (provide workpapers)	500,000										
	С	Identifiable investment in Distribution (provide workpapers)	400,000										
	D	Amount to be excluded (A x (C / (B + C)))	444,444										
· <u> </u>							Add n	ore line	s if neces	sary			_

Prepayments and Prepaid Pension Asset

	App	endix A Line #s, Description Instruct		rm 1 Page	#s and	Description of the Prepayments
44	Duo	epayments		W&S Allocat		
44	rie	Prepayments	-	or 0.000%	-	FERC Form 1 – p111p110-111.57.c
82	Pre	epaid Pension Asset				
		Prepaid Pension Asset (not to be included in Prepayments)	-			Stockholder contributed portion issis shown on FERC Form 1 - p233.255.f Note: Attachment 1 excludes from transmission rate base the associated ADIT balance.
		Less ADIT	-			- <u>p.276-277 footnote</u>
		Net Prepaid Pension Asset	-	0.000 %	-	

Outstanding Network Credits Cost Support

	Appendix A Line #s, Descriptions, No	otes, Form 1 Page #s an	nd Instructions	Outstandin g Network Credits		Description	n of the Credits	
	Network Credits			Enter \$				
53	Outstanding Network Credits		(Note N)					
					Total			
					Add more lines if neo	cessarv		

Adjustments to Transmission O&M

	Appendix A Line #s, Descriptions, No	otes Form 1 Page #	#s and Instructions	Total	LSE Adjustment	Transmission Related	Details
	Appendix A Line #8, Descriptions, No	tes, Form 1 1 age #	75 and Instructions	Total	Aujustinent	Related	Details
							Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to
			p321 p320-				remove PJM LSE expenses not recoverable in ComEd's
56	Transmission O&M		323.112.b			0	OATT rate.
							See FERC Form 1, footnote to p320-323.97b.
			p321 p320-				Transmission related 565 is to include the TX revenue
57	Less Account 565		323.96.b		0	0	requirement of ComEd of Indiana

Interest Expense Adjustment

	Appendix A Line #s, Descriptions, N	otes, Form 1 Page	e #s and Instructions	Long Term Interest per Form 1	Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
	Adjustment to Amortize Losses Asso	ociated with Inter	est Rate Swaps				
99	Long Term Interest		p117 <u>p114-</u> <u>117</u> .62-67.c				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

A	Appendix A Line #s, Descriptions, Notes.	s, Form 1 Page #s and 1	Instructions	Interest on Network Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Network	k Credits			
155	Interest on Network Credits	(Note	Company		
155	Interest on Network Credits	N)	Records		
					Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT

				Amou	
	Appendix A Line #s, Descriptions, Notes, Fo	orm 1 Page #s and	Instructions	nt	Description & PJM Documentation
	Net Revenue Requirement				
171	Facility Credits under Section 30.9 of the PJM OATT			-	

PJM Load Cost Support

		Appendix A Line #s, Descriptions,	Notes, Form 1 P	age #s and In	structions	1 CP Peak	Description & PJM Documentation
	N	etwork Zonal Service Rate					
173		1 CP Peak		(Note L)	PJM Data		

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 w	holesale custor	ners This is					
confidential information in the poss	ession of PJM Interco	nnection, LLC.						
Total				-	-	-		

	Income Tax						
Adjus	tments		Transmission Depreciation		Tax Rate from		Amount to
Line	Component Descriptions	Instruction References	Expense Amount	. <u>-</u>	Attachment H-13A, Line 131		Attachment H-13A,Line 136e
136a	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense Amortization of Deficient /(Excess) Deferred Taxes - Transmission Component	Instr. 1, 2, 3 below	\$	X		=	\$
136b	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component Amortization Deficient / (Excess) Deferred Taxes (State) -	Instr. 4 below					
136c	Transmission Component Amortization of Other	Instr. 4 below					
136d	Flow-Through Items - Transmission Component Total Other Income Tax	Instr. 5 below					(70,762)
136e	Adjustments - Expense / (Benefit)						\$ _(
<u>Instr.</u>	<u>Instructions</u>						

<u>#s</u> Inst. Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Capital Recovery Rate is the book Inst. depreciation rate applicable to the 2 underlying plant assets. Inst. "AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC). Inst. Upon enactment of changes in tax law, accumulated deferred income taxes are remeasured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column G, Line 31 and Line 79 for additional information and support for the current year amortization. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1. Inst. Other Flow-Through Items - In the past regulatory agencies required certain federal and state income tax savings resulting from temporary differences between the amount of taxes computed for ratemaking purposes and taxes on the amount of actual current federal income tax liability to be immediately "flowed through" rates for certain assets. The "flow-through" savings were accounted for in deferred tax balances, based on the expectation and understanding that while tax savings would be immediately flowed through to ratepayers, the flow-through expense incurred when the temporary differences reverse would be recovered from ratepayers. The "Amortization of Other Flow-Through Items" represents the

transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.

					nwealth Edison Company			
			<u> </u>	Attachment	6 - Reconciliation Worksheet		T	
Step								
<u>1</u>	Calculation	on of Calendar Revenues for Trued-U	Jp Year	•				
						Filing Year minus 2	Filing Year	
	Line #					=	minus 1	
	<u>1</u>	Rate (\$/MW-Year)			Appendix A, Line 174 of Applicable Update	-	_	
	<u>2</u>	Daily Rate (\$/MW-Day)			Line 1 / number of days in the year			
	<u>3</u>	Number of Days Effective in Calen	dar Ye	<u>ar</u>		-	-	
	4	1 CP Peak	L	1 ** 1	Appendix A, Line 173 of Applicable Update	-	-	
	<u>5</u>	Total PJM Billed Revenues from A	pplicat	ole Update	<u>Lines 2 * 3 * 4</u>		Ξ	
	<u>6</u>	True-Up from applicable update			Appendix A, Line 169 of Applicable Update	-	-	
	7	Effective Number of Days in Calen	idar Ye	<u>ar</u>			_	
	8	Total Number of Days in Calendar				-	-	
	9	True-Up Included in PJM Billed Re	evenue	s Above	Lines 6 * 7 / 8			
								<u>Total</u>
	<u>10</u>	Billed PJM Revenues, Excluding In	npact o	of True-Up	Line 5 minus Line 9			
	Note: P''	ng Voor in the way to it have t	mort TT	12 A Fanarant F	do in filed			
-	note: Fili	ng Year is the year when this Attach	ment H	-13A Forecast Formu	<u>на із пієц.</u> [
2	Compario	on of Trued-Up File to Calendar Rev	/eniles					
=	Compans	or trace op the weatenual Rev	CHUCS					
		Trued-Up Revenue Requirement pe	l er Lines	l s 168, 170 & 171 of A	L Attachment 14			
		Minus: Calendar Revenues per Step				_		
		(Refund)/Surcharge before interest						
		Interest on Amount of Refunds or S	Surchar	ges				
		Interest 35.19a for March Current Y			-			
		<u>Month</u>	<u>Yr</u>	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Su
					March Current Yr			narge
		<u>Jun</u>	-		0.0000%	<u>11.5</u>		
		<u>Jul</u>	-		0.0000%	<u>10.5</u>		
		Aug	-		0.0000%	<u>9.5</u>		
		Sep	-		0.0000%	<u>8.5</u>		
		<u>Oct</u>	-		0.0000%	7.5		
		<u>Nov</u>	-		0.0000% 0.0000%	6.5		
		Dec Jan	-		0.0000%	<u>5.5</u> <u>4.5</u>		
		Feb	-		0.0000%	3.5		
		Mar	-		0.0000%	2.5		
		<u>Apr</u>			0.0000%	1.5		
		May	_		0.0000%	<u>0.5</u>		
		<u>Total</u>	_					
				Balance	<u>Interest</u>	<u>Amort</u>	Balance	
		<u>Jun</u>	-					
		<u>Jul</u>	-			1		
		Aug	-					
		Sep Oct	-					
		Nov	-					
		Dec Dec	-					
		<u>Jan</u>	-					
		<u>Feb</u>	_					
		Mar	_					
		<u>Apr</u>	_					
		May	_					
		<u>Total with interest</u>						
		Difference between the Trued-Up I	Revenu	e Requirement and the	e Calendar Billed Revenues			
		(excl. true-up) with interest	1					
			_	-	-			
		True-Up Adjustments				i		
		True-Up Adjustments Total true-up amount	_	-	-			
		Total true-up amount	-					
		Total true-up amount Revenue Requirement based on mo	- ost rece	nt Calendar Year data	with estimated Cap Adds for Filing Year			
		Total true-up amount	- ost rece	nt Calendar Year data				

			Commonweal Transmiss			velzehoot		
		Attachment 6a	- 1 ransmiss	<u>lon Capitai A</u>	<u>laaitions wo</u>	<u>rksneet</u>	_	
<u>w Transmiss</u>	<u>sion Plant Ado</u>	ditions for Filing	Year	-	-	-	-	-
				Time Weigh	ted Amounts			
	(A)	<u>(B)</u>	(C)	(D) = (A) * (C)/12	(E) = (B) * (C)/12			
	Transmission	CWIP EOY	Weighting	Other Projects PIS	(E) (B) (C)/12			
	Plant Additions	Balance and	weigning	(Monthly change in	CWIP EOY			
	(monthly change	Increments		balance)	Balance and			
	in balance)				Increments			
D D I			10					
Dec Balance		-	<u>12</u>					
<u>Jan</u>	-	-	<u>11.5</u>	<u> </u>				
<u>Feb</u>	-	-	<u>10.5</u>	<u>-</u>	_			
<u>Mar</u>	_	-	<u>9.5</u>					
<u>Apr</u>	_	-	<u>8.5</u>					
May	_	_	<u>7.5</u>					
Jun		_	<u>6.5</u>	-				
Jul	-		5.5					
	-	-	<u>3.5</u> 4.5				+	
Aug	-	-		-			+	
Sep	-	-	<u>3.5</u>					
Oct	-	-	<u>2.5</u>	-	-			
Nov	-	-	<u>1.5</u>		-			
Dec	-	-	<u>0.5</u>	<u> </u>				
Total						<u>Total</u>		
				#DIV/0!		Average Months [total co	olumn (D)/ total co	lumn (A
New Transmission	on Plant Additions for	Filing Year (weighted by	months in service)	-		Total Column D	To line 17 of A	
	l monthly balances)	I ming rour (morganics s)		-		Total Column E	To line 43 of A	
CWIF (weighted	i monunty barances)					Total Column E	10 line 43 01 A	ррепал
Reconcilia	tion only	=	=	_	=	-	_	
								-
	T							1
emove actual New	<u> </u>	Additions for Filing Year - 1			\$ -	To line 16 of Appendix A	<u> </u>	-
emove actual New	<u> </u>	Additions for Filing Year - 1	L		<u>\$</u> -	To line 16 of Appendix A	<u>\</u>	-
	Transmission Plant A				<u>\$</u> -	To line 16 of Appendix A	A	-
	Transmission Plant A	additions for Filing Year - I				To line 16 of Appendix A	<u> </u>	-
	Transmission Plant A	ons actually placed in service	ee in Filing Year - 1	_	ted Amounts	To line 16 of Appendix A	4	
	Transmission Plant A			Time Weigh (D) = (A) * (C)/12		To line 16 of Appendix A	1	-
	r Transmission Plant Addition (A) Transmission	(B) CWIP EOY	ee in Filing Year - 1	(D) = (A) * (C)/12 Other Projects PIS	$\frac{\text{ted Amounts}}{(E) = (B) * (C)/12}$	To line 16 of Appendix A	1	
	r Transmission Plant Addition (A) Transmission Plant Addition Plant Additions	(B) CWIP EOY Balance and	ce in Filing Year - 1	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in	$\frac{\text{ted Amounts}}{\text{(E) = (B) * (C)/12}}$ $\frac{\text{CWIP EOY}}{\text{CWIP EOY}}$	To line 16 of Appendix A	4	
	r Transmission Plant Addition (A) Transmission	(B) CWIP EOY	ce in Filing Year - 1	(D) = (A) * (C)/12 Other Projects PIS	$\frac{\text{ted Amounts}}{(E) = (B) * (C)/12}$	To line 16 of Appendix A		
	Transmission Plant Additio (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and	ce in Filing Year - 1	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in	ted Amounts $(E) = (B) * (C)/12$ $CWIP EOY$ Balance and	To line 16 of Appendix A		
ld weighted Trans	Transmission Plant Additio (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and	(C) Weighting	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
d weighted Trans	Transmission Plant Additio (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and	(C) Weighting 12 11.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A	<u>A</u>	
Dec Balance Jan Feb	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
ld weighted Trans	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	Transmission Plant Addition (A) Transmission Plant Additions (monthly change	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	(A) Transmission Plant Additio (A) Transmission Plant Additions (monthly change in balance)	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments			lumn (A
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	(A) Transmission Plant Additio (A) Transmission Plant Additions (monthly change in balance)	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	Total Average Months [total co	olumn (D)/ total co	
Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	(A) Transmission Plant Additio (A) Transmission Plant Additions (monthly change in balance)	(B) CWIP EOY Balance and Increments	(C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	(D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	Total		ppendix

Commonwealth Edison Company Attachment 6 - Estimate and Reconciliation Worksheet

Step	Month	Year	Action						
E	xec Sun	mary				•			
1	Apr Y	TO populates the formula with	Year 1 da	ta					
	1l ea								
	r								
	2								
	2			Apr	H	Y		ion Cap Adds for Yea	

3	April		Year	· <u>2</u>		Ŧ	O ado	ds weighted C	Cap Adds to p	lant										
4 May			Year 2			Ŧ	ine 1	7) esults of Step (
5 5	June		Year	-2				s of Step 3 go		5310										
6	April		Year	:3				pulates the for	rmula with Y	ear 2										
7	pr ea w	O estimates all reighted based fear 3	l transmission on Months exp	Cap Adds deceeded to be	uring Ye in servic	ar 3	ata													
8	A Y R	econciliation dds in Reconc	TO calculates viliation (adjust	Reconciliated to include	ion by re e any Re	emoving from conciliation	n Yea amou	ar 2 data the unt from prior	total Cap Ad year).	ds placed	1 in serv	ice in Y	ear 2 ai	nd addi	ng we	ighted (averag	se in Y	ear 2 Ca	P
9 April			TO adds the di	fference bet	ween the	e Reconciliat	t ion ir	n Step 8 and tl	he forecast in	Line 5 v	vith inter	rest to th	ne resul	lt of Ste	p 7 (tl	nis diffe	erence	is also	added 1	o Step 8 in t
10 May Year		ar) of Step 9 on I	PJM web site																	
11	June Yes		of Step 9 go int	o effect																
Reconciliation	n Details	·									,									_
1 Ap Year 2	TO populates	s the																	1	
ril	formula with data Rev Req base		Aust run Apper	adiy A to co	t thic m	mher								<u> </u>						\neg
	Year 1 data	(4	without any ca	p adds in A _l	opendix	A, line 17)								1	11			11		\perp
2 Ap	ril		:	Year 2				estimates all sed on Months					ighted	Int ere						J
					-				Time Weigh	nted Amo	ounts			st						
		Other Proje (Monthly ch	ects PIS	(B) Grand Pra CWIP EC Balance C	OY and	(C) Weighting		(D) = (A) * (C)/12 Other Project PIS (Month change in balance)	ets Gr ly C' Be	(B) * (C) rand Prain WIP EO ralance an	rie ¥ d									
1	Dec Balance Jan	Sarano		-		12	-		11.5						T			+	H	7
	Feb			-			-		10.5									\downarrow		1
	Mar Apr			-			-		9.5 8.5						+			+		_
	May	-					-		7.5											1
	Jun Jul			-			-		6.5 5.5									+		_
	Aug			-			-		4.5						#					1
	Sep Oct			-			-		3.5 2.5						+			+		_
	Nov Dec			-			-		1.5 0.5									1		_
	Total			-					v.3			Total	1					1		_
		-		-	•	-		-	0.0000	-		Aver	nn (D)	onths [to	otal olumn	•				
		mission Plant . By months in se	Additions for Yervice)	Year 2			_	Total Colum	To line 17			. ,						_		
	CWIP (wei	ghted monthly	/ balances)	-				n-D	Appendix A Total Column E		ine 43									
											endix A									
April 4		Year May	Y		2	Post results Step 3 on Pl web site														
 \$	prospective	ppendix A to possible weighted cap	get this number adds in Appen	r (with ndix A,					_		_	_	_	_					-	
	line 17)																			
5 June	Year 2		f Step 3 go into	effect														Ţ		-
6 Apri Yea 1 r-3	TO populate data	es the formula	with Year 2	n -	1	D : **		M				148				0	<u> </u>	\prod		<u> </u>
		TO estin	nates all transn	data		n Prior Year		line 17)	Months expe	_		without	any ca	p adds i	ın App	endix .	A,			_
7 April	Year 3	service in		nooron cup .	. 144 5 44 1	g 1 car 3 1	., or gn		ime Weighted											
		(A)	(B			(C)		(D) = (A) *	* (C)/12	(E) = (B) * (C) /!									
	PIS el	ner Projects G (Monthly hange in palance)	Grand Prai EOY Bale Incren	nce and		Weighting		Other Proje (Monthly e) balance	hange in	Grand Pi EOY Bi Incre										
Dec Balance	•	-				12		<u> </u>												
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Mar	-		-			9.5														
Apr May	-		-			8.5 7.5														_
Jun	-		-			6.5														

Jul			-		-				5.5 4.5										
Aug			-		-				4.5									-	
Sep			-		-				3.5 2.5										
Oct Nov			-		<u>-</u>				2.5 1.5										
Nov Dec			-		<u>-</u> -				1.5 0.5							_			
Total									0.5							Total			
															Aver	ge Months [to	tal column	(D)/	
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		service)			tions io	or rear 2 (w	eiginee	i by momm	5 III										App
CWI	TP (wei	ighted mo	onthly balances)											Total Colu	mn E	To line 43	3 of App	pendix
		New Trai service)	nsmission Plan	t Additi	i ons for	'Year 2 (we	ighted	by months	in										
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8 Ap	pril	Year 3	in Year 2 Ca	n Adde	s in Rec	onciliation (adiuste	d to includ	ng Iron le	1 Year	2 data - t	he total C	ap Adds	placed	in service in	Year 2 and add	ling weigh	ted aver	age
			any Reconci	Con A	amount	from prior	year). o in Vo	10r 2						1					
			For Reconci						ion Plan	nt Addi	tions					_			
			for Year 2		,											\$ < Input to	Appendix	A, Line	16
				1.0															
			Add weighte	ed Cap	Adds a	etually place	d in sei		ar 2 Weighte	ad Am	ounts								
	\dashv							(D) = (/	\)	(E) =	(B) *								
			(A)	1	(B)	(C))	* (C)/1	2	(C)/	/12								
			Other Projects	_	ال سمعا			Other											
			Projects PIS	P	rand rairie			Project PIS	-4	Grand									
			(Monthly change in		IP EOY			(Month		CWIP Balance									
		D	balance)		ements		ting	balance		Increr									
		Dec Balance	_	<u> </u>		12													
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		Apr May	-	-		8.5 7.5								-					
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		Total												[total	column (D)/ t	l total column			
		Naw Tros	- Ismission Plan	- A 4 4	iona f	- Veer 2 (ight- 1	hv m a 41	in -			(A)*12]			o line of App				
		service)				1 car 2 (We	i ginea	o y months	ш										
	4	CWIP (w	eighted month	ly balar	ices)			1	_			Total Co	olumn E	Ŧ	o line of App	endix A			
						Result of I	Cormule	for	M	luct ru	1 Annend	iv A with	con adde	in Ar	pendix A,				
				-		Reconciliat	ion		lin	ne 16 ઠ	& line 17		_	_	_	2.0			
						(Year 2 dat added in)	a with	total of Ye	ar 2 Caj	p Adds	removec	l and mon	thly wei	ghted (iverage of Ye	ar 2 Cap Adds			
Ap	pril	Year 3	Reconciliati is also added						onciliat	t ion in	Step 8 an	d the fore	cast in L	ine 5 v	vith interest to	the result of S	Step 7 (this	differe	nce
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-	+		The Reconc	iliation	in Step	-8			The f		t in Prior	Year	+						
+	+		Interest on /	manne	of Def	unda or Com-	horoca		Ψ				1						
			Interest 35.1				inarges										+		
				201					1/12			st 35.19a				T. 4	Surcha	r ge	1
			-Month			¥r			Ste	p y	March	for Current			Months	-Interest	(Refund	a) Uwe (±
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			Oct		Year		Ĺ					0.0000%	1		7.5		1		
			Nov		Year							0.0000%			6.5				
			Dec		Year	1						0.0000%			5.5				
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_			Feb		Year							0.0000%			3.5				
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	\perp		May Total		Y ear	z					1	v.vuuv%			U.S		+		
			1000																
									Bala	ance	Int	terest			Amort	Balance			
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	\exists		Sep Oct		Year Year	2						0.0000% 0.0000%							
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0.0000%

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			Total with interest									
			The differ	ence betv	ween the Reconci							
			Total True Up	Amount	ŧ							
			Rev Req bases	l on Year	r 2 data with esti		\$					
			Revenue Requ	iirement f	for Year 3							
10	May	Year 3	Post results of Step 9 on PJM web site									
			\$		Post re	esults of Step 3 o	n PJM web sit	e				
11	June	Year 3	Results of Step 9 go into effect									_
			\$									

						Atts	chment 7 - Tra	nsmission Enhancement C	harge Worksheet	<u> </u>									
						71112			Se ii oi Rancet										
1	New Plant Carr	ying Charge				+	1												-
-	rixed Charge I	Rate (FCR) if not a CIAC FormulaAppendix A Line No.				1	1												
3	A	Line <u>No.</u> 160		Net Plant Carrying Cl	narge without Depreciation														-
4	В	167		Net Plant Carrying Ch	harge per 100 Basis Point in ROE withou	nt Depreciation	1												1
5	С			Line B less Line A															+
6	FCR if a CIAC																		
7	D	161		Net Plant Carrying Ch	narge without Depreciation, Return, nor	Income Taxes													+
0	The ECD	ting from Formula in a g		that are a sales															
9		al revenues collected in a			r subsequent years														
10	Details			West Loop 345 k	V (100% CWID)		West I con l	Plant in Service											
11 "Yes" if a project under PJM OATT	Schedule 12	(Yes or No)		West Loop 545 K	V (10078 CWII)		west Loop i	Tallt III Selvice											
Schedule 12, otherwise "No"																			
12 Useful life of the project	Life																		
13 "Yes" if the customer has paid a lumpsum payment		(Yes or No)																	
in the amount of the investment on line 2917, Otherwise "No"																			
14 Input the allowed increase in ROE	Increased ROE																		
15 From line 3 above if "No" on line 13 and From line 7		11.5% ROE	%			%	1		%										
above if "Yes" on line 13 16 (Line 14/100 times line 5) + Line 15	ECD	for This Dusing	%			%			%										
17 Project subaccount of Plant in Service	FCR Investment	for This Project	%			%	•		%									 	
Account 101 or 106 if not yet classified																			
18 Line 17 divided by line 12	Annual Depreci	ation Exp																	
19 Month in which project is placed in service	In Service Mont	th (1-12)		-	•			-											
(e.g. Jan=1)		Invest Yr	Beginning	Depreciation	Ending Revenue	Beginning	Depreciation	Ending Revenue	Beginning	Depreciation	n Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Davanua Cuadia
21	W 11.5 %	2007	Бедінніц	Depreciation	Ending Revenue	Бедіппіід	Depreciation	Ending Revenue	Бедининд	Depreciation	Ending	Kevenue	Бедининд	Depreciation	Enumg	Revenue	Total	incentive Charged	Revenue Credit
22	W Increased	2007															\$	\$	
23 24	W 11.5 % W Increased	2008 2008															5	5	
25	W 11.5 %	2009															\$,	+
26	W Increased	2009															\$	\$	
28	W 11.5 % W Increased	2010 2010				+											3	5	3
29	W 11.5 %	2011															\$		
30	W Increased W 11.5 %	2011 2012															\$	\$	
32	W Increased	2012															5	S S	5
33	W 11.5 %	2013															S		
34	W Increased W 11.5 %	2013 2014				1											\$	\$	
36	W Increased	2014															4	, ; s	;
37	W 11.5 %	2015															S		
38	W Increased W 11.5 %	2015 2016															\$	S	-
40	W Increased	2016				1											3	, ;	5
41	W 11.5 %	2017															\$		
42 43	W Increased W 11.5 %	2017 2018				 											\$	\$	
44	W Increased	2018	1			1	1										3	5	,
45	W 11.5 %	2019															\$		
46 47	W Increased W 11.5 %	2019 2020	<u> </u>			1	-										\$	\$	-
48	W Increased	2020				+	1										3	\$,
49	W 11.5 %	2021															\$		
50	W Increased W 11.5 %	2021 2022	1			1	1										\$	\$	+
52	W Increased	2022	1														\$	5	,
53	W 11.5 %	2023															\$		
54 55	W Increased W 11.5 %	2023 2024															\$	\$	+
56	W Increased	2024															\$	5	,
57	W 11.5 %	2025															\$		
58	W Increased W 11.5 %	2025 2026				1											\$	\$	
60	W Increased	2026	1														\$	5	,
61		••••							••••	•••	••••		••••	••••	*****				
On the fermula and in the C. I. C.		••••								••••	••••				••••	••••		\$	
On the formulas used in the Columns for lines 22+ are as follows																			
For Plant in service: (first year means first year placed in service)	ear the project is									For CWIP:									
piaced in service)		<u> </u>	1	1	1	_1	I.	1		I			1	1			1	1	1

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first	Beginning is the line 17 for that year
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	Depreciation is not used
13	
"Ending" is "Beginning" less "Depreciation"	Ending is the same as Beginning
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	Revenue is Ending times line 16 for the current year
"Depreciation" thereafter	

Commonwealth Edison Company Attachment 8 - Company Exhibit - Securitization Workpaper

Line #			
	Long Term Interest		
100	Less LTD Interest on Securit	ization Bonds	
	Capitalization		
112	Less LTD on Securitization	Bonds	
	Calculation of the above Securitiz	zation Adjustments	

Commonwealth Edison Company Attachment 9 - Depreciation Rates

	Applied
	Deprec.
Plant Type	Rate (%)
Transmission ¹	2.53
General and Intangible Plant	
Account 390: Structures and Improvement	2.60
Account 391.01: Office Furniture & Equipment: Office Machines	10.00
Account 391.02: Office Furniture & Equipment: Furniture/Equipment	6.67
Account 391.03: Office Furniture & Equipment: Computer Equipment	19.99
Account 392.00: Transportation Equipment - Passenger Cars	10.92
Account 392.01: Transportation Equipment -Tractor Trucks	1.24
Account 392.02: Transportation Equipment –Trailers	4.41
Account 392.05: Transportation Equipment - Trucks < 13,000 pounds	7.45
Account 392.06: Transportation Equipment - Trucks >= 13,000 pounds	5.86
Account 393: Stores Equipment	6.67
Account 394: Tools, Shop, & Garage Equipment	4.00
Account 395: Laboratory Equipment	6.67
Account 396: Power Operated Equipment	6.63
Account 397: Communications Equipment	7.33
Account 397.01: Communications Equipment: Mesh Comm. Network Devices	11.00
Account 397.02: Communications Equipment: Smart Street Lights	9.17
Account 397.,03: Communications Equipment: SCADA, Fiber Optic, and Microwave Equipment	2.27
Account 398: Miscellaneous Equipment	6.67
Account 303: Miscellaneous Intangible Plant	10.30

¹ComEd applies a single composite depreciation rate to Transmission Plant. The composite rate is determined by calculating the weighted average rate of Accounts 350-359. Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ComEd will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

ATTACHMENT B CLEAN TARIFF SHEETS PJM TARIFF ATTACHMENT H-13A

Attachn	nent H-13A				
	ealth Edison Company				
ormula R	ate Appendix A		Notes	FERC Form 1 Page # or Instruction	Year
haded cel	ls are input cells				
llocators					
Wa	nges & Salary Allocation Factor				
1	Transmission Wages Expense			p354-355.21.b	
2	Total Wages Expense			p354-355.28.b	
3	Less A&G Wages Expense			p354-355.27.b	
4	Total Wages Less A&G Wages Expense			(Line 2 - Line 3)	
5 Wa	iges & Salary Allocator			(Line 1 / Line 4)	9/
Pla	nt Allocation Factors				
6	Electric Plant in Service		(Note B)	p204-207.104.g	
7	Accumulated Depreciation (Total Electric Plant)		(Note J)	p219.29.c	
3	Accumulated Amortization		(Note A)	p200-201.21.c	
)	Total Accumulated Depreciation			(Line 7 + 8)	
+					
0	Net Plant			(Line 6 - Line 9)	
+					
1	Transmission Gross Plant			(Line 29 - Line 28)	
2 Gre	oss Plant Allocator			(Line 11 / Line 6)	9/
+					
3	Transmission Net Plant			(Line 41 - Line 28)	
4 Net	t Plant Allocator			(Line 13 / Line 10)	9/
ant Calc	ulations				
Pla	nt In Service		(Note X)		
.5	Transmission Plant In Service		(Note B)	p204-207.58.g	
7	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Y	/ear	For Reconciliation Only	Attachment 6a	
/	New Transmission Plant Additions for Current Calendar Year (weighted by months in serv	ice)	(Note B)	Attachment 6a	
8	Total Transmission Plant			(Line 15 - Line 16 + Line 17)	
9	General			p204-207.99.g	
20	Intangible			p204-207.5.g	
1	Total General and Intangible Plant			(Line 19 + Line 20)	
2	Less: General Plant Account 397 Communications			p204-207.94.g	
3	General and Intangible Excluding Acct. 397			(Line 21 - Line 22)	
4	Wage & Salary Allocator			(Line 5)	9/
5	General and Intangible Plant Allocated to Transmission			(Line 23 * Line 24)	
6	Account No. 397 Directly Assigned to Transmission			Attachment 5	
7	Total General and Intangible Functionalized to Transmission			(Line 25 + Line 26)	
+					
8	Plant Held for Future Use (Including Land)		(Note C)	Attachment 5	
\perp					
9 Tot	tal Plant In Rate Base			(Line 18 + Line 27 + Line 28)	
Acc	cumulated Depreciation		(Note X)		
			(Note J)	p219.25.c	
0	Transmission Accumulated Depreciation				
0	Transmission Accumulated Depreciation				
	Transmission Accumulated Depreciation Accumulated General Depreciation		(Note J)	p219.28.c	
1			(Note J)	p219.28.c Attachment 5	
1 2	Accumulated General Depreciation				
1 2 3	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397			Attachment 5	
1 2 3 4	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation			Attachment 5 (Line 31 - Line 32)	
1 2 3 4 5 5	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization			Attachment 5 (Line 31 - Line 32) (Line 8)	9
1 2 3 4 4 5 6 6	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34)	9
1 2 3 4 5 6 6 7 7	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5)	9
0 1 2 3 4 4 5 6 6 7 8 9 9	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36)	
1 2 3 3 4 4 5 5 6 6 7 7 8 8	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Percent of Acct. 397 Directly Assigned to Transmission			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36) (Line 26 / Line 22)	
1 2 2 3 3 4 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Percent of Acct. 397 Directly Assigned to Transmission			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36) (Line 26 / Line 22)	
1 2 2 3 3 4 4 5 5 6 6 7 7 8 8 9 9	Accumulated General Depreciation Less: Amount of General Depreciation Associated with Acct. 397 Balance of Accumulated General Depreciation Accumulated Amortization Accumulated General and Intangible Depreciation Ex. Acct. 397 Wage & Salary Allocator Subtotal General and Intangible Accum. Depreciation Allocated to Transmission Percent of Acct. 397 Directly Assigned to Transmission Amount of Gen. Depr. Associated with Acct. 397 Directly Assigned to Trans.			Attachment 5 (Line 31 - Line 32) (Line 8) (Line 33 + 34) (Line 5) (Line 35 * Line 36) (Line 26 / Line 22) (Line 38 * Line 32)	

Adjus	tmer	nt To Rate Base				
	Ac	cumulated Deferred Income Taxes				
42a		Account No. 190 (ADIT)		(Note V)	Attachment 1A - ADIT, Line 1	
42b		Account No. 281 (ADIT - Accel. Amort)		(Note V)	Attachment 1A - ADIT, Line 2	
42c		Account No. 282 (ADIT - Other Property)		(Note V)	Attachment 1A - ADIT, Line 3	
42d		Account No. 283 (ADIT - Other)		(Note V)	Attachment 1A - ADIT, Line 4	
42e		Account No. 255 (Accum. Deferred Investment Tax Credits)		(Note U)	Attachment 1A - ADIT	
42f		Accumulated Deferred Income Taxes Allocated To Transmission			Line 42a + 42b + 42c + 42d + 42e	
	Un	amortized Deficient / (Excess) ADIT				
42g		Unamortized Deficient / (Excess) ADIT (Federal)		(Note W)	Attachment 1B - ADIT Amortization	
42h		Unamortized Deficient / (Excess) ADIT (State)		(Note W)	Attachment 1B - ADIT Amortization	
42i		Unamortized Deficient / (Excess) ADIT Allocated to Transmission			Line 42g + 42h	
42j		Adjusted Accumulated Deferred Income Taxes Allocated To Transmission			Line 42f + 42i	
	CV	VIP for Incentive Transmission Projects				
43		CWIP Balances for Current Rate Year		(Note H)	Attachment 6a	
	Pr	epayments				
44		Prepayments (excluding Prepaid Pension Asset)		(Note A)	Attachment 5	
	Ma	nterials and Supplies				
45		Stores Expense Undistributed (Account 163)		(Note A)	p227.16.c	
46		Wage & Salary Allocator			(Line 5)	%
47		Total Undistributed Stores Expense Allocated to Transmission			(Line 45 * Line 46)	
48		Transmission Materials & Supplies		(Note T)	(p227.8.c + p227.5.c) footnote (Transmission Plant)	
49				(**************************************	(Line 47 + Line 48)	
49		Total Materials & Supplies Allocated to Transmission			(Line 47 + Line 46)	
	Co	sh Working Capital				
50	Ca				(Line 85 - Line 84)	
51		Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Ass 1/8th Rule	set)			12.5%
					1/8	12.376
52		Total Cash Working Capital Allocated to Transmission			(Line 50 * Line 51)	
	No	twork Credits				
53	Ne	Outstanding Network Credits		(Note N)	Attachment 5	
33		Outstanding Network Credits		(Note N)	Attachment 5	
54	То	tal Adjustment to Rate Base			(Lines 42j + 43 + 44 + 49 + 52 - 53)	
51		an Aujustinen to Nate Dase			(Emes 12) - 43 - 44 - 47 - 32 - 33)	
55	Ra	te Base			(Line 41 + Line 54)	
Opera	atior	is & Maintenance Expense				
	Tr	ansmission O&M				
56		Transmission O&M			Attachment 5	
57		Less Account 565			Attachment 5	
58		Plus Transmission Revenue Requirement of Commonwealth Edison of Indiana booked to	о Ассо		Attachment 5	
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)	p200-201.4.c	
61		Transmission O&M			(Lines 56 - 57 + 58 + 59 + 60)	
	All	ocated Administrative & General Expenses				
62		Total A&G			Attachment 5	
						7,818,071
63		Plus: Fixed PBOP expense		(Note J)	fixed	
64		Less: Actual PBOP expense			Attachment 5	
65		Less: Salaries and Benefits of specified Exelon Corp top executives			Attachment 5	
66		Less: Power Procurement Expense			Attachment 5	
67		Less Property Insurance Account 924			p320-323.185.b	
68		Less Regulatory Commission Exp Account 928		(Note E)	p320-323.189.b	
69		Less General Advertising Exp Account 930.1		G:	p320-323.191.b	
70		Less EPRI Dues		(Note D)	p352-353	
71		Administrative & General Expenses			Sum (Lines 62 to 63) - Sum (Lines 64 to 70)	
72		Wage & Salary Allocator			(Line 5)	%
73		Administrative & General Expenses Allocated to Transmission			(Line 71 * Line 72)	
	Dir	rectly Assigned A&G				
74		Regulatory Commission Exp Account 928		(Note G)	Attachment 5	
75		General Advertising Exp Account 930.1		(Note K)	Attachment 5	
76		Subtotal - Accounts 928 and 930.1 - Transmission Related		<u> </u>	(Line 74 + Line 75)	

77	Property Insurance Account 924		(Line 67)	
78	General Advertising Exp Account 930.1	(Note F)	Attachment 5	
79	Total Accounts 928 and 930.1 - General		(Line 77 + Line 78)	
80	Net Plant Allocator		(Line 14)	%
81	A&G Directly Assigned to Transmission		(Line 79 * Line 80)	
	Interest on Prepaid Pension Asset			
82	Prepaid Pension Asset (net of associated ADIT)		Attachment 5	
83	LTD Cost Rate		(Line 120)	%
84	Interest on Prepaid Pension Asset		(Line 82 * Line 83)	
85	Total Transmission O&M and Interest on Prepaid Pension Asset		(Lines 61 + 73 + 76 + 81 + 84)	

Depre	eciat	ion & Amortization Expense				
	Do	preciation Expense		(Note X)		
0.6	De		of of CIT to IT. IN a		226 227 71 0 0 1	
86		Transmission Depreciation Expense Including Amo	ortization of Limited Term Plant	(Note J)	p336-337.7.b&.c&.d	
87		General Depreciation Expense Including Amortization	ion of Limited Term Plant	(Note J)	p336-337.10.b&.c&.d	
88		Amount of General Depreciation Expense Associate	ed with Acct. 397	(Note J)	Attachment 5	
89		Balance of General Depreciation Expense			(Line 87 - Line 88)	_
90		Intangible Amortization		(Note A)	p336-337.1.f	
91		Total			(Line 89 + Line 90)	
92		Wage & Salary Allocator			(Line 5)	%
93		General Depreciation & Intangible Amortization Al	llocated to Transmission		(Line 91 * Line 92)	
94		General Depreciation Expense for Acct. 397 Directl			(Line 88 * Line 38)	
95		General Depreciation and Intangible Amortizati	on Functionalized to Transmission		(Line 93 + Line 94)	
96	To	tal Transmission Depreciation & Amortization			(Lines 86 + 95)	
Taxes	Othe	er than Income Taxes				
07	Tr.				Au 1 12	
97	1 a	xes Other than Income Taxes			Attachment 2	
98	To	tal Taxes Other than Income Taxes			(Line 97)	
Retur	n \ C	apitalization Calculations				
	Lo	ng Term Interest				
99					Attachment 5	
		Long Term Interest Less LTD Interest on Securitization Bonds		OI (P)		
100				(Note P)	Attachment 8	
101		Long Term Interest			(Line 99 - Line 100)	
102	Pre	eferred Dividends		enter positive	p118-119.29.c	
	Co	mmon Stock				
103		Proprietary Capital			p112-113.16.c	
104		Less Accumulated Other Comprehensive Income	Account 219		p112-113.15.c	
105		Less Preferred Stock			(Line 114)	
106						
		Less Account 216.1			p112-113.12.c	
107		Less Account 216.1			p112-113.12.c	
		Less Account 216.1 Common Stock			(Line 103 - 104 - 105 - 106)	
		Common Stock				
	Ca					
108	Ca	Common Stock				
108	Ca	Common Stock pitalization			(Line 103 - 104 - 105 - 106)	
	Ca	Common Stock pitalization Long Term Debt			(Line 103 - 104 - 105 - 106) p112-113.18-21.c	
108 109 110	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt			(Line 103 - 104 - 105 - 106) p112-113.18-21.c p110-111.81.c	
108 109 110 111	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt		(Note P)	p112-113.18-21.c p112-113.61.c	
108 109 110 111 112	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6	
108 109 110 111 112 113	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112)	
108 109 110 111 112 113 114	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c	
108 109 110 111 112 113 114 115	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107)	
108 109 110 111 112 113 114	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c	
108 109 110 111 112 113 114 115	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock		(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107)	
108 109 110 111 112 113 114 115	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization	Total Long Term Debt	(Note P)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107)	%
108 109 110 111 112 113 114 115 116	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization	Total Long Term Debt Preferred Stock		p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115)	
108 109 110 111 112 113 114 115 116	Ca	Common Stock pitalization Long Term Debt Less Loss on Reacquired Debt Plus Gain on Reacquired Debt Less ADIT associated with Gain or Loss Less LTD on Securitization Bonds Total Long Term Debt Preferred Stock Common Stock Total Capitalization			(Line 103 - 104 - 105 - 106) p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115)	%
108 109 1110 1111 112 113 114 115 116	Ca	Preferred %	Preferred Stock	(Note Q)	p112-113.18-21.c p110-111.81.c p112-113.61.c Attachment 1A - ADIT, Line 6 Attachment 8 (Line 108 - 109 + 110 - 111 - 112) p112-113.3.c (Line 107) (Sum Lines 113 to 115) (Line 113 / Line 116) (Line 114 / Line 116)	% % %

121	Preferred Cost	Preferred Stock		(Line 102 / Line 114)	
122	Common Cost	Common Stock	(Note J)	Fixed	11.50%
123	Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)	
124	Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)	
125	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	
126	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	
127	Investment Return = Rate Base * Rate of Return			(Line 55 * Line 126)	

Composite Income Taxes							
	Income Tax Rates						
128		FIT=Federal Income Tax Rate		(Note I)			
129		SIT=State Income Tax Rate or Composite		(Note I)			
130		p	(percent of federal income ta	ax deductible for state purposes)	Per State Tax Code		%
131		Т	T=1 - {[(1 - SIT) * (1 -	FIT)] / (1 - SIT * FIT * p)} =	1-((1-Line 129)*(1-Line 128)/(1- Line 129*Line 225*Line 130))		%
132a		T / (1-T)					%
132b		Tax Gross-Up Factor	1*1/(1-T)				
	ITC Adjustment			(Note U)			
133		Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT		
134		Tax Gross-Up Factor			(Line 132b)		%
135		Net Plant Allocation Factor			(Line 14)		%
136		ITC Adjustment Allocated to Transmission			(Line 133 * Line 134 * Line 135)		
	Other Income Tax Adjus	Tax Adjustment for AFUDC Equity					
136a		Component of Transmission Depreciation Expense		(Note R)	Attachment 5, Line 136a		
1261		Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission		(Note D)	Attachment 5 Line 126h		9/
136b		Component Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission		(Note R)	Attachment 5, Line 136b		<u>%</u>
136c		Component Amortization of Other Flow-Through		(Note R)	Attachment 5, Line 136c		
136d		Items - Transmission Component Other Income Tax Adjustments - Expense		(Note R)	Attachment 5, Line 136d		
136e 136f		/ (Benefit) Tax Gross-Up Factor			Line 136a + 136b + 136c + 136d -(Line 132b)		
136g		Other Income Tax Adjustment			Line 136e*136f		
137	Income Tax Component	=	(T/1-T) * Investment Re	eturn * (1-(WCLTD/ROR)) =	[Line 132a * Line 127 * (1- (Line 123)	/ Line 126))]	
138	Total Income Taxes				(Line 136 + Line 136g + Line 137)		
Revenue Requirement							
	Summary						
139		Net Property, Plant & Equipment			(Line 41)		
140		Total Adjustment to Rate Base			(Line 54)		
141		Rate Base			(Line 55)		
1.11		Auto Dase			(Eme 55)		
142		Total Transmission O&M			(Line 85)		
143		Total Transmission Depreciation & Amortization Abandoned Plant Recovery Associated			(Line 96)		
143A		with Superconductor Cable Development Project		(Note S)			
144		Taxes Other than Income		, ,	(Line 98)		
145		Investment Return			(Line 127)		
146		Income Taxes			(Line 138)		
147		Gross Revenue Requirement			(Sum Lines 142 to 146)		
	Adjustment to Remove R	Revenue Requirements Associated with Exclu	ded Transmission Facilities				
148		Transmission Plant In Service			(Line 15)		
149		Excluded Transmission Facilities		(Note M)	Attachment 5		
150		Included Transmission Facilities			(Line 148 - Line 149)		
151		Inclusion Ratio			(Line 150 / Line 148)		
152		Gross Revenue Requirement			(Line 147)		
153		Adjusted Gross Revenue Requirement	<u> </u>		(Line 151 * Line 152)		
	Revenue Credits & Inter	est on Network Credits					
154		Revenue Credits			Attachment 3		
155		Interest on Network Credits		(Note N)	Attachment 5		
133				(21002.27)			
156		Net Revenue Requirement			(Line 153 - Line 154 + Line 155)		
	Not Dlant Commit	I and					
157	Net Plant Carrying Char				(Line 152)		
157		Gross Revenue Requirement			(Line 152)		
158		Net Transmission Plant	1		(Line 15 - Line 30)		
159		Net Plant Carrying Charge Net Plant Carrying Charge without			(Line 157 / Line 158)		
160		Depreciation Net Plant Carrying Charge without Depreciat	tion, Return, nor Income	<u> </u>	(Line 157 - Line 86) / Line 158		
161		Taxes	<u> </u>	<u> </u>	(Line 157 - Line 86 - Line 127 - Line 1	38) / Line 158	
	Net Plant Carrying Char	ge Calculation per 100 Basis Point increase i	n ROE				
162	, , ,	Gross Revenue Requirement Less Return and Taxes			(Line 152 - Line 145 - Line 146)		_
163		Increased Return and Taxes			Attachment 4		
164		Net Revenue Requirement per 100 Basis Poin	nt increase in ROF		(Line 162 + Line 163)		
			mereuse iii ROE				
165	<u> </u>	Net Transmission Plant	1	I	(Line 15 - Line 30)		

166	N. N. G. C. Cl. 100 D. D.	· · · · · · · · · · · · · · · · · · ·		(Line 164 / Line 165)	
166		Net Plant Carrying Charge per 100 Basis Point increase in ROE			
		Net Plant Carrying Charge per 100 Basis Point in ROE without			
167	Depreciation			(Line 164 - Line 86) / Line 165	
168	Net Revenue Requirement			(Line 156)	
169	True-up amount			Attachment 6	
	Plus any increased ROE calculated on Attach	ment 7 other than PJM Sch. 12 pr	rojects not paid by other PJM		
170	transmission	, _F -		Attachment 7	
171	Facility Credits under Section 30.9 of the PJM	I OATT		Attachment 5	
172	Net Zonal Revenue Requirement			(Line 168 + 169 + 170 + 171)	
	Network Zonal Service Rate				
173	1 CP Peak		(Note L)	PJM Data	
			·		
174	Rate (\$/MW-Year)			(Line 172 / 173)	
175	Network Service Rate (\$/MW/Year)			(Line 174)	\$

Notes

- A Electric portion only
- B Line 16, for the Reconciliation, includes New Transmission Plant that was actually placed in service as shown on Attachment 6a.

 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 6a. Transmission plant includes any in-service portion of the plant associated with Phase 1 and 2 of the Superconductor Cable Development Project.
- 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 Page 350-351.h.
- H CWIP can only be included if authorized by the Commission. In Docket No. ER14-1708, ComEd requested permission to recover in rate base up to 100% of CWIP associated with the Grand Prairie Project. All such amounts to be included in rate base will be recorded in Attachment 6. As directed by the Order granting ComEd's request, 147 FERC ¶ 61,141, P 26 (2014), and as documented in ComEd's June 27, 2014 compliance filing, for CWIP amounts that ComEd places in rate base through Attachment 6, ComEd will perform manual adjustments to the account balances in Account 107 to manually exclude non-invoiced expenditures, suspended or disputed invoices, and contract retentions and will impose a 60 day delay so that the amounts are added to rate base after they are to be paid.
- 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". If the utility includes taxes in more than one state, it must explain in Attachment 5 the name of each state and how the blended or composite SIT was developed.
- 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 value at Line 117 shall be manually set to 45.0% less the percentage shown at Line 118.
- R See Attachment 5 Cost Support, section entitled "Other Income Tax Adjustment" for additional information.
- S ComEd is authorized to track costs associated with the Phase 1 and 2 of the Superconductor Cable Development Project, but will recover such costs only after a future Section 205 filing in the event all or a portion of the project is abandoned, at no fault of ComEd, either before or after the Project goes into service.
- T Only the transmission portion of amounts reported at Form 1, page 227, line 5 is used. The transmission portion of line 5 is specified in a footnote to the Form 1, page 227.
- U Commonwealth Edison Company elected to amortize investment tax credits against recoverable income tax expense, rather than to reduce rate base by unamortized investment tax credit. Amortization reduces income tax expense and reduces the revenue requirement by the amount of the Investment Tax Credit Amortization multiplied by (1/(1-T)).
- V The Accumulated Deferred Income Tax (ADIT) balances in Accounts 190, 281, 282, and 283 are measured using the enacted tax rate that is expected to apply when the underlying temporary differences are expected to be settled or realized. See Attachment 1A ADIT for additional information.
- W These balances represent the unamortized federal and state deficient / (excess) deferred income taxes. See Attachment 1B ADIT Amortization for additional information.
- X Plant and depreciation values include ARO amounts and associated depreciation consistent with ComEd Form 1. ComEd has submitted the requisite support for such recovery as provided in 18 C.F.R. § 35.18.

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

	ADIT		Gas, Production, Distribution, or	Only Transmission	Plant	Labor	
Line	ADIT	Total	Other Related	Related	Related	Related	
1	ADIT-190						Total entered in Appendix A, Line 42a Total entered in Appendix
2	ADIT-281						A, Line 42b
3	ADIT-282						Total entered in Appendix A, Line 42c
4	ADIT-283						Total entered in Appendix A Line 42d
5	Subtotal - Transmission ADIT						
Line	Description	Total	-				
6	ADIT (Reacquired Debt)						

Note: ADIT associated with Gain or Loss on Reacquired Debt included in ADIT-283, Column A is excluded from rate base and instead included in Cost of Debt on Attachment H-13A, Line 111. A deferred tax (liability) should be reported as a positive balance and a deferred tax asset should be reported as a negative balance on Attachment H-13A, Line 111.

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.

(A) ADIT-190	(B) Total	(C) Gas, Production,	(D) Only	(E)	(F)	(G)
ADII-130	Total	Distribution, or Other Related	Transmission Related	Plant Related	Labor Related	Justification

Subtotal: ADIT-190 (FERC Form)						
1 A 2 0 7 4 0 A DIT A l'oute and a contract of the contr						
Less: ASC 740 ADIT Adjustments excluded from rate base	-	-	-	-	-	
Less: ASC 740 ADIT Adjustments excluded infilinate base Light Less: ASC 740 ADIT Adjustments related to unamortized ITC						
Less: ASC 740 ADIT balances related to income tax	-	-	-	-		
regulatory assets / (liabilities)		_	_	-	_	
regulatory assets / (liabilities)		-				
Less: OPEB related ADIT, Above if not separately removed	_	_	-	-	-	
Total: ADIT-190						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						

Instructions for Account 190:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT- 282	Total	Gas, Production,	Only			
ADI1- 202	i Otai	Distribution, or	Transmission	Plant	Labor	Justification
		Other Related	1141101111001011	T IGHT	20001	ououmoution.
Cultifold ADIT 202 (FFDC Forms)						
Subtotal: ADIT-282 (FERC Form)						
Less: ASC 740 ADIT Adjustments excluded from rate base						
Less: ASC 740 ADIT Adjustments excluded from fate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT halpstments related to Art OBO Equity						
regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total: ADIT-282						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						

Instructions for Account 282:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

(A) ADIT-283	(B) Total	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission Related	(E) Plant Related	(F) Labor Related	(G) Justification

Cubtotal, ADIT 202 (FFDC Farms)			
Subtotal: ADIT-283 (FERC Form)	+ +		
Less: ASC 740 ADIT Adjustments excluded from rate base			
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to unamortized ITC			
ITC			
Less: ASC 740 ADIT balances related to income tax			
regulatory assets / (liabilities) Less: OPEB related ADIT, Above if not separately removed			
Less. OF ED Telaled ADIT, Above il flot separately removed			
Total: ADIT-283			
Wages & Salary Allocator			
Net Plant Allocator			
Transmission Allocator			
Other Allocator			
ADIT - Transmission			

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer), Production or Distribution Only 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.

Attachment 1A - Accumulated Deferred Income Taxes (ADIT) Worksheet

ADITC-255			Unamortized ITC Balance	Current Year Amortization
1	Rate Base Treatment			
2	Account No. 255 (Accum. Deferred Investment Tax Credits)	To Appendix A, Line 42e		
_				
3	Amortization			
4	Investment Tax Credit Amortization	To Appendix A, Line 133		
5	Total			
6	Form No. 1 balance (p.266-267) for amortization			
7	Difference /1			

/1 Difference must be zero

END

Commonwealth Edison Company Deficient / Excess Deferred Income Taxes Attachment 1B - Deficient / Excess Deferred Income Tax Amortization Worksheet

			Tax Cuts and Jo	bbs Act of 2017				
•	(A)	(B)	(C) FERC Account ADIT Deficient /	(D) Amortization	(E) December 31, 2017	(F)	(G)	(H)
_ine	Deficient / (Excess) Deferred Income Taxes	Notes 	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
1	Unprotected Non-Property	_						
2 3 4 5	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note A) (Note A) (Note A) (Note A)	410.1 411.1 411.1 411.1	4 Years 4 Years 4 Years 4 Years	\$ - -			\$
6	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$
7	Unprotected Property	_						
8	ADIT - 190	(Note A)	410.1	Average Life Average	\$ -			\$
9	ADIT - 281	(Note A)	411.1	Life	-			
0	ADIT - 282	(Note A)	411.1	Average Life Average				
11	ADIT - 283	(Note A)	411.1	Life	-			
12	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$
13	Protected Property	_						
14	ADIT - 190	(Note A)	410.1	ARAM	\$			
15	ADIT - 281	(Note A)	411.1	ARAM	-			
16 17	ADIT - 282 ADIT - 283	(Note A) (Note A)	411.1 411.1	ARAM ARAM	-			
18	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$
19	Total - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$

	(A)	(B)	(C) FERC Account	(D)	(E) September 30,	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	2018 ADIT Deficient / (Excess)	BOY	Current Year	EOY
20	Protected Property	_	Amortization		Delicient / (Excess)	Balance	Amortization	<u>Balance</u>
21	ADIT - 190	 (Note B)	410.1	ARAM	\$ -			\$ -
22	ADIT - 190 ADIT - 281	(Note B)	411.1	ARAM	φ -			φ -
23	ADIT - 282	(Note B)	411.1	ARAM				
24	ADIT - 283	(Note B)	411.1	ARAM				
24	7.511 200	(Note B)	711.1	7 (I O (IV)				
25	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -
26	Total - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -
		Total Fe	deral Deficient / (Exce	ess) Deferred Ir	ncome Taxes			
			,					<u>.</u>
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			FERC Account					
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient /		ADIT	DOV	Current Year	FOV
	,		(Excess) Amortization		Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
		_			· · ·	Dalarico	Amortization	
27	ADIT - 190		410.1		\$			\$ -
28	ADIT - 281		411.1		-			-
29	ADIT - 282		411.1					-
30	ADIT - 283		411.1					-
31	Total - Deficient / (Excess) ADIT	Col H entered in A	ppendix A, Line 42g		\$	\$ -	\$ -	\$ -
01	Total Dollololit (Exosco) / IDII		ppondix 71, Emo 129		Ψ	Ψ	Ψ	Ψ
32	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000	1.0000	1.0000
	•	1020			1.0000			
33	Regulatory Asset / (Liability)				\$	<u>\$</u>		\$ -
		Fed	eral Income Tax Reg	ulatory Asset / (′Liahility)			
		100	oral moonie rax reg	diatory / tooot / (Liability			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
						Blended Dates		December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes			ADIT	BOY	Current Year	EOY
					Deficient / (Excess)	Balance	Amortization	Balance
	A	_			<u> </u>			
34	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)						-	
	Total - Transmission Regulatory Asset /							
36	(Liability)				\$	\$ -	\$ -	\$ -
	= ·							

	State Deficient / (Excess) Deferred Income Taxes														
	State Delicient / (Excess) Deletred income Taxes														
	Illinois (2017 Corporate Rate Change)														
	(A)	(B)	(C) FERC Account ADIT Deficient /	(D) Amortization	(E)	(F) September 30, 2018	(G)	(H) December 31, 2018							
Line	Deficient / (Excess) Deferred Income Taxes	Notes	(Excess) Amortization	Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance							
37	Unprotected Non-Property	_													
38 39 40 41	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	410.1 411.1 411.1 411.1	4 Years 4 Years 4 Years 4 Years	\$ - -			\$ - - -							
42	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -							
43	Unprotected Property	_													
44	ADIT - 190	(Note C)	410.1	Average Life Average	\$ -			\$ -							
45	ADIT - 281	(Note C)	411.1	Life Average	-			-							
46	ADIT - 282	(Note C)	411.1	Life Average				-							
47	ADIT - 283	(Note C)	411.1	Life	-			-							
48	Subtotal - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -							
49	Protected Property	_													
50 51 52 53	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	410.1 411.1 411.1 411.1	NA NA NA	\$ - - - -			- - - -							
54	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -							
55	Total - Deficient / (Excess) ADIT				\$	\$ -	\$ -	\$ -							
			Illinois (2011 Corpor	ate Rate Chang	ge)										
	(A)	(B)	(C) FERC Account	(D)	(E)	(F)	(G)	(H)							
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance							

56

Unprotected Non-Property

57 58 59 60	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D) (Note D) (Note D) (Note D)	410.1 411.1 411.1 411.1	4 Years 4 Years 4 Years 4 Years	\$ - -			\$ - - -
61	Subtotal - Deficient / (Excess) ADIT				\$ 	\$ -	\$ -	\$ -,
62	Unprotected Property							
63	ADIT - 190	(Note D)	410.1	Average Life Average	\$ -			\$ -
64	ADIT - 281	(Note D)	411.1	Life	-			-
65	ADIT - 282	(Note D)	411.1	Average Life				-
66	ADIT - 283	(Note D)	411.1	Average Life	_			-
67	Subtotal - Deficient / (Excess) ADIT				\$ 	\$ -	\$ -	\$ -
68	Protected Property							
69	ADIT - 190	(Note D)	410.1	NA	\$ -	-	-	-
70	ADIT - 281	(Note D)	411.1	NA	-	-	-	-
71	ADIT - 282	(Note D)	411.1	NA	-	-	-	-
72	ADIT - 283	(Note D)	411.1	NA	=	-	-	-
73	Subtotal - Deficient / (Excess) ADIT				\$ -	\$ -	\$ -	\$ -
74	Total - Deficient / (Excess) ADIT				\$	\$ 	\$ 	\$ -

	Total State Deficient / (Excess) Deferred Income Taxes														
	(A)	(B)	(C) FERC Account	(D)	(E)	(1	F)	(G)		(H)				
Line	Deficient / (Excess) Deferred Income Taxes	Notes	ADIT Deficient / (Excess) Amortization		ADIT Deficient / (Excess)		BOY Balance		Current Year Amortization		EOY Balance				
75	ADIT - 190				\$	\$	-	\$	-	\$	-				
76	ADIT - 281		410.1		<u>-</u>		-		-		-				
77	ADIT - 282		411.1				-		-		-				
78	ADIT - 283		411.1				-		-		-				
79	Total - Deficient / (Excess) ADIT	Col. H entered in A	appendix A, Line 42h		\$	\$		\$		\$	<u> </u>				
80	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000		1.0000			1.0000				
81	Regulatory Asset / (Liability)				\$	\$	-	\$	-	\$	-				

	State Income Tax Regulatory Asset / (Liability)														
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)							
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance							
82 83	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ -	\$ -	\$ - -	\$ - -							
84	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -							
	Federal and State Income Tax Regulatory Asset / (Liability)														
	Federal and Sta	te Income Tax Regula	atory Asset / (Liabilit	y) related to De	eficient / (Excess) Defe	rred Income Taxes									
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)							
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance							
85 86	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)				\$ -	\$ - -	\$ - -	\$ - -							
87	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -							

Instruction

- 1. For transmission allocated deficient / (excess) accumulated deferred income taxes (ADIT) related to rate change(s) to income tax rates occurring after September 30, 2018, insert new amortization table(s) that delineates the deficient and (excess) ADIT by category (i.e., protected property, unprotected property, and unprotected non-property).
- 2. Set the amortization period for unprotected property to the average remaining book life and unprotected non-property to 4 years. The amortization of deficient and excess ADIT designated as protected will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements.
- 3. Update applicable formulas in the "Total Federal Deficient / (Excess) Deferred Income Taxes" and "Total State Deficient / (Excess) Deferred Income Taxes" sections to ensure appropriate inclusion of deficient / (excess) ADIT balances related to rate changes occurring after September 30, 2018.
- 4. Insert note explaining the event giving rise to the deficient / (excess) ADIT including the start and end date for the amortization. The amortization ceases after the related regulatory asset / liability is drawn down to zero.

Notes

A Deficient and (excess) ADIT related to the Tax Cuts and Jobs Act of 2017 (TCJA) will be amortized beginning January 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al.

The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations

may be changed if required by audit adjustments, amendments to income tax returns, or new IRS guidance. The amortization of protected property related deficient and (excess) ADIT will be calculated using the Average Rate Assumption Method (ARAM) or a manner that complies with the normalization requirements and may vary by year depending on where each underlying asset resides in its individual life cycle. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related deficient and (excess) ADIT will be fully amortized by December 31, 2021. Note - The amortization formula in Column F will change based on where ComEd resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.

- B The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Illinois "Corporate Rate Increase of 2017" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related excess and deficient ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note The amortization formula in Column G will change based on where ComEd resides in the amortization cycle. The current year amortization of excess and deficient deferred income taxes is recorded in FERC Accounts 410.1 and 411.1.

The remaining unamortized deficient and (excess) ADIT related to the Illinois "Corporate Rate Increase of 2011" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related excess and deficient ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of federal taxes. Note - The amortization formula in Column G will change based on where ComEd resides in the amortization cycle. The current year amortization of excess and deficient deferred income taxes is recorded in FERC Accounts 410.1 and 411.1.

Commonwealt
h Edison
Company
Accumulated
Deferred
Income Taxes
Remeasureme
nt
Attachment
1C - Deficient
/ Excess
Deferred
Income Taxes
Worksheet

	Tax Cuts and Jobs Act of 2017																					
					- Pre F cembe				ADIT -	Post					Deficien		Deferred	Income Taxe	s (Decembe	r 31, 2017)		
Li ne	Detailed Descripti on	Descripti on	Catego ry	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recover able	Income Tax Regulat ory Asset / Liabilit y Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdicti on Allocator	Electric Transmis sion	Alloc ator (Note B)	Transmis sion Allocate d	FERC Acco unt
		-	· ,				(G) = (F)	(H) = (E)		70		(L) =	(J)			7 500 5		7	0.0.1		-	
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(F) * 35 %	+ (F) + (G)	(I)	(J) = (I) * 21%	(K)	(K) * 21 %	+ (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Accrued Holiday	Accrued Holiday	Unprote cted Non- Propert y															Labor	Yes	13.61 %		190

2	Accrued Legal	Accrued Legal	Unprote cted Non- Propert y
3	Accrued Vacation	Accrued Vacation	Unprote cted Non- Propert y
4	Charitabl e Contributi ons	Charitabl e Contributi ons	Unprote cted Non- Propert y
5	CPS Energy Efficiency Fund	CPS Energy Efficiency Fund	Unprote cted Non- Propert y
6	Damage to Company Property	Damage to Company Property	Unprote cted Non- Propert y
7	Deferred Gain - Like Kind Exchang e	Deferred Gain - Like Kind Exchang e	Unprote cted Non- Propert y
8	Deferred Gain - Like Kind Exchang e	Deferred Gain - Like Kind Exchang e	Unprote cted Non- Propert y
9	Deferred Rental Expense	Deferred Rental Expense	Unprote cted Non- Propert y
10	Deferred Rental Expense	Deferred Rental Expense	Unprote cted Non- Propert y

	Labor	No	0.00%	190
	Labor	Yes	13.61 %	190
	Excluded	No	0.00%	190
	Excluded	No	0.00%	190
	Plant	Yes	23.34 %	190
	Excluded	No	0.00%	190
	Excluded	No	0.00%	190
	Labor	Yes	13.61 %	190
	Labor	Yes	13.61 %	190

11	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Unprote cted Non- Propert y
12	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Unprote cted Non- Propert y
13	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non- MGP (Mfg Gas Plants)	Unprote cted Non- Propert y
14	Executive Uninsure d Death Benefits after Retireme nt Incentive Compens ation Deferred Stock Bonus Plan	Executive Uninsure d Death Benefits after Retireme nt Incentive Compens ation Deferred Stock Bonus Plan	Unprote cted Non- Propert y Unprote cted Non- Propert y
16 17	Incentive Compens ation Plan Interest on Projected Tax Settleme nts Interest	Incentive Compens ation Plan Interest on Projected Tax Settleme nts Interest	Unprote cted Non- Propert y Unprote cted Non- Propert y
18	on	on	Unprote

100% Distributio n	No	0.00%	190
100% Distributio n	No	0.00%	190
100% Distributio n	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190

	Projected Tax Settleme nts	Projected Tax Settleme nts	cted Non- Propert y
19	Liability for Severanc e Plans Long- Term Debt - Revaluati on of Discount	Liability for Severanc e Plans Long- Term Debt - Revaluati on of Discount	Unprote cted Non- Propert y Unprote cted Non- Propert y
21	Long- Term Incentive - Cash	Long- Term Incentive - Cash	Unprote cted Non- Propert y
22	Long- Term Incentive - Cash	Long- Term Incentive - Cash	Unprote cted Non- Propert y
23	Long- Term Incentive - Cash	Long- Term Incentive - Cash	Unprote cted Non- Propert y
24	Manage ment Deferred Compens ation Plan	Manage ment Deferred Compens ation Plan	Unprote cted Non- Propert y
25	Manufact ured Gas Plants - Provision	Manufact ured Gas Plants - Provision	Unprote cted Non- Propert y
26	Merger Costs Midwest	Merger Costs Midwest	Unprote cted Non- Propert y
27	Generatio n	Generatio n	Unprote cted

Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190

	Settleme nt Asset	Settleme nt Asset	Non- Propert y
28	Obsolete Materials	Obsolete Materials	Unprote cted Non- Propert y
29	Other Accrued Expenses	Other Accrued Expenses	Unprote cted Non- Propert y
30	Other Current	Other Current	Unprote cted Non- Propert y
31	Other Current	Other Non Current	Unprote cted Non- Propert y
32	Partnersh ips	Partnersh ips	Unprote cted Non- Propert y
33	Partnersh ips	Partnersh ips	Unprote cted Non- Propert y
34	Partnersh ips	Partnersh ips	Unprote cted Non- Propert y
35	Post Retireme nt Health Care Liability Post Retireme nt Health	Post Retireme nt Health Care Liability Post Retireme nt Health	Unprote cted Non- Propert y Unprote
36	Care Liability	Care Liability	cted Non-

Plant	Yes	23.34 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	No	0.00%	190
Labor	No	0.00%	190

			Propert y
37	Post Retireme nt Health Care Liability	Post Retireme nt Health Care Liability	Unprote cted Non- Propert y
38	Provision for Bad Debt	Provision for Bad Debt	Unprote cted Non- Propert y
39	Public Utility Fund Contributi on	Public Utility Fund Contributi on	Unprote cted Non- Propert y
40	Regulator y (Asset)/Li ab: Transmis sion	Regulator y (Asset)/Li ab: Transmis sion	Unprote cted Non- Propert y
41	Revenue Subject to Refund Stock Options; Other	Revenue Subject to Refund Stock Options; Other	Unprote cted Non- Propert y Unprote
42	Equity Based Compens ation Stock Options; Other	Equity Based Compens ation Stock Options; Other	cted Non- Propert y Unprote
43	Equity Based Compens ation Stock Options; Other	Equity Based Compens ation Stock Options; Other	cted Non- Propert y
44	Equity Based Compens ation	Equity Based Compens ation	cted Non- Propert y
45	Supplem	Supplem	Unprote

Labor	No	0.00%	190
Revenue	Yes	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Labor Labor	Yes Yes	13.61 % 13.61 %	190 190

	ental Employe e Retireme nt Plan	ental Employe e Retireme nt Plan	cted Non- Propert y								
46	Taxes Other Than Income Taxes	Taxes Other Than Income Taxes	Unprote cted Non- Propert y					Plant	Yes	23.34 %	190
47	Use Tax Adjustme nt	Use Tax Adjustme nt	Unprote cted Non- Propert y					Plant	Yes	23.34 %	190
48	nt Workers Compens	Use Tax Adjustme nt Workers Compens	y Unprote					Plant	Yes	23.34 %	190
49	ation and Public Claims Reserve	ation and Public Claims Reserve	cted Non- Propert y Protecte					Labor	Yes	13.61 %	190
50	Federal NOL	Federal NOL	d Propert y Protecte					Plant	Yes	23.34 %	190
	Federal NOL Gross Up	Federal NOL Gross Up						Excluded	No	0.00%	190
	Reclass FAS 109 - TCJA Total	Reclass FAS 109 - TCJA	N/A N/A	_				 N/A N/A	No No	0.00%	 190 190
	FERC Account 190 FERC										
	Account 282 - Property (Note A)										
54		Protected	Protecte					Plant	Yes	23.34 %	282

	Property (PowerTa x) Non- Protected	Property (PowerTa x) Non- Protected	Propert y								
55	Property	Property (PowerTa	cted					Plant	Yes	23.34 %	282
56	Property (PowerTa x) - Transmis sion Non-	Non- Protected Property (PowerTa x)	cted					100% Transmiss ion	Yes	100.0 0%	282
57	Protected Property (PowerTa x) - Distributi on Gross	Non- Protected Property (PowerTa x) Gross	cted					100% Distributio n	No	0.00%	282
58	Up Reclass FAS 109	Up Reclass FAS 109	N/A					N/A	No	0.00%	282
59	- TCJA	- TCJA FIN 48 & Other	N/A					N/A	No	0.00%	282
60		Adjustme nt	N/A					 N/A	No	0.00%	 282
	FERC Account 282										
	FERC Account 283 - Non- Current (Note A)										
61	Accelerat ed Depr AMI - Related to Reg Assets	Accelerat ed Depr AMI - Related to Reg Assets	Unprote cted Non- Propert y					100% Distributio n	No	0.00%	283
62	Accrued Benefits	Accrued Benefits	Unprote cted Non- Propert y					Labor	Yes	13.61 %	283

63	Loss on Reacquir ed Debt	Loss on Reacquir ed Debt	Unprote cted Non- Propert y
64	Regulator y (Asset)/Li ab: AMP - Other Costs	Regulator y (Asset)/Li ab: AMP - Other Costs	Unprote cted Non- Propert y
65	Regulator y (Asset)/Li ab: AMP - retired meters and AMI costs	Regulator y (Asset)/Li ab: AMP - retired meters and AMI costs	Unprote cted Non- Propert y
66	Deferred Gain - Sale of Easemen t	Deferred Gain - Sale of Easemen t	Unprote cted Non- Propert y
67	Deferred Revenue - Fiber Optics Lease	Deferred Revenue - Fiber Optics Lease	Unprote cted Non- Propert y
68	Equity Earnings in Uncon Sub	Equity Earnings in Uncon Sub	Unprote cted Non- Propert y
69	Regulator y (Asset)/Li ab: Energy Efficiency	Regulator y (Asset)/Li ab: Energy Efficiency	Unprote cted Non- Propert y
70	Regulator y (Asset)/Li ab: MGP- Environm ental Remediat	Regulator y (Asset)/Li ab: MGP- Environm ental Remediat	Unprote cted Non- Propert
70	ion	ion	У

Plant	No	0.00%	283
Excluded	No	0.00%	283
100% Distributio n	No	0.00%	283
Plant	Yes	23.34 %	283
Communi cation	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283

	Pension	Pension		
	Contributi on - Net	Contributi on - Net	Unprote cted	
	of Book	of Book	Non-	
	Provision	Provision	Propert	
71	9.5%	9.5%	у	
	Pension	Pension		
	Contributi	Contributi	Unprote	
	on - Net of Book	on - Net	cted Non-	
	Provision	of Book Provision	Propert	
72	9.5%	9.5%	у	
	Pension	Pension	,	
	Contributi	Contributi	Unprote	
	on - Net	on - Net	cted	
	of Book	of Book	Non-	
73	Provision 9.5%	Provision 9.5%	Propert	
13	Pension	Pension	У	
	Contributi	Contributi	Unprote	
	on - Net	on - Net	cted	
	of Book	of Book	Non-	
	Provision	Provision	Propert	
74	9.5%	9.5%	У	
	Regulator	Regulator		
	У	У		
	(Asset)/Li	(Asset)/Li		
	ab:	ab:	Unprote	
	Distributi	Distributi	cted	
	on Rate	on Rate	Non-	
75	Case Matters	Case Matters	Propert	
73	Matters	Matters	У	
	Regulator	Regulator		
	у	у		
	(Asset)/Li	(Asset)/Li		
	ab: MGP-	ab: MGP-	Unprote	
	Environm	Environm	cted	
	ental Remediat	ental Remediat	Non- Propert	
76	ion	ion	у	
			,	
			Unprote	
	Reg	Reg	cted	
	Asset -	Asset -	Non-	
77	Capital	Capital	Propert	
11	Leases	Leases	У	
	Regulator	Regulator		
	у	у	Unprote	
	(Asset)/Li	(Asset)/Li	cted	
	ab:	ab:	Non-	
70	Distributi	Distributi	Propert	
78	on: Other	on: Other	У	

		Labor	Yes	13.61 %	283
		Labor	Yes	13.61 %	283
		Labor	Yes	13.61 %	283
		Labor	Yes	13.61 %	283
		Excluded	No	0.00%	283
		Excluded	No	0.00%	283
		Excluded	No	0.00%	283
		100% Distributio n	No	0.00%	283

	Deferred (A-Base)	Deferred (A-Base)	
	(A-Dase)	(A-Dasc)	
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	Unprote
	Distributi on: Other	Distributi on: Other	cted Non-
	Deferred	Deferred	Propert
79	(Merger)	(Merger)	У
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	Unprote
	Distributi on: Other	Distributi on: Other	cted Non-
	Deferred	Deferred	Propert
80	(Storm)	(Storm)	У
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	Unprote
	Distributi on	Distributi on	cted Non-
	Formula	Formula	Propert
81	Rate	Rate	У
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	Unprote
	Distributi on	Distributi on	cted Non-
	Formula	Formula	Propert
82	Rate	Rate	У
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	Unprote
	Distributi	Distributi	cted Non-
	on Rate Case	on Rate Case	Propert
83	Matters	Matters	У
	Regulator	Regulator	Unprote
	y (Asset)/Li	y (Λeset)/Li	cted Non-
	(Asset)/Li ab: Rider	(Asset)/Li ab: Rider	Propert
84	UF	UF	У
	Regulator	Regulator	Unprote
85	у	у	cted

	100%			
	Distributio n	No	0.00%	283
	100% Distributio n	No	0.00%	283
	Excluded	No	0.00%	283
	Excluded	No	0.00%	283
	Excluded	No	0.00%	283
	Excluded	No	0.00%	283
	Excluded	No	0.00%	283

	(Asset)/Li ab: Distributi on Rate Case Matters	(Asset)/Li ab: Distributi on Rate Case Matters	Non- Propert y
86	Chicago Arbitratio n Settleme nt Incentive Compens ation	Chicago Arbitratio n Settleme nt Incentive Compens ation	Unprote cted Non- Propert y Unprote
87	Capitalize d (Global Settleme nt)	Capitalize d (Global Settleme nt)	cted Non- Propert y
88	Midwest Generatio n Settleme nt Liab	Midwest Generatio n Settleme nt Liab	Unprote cted Non- Propert y
89	FIT on SIT	FIT on SIT	Unprote cted Non- Propert y
90	Swap and Hedging Transacti ons	Swap and Hedging Transacti ons	Unprote cted Non- Propert y
	Swap and Hedging Transacti	Swap and Hedging Transacti	Unprote cted Non- Propert
91 92	ons ITC Def Tax FAS 109	ons ITC Def Tax FAS 109	y N/A
93	Regulator y Asset Electric	Regulator y Asset Electric	N/A
94	SFAS109 - Regulator y Liability Electric	SFAS109 - Regulator y Liability Electric	N/A

Excluded	No	0.00%	283
100% Distributio n	No	0.00%	283
Excluded	No	0.00%	283
Excluded	No	0.00%	283
Plant	Yes	23.34 %	283
		23.34	
Plant	Yes	%	283
N/A	No	0.00%	283
N/A	No	0.00%	283
N/A	No	0.00%	283

96	Gross Up Reclass FAS 109 - TCJA Total FERC Account 283	Gross Up Reclass FAS 109 - TCJA	N/A N/A							 N/A N/A	No No	0.00% 0.00%	283 283
97	Grand Total							 					
									Protecte d Property				
									Unprote cted Property				
									Unprote cted Non- Property				
									Total Unprote cted				
									Total (Excess) / Deficien t ADIT				

Instructio ns

1. In accordance with ASC 740, deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred income tax balance sheet accounts (Accounts 190, 281, 282

and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes— Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision

for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes (ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement amount delineated by categroy (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

Categorization of items as protected or non-protected will remain as originally agreed, absent a change in guidance from the Internal Revenue Service (IRS) with respect to that items. Balances associated with the tax rate change will not be adjusted (except for amortization each year) absent audit adjustments, tax return amendments, or a change in IRS guidance. Any

resulting changes will be prominently disclosed including the basis for the change.
The allocation percentage in Column T are based on the applicable percentages at the date of the rate change and must remain fixed absent the Commission's express approval.

END

		Commonwealth	Edison Company		
	Attachm	ent 2 - Taxes Oth	er Than Income Worl	ksheet	
			Page 262-263		Allocated
Oth	her Taxes		Col (l)	Allocator	Amount
	Plant Related			Net Plant Allocator	
1					
2					
3					
4					
5					
6					
7					
8	Total Plant Related			%	
	Labor Related			Wages & Salary Allocator	
9					
10					
11					
12					
13					
14	Total Labor Related			%	
	Other Included			Net Plant Allocator	
15					
16					
17					
18	T. (10)			0/	
19	Total Other Included			<u>%</u>	
20	T (II I I I I I I I I I				
20	Total Included (Lines 8 + 14 + 19)				
21	Currently Excluded				
21 22					
23					
24					
25					

26						
27						
28		Subtotal, Excluded				
29	Tot	al, Included and Excluded (Line 20 + Line 28)				
30	Tot	al Other Taxes from p114-117.14.c				
31		Difference (Line 29 - Line 30)		1		
	<u>Cri</u>	teria for Allocation:				
	A	Other taxes that are incurred through ownership of plant including trans	mis	sion plant will be alloca	ted based on the Net Plant	
		Allocator. If the taxes are 100% recovered at retail they shall not be inc	lud	ed.		
	В	Other taxes that are incurred through ownership of only general or intan	gibl	le plant will be allocated	d based on the Wages and Salary	
		Allocator. If the taxes are 100% recovered at retail they shall not be inc	lud	ed.		
	С	Other taxes that are assessed based on labor will be allocated based on t	he V	Wages and Salary Alloc	ator.	
	D	Other taxes except as provided for in A, B and C above, that are incurre	d ar	nd (1) are not fully reco	vered at retail or (2) are	
		directly or indirectly related to transmission service will be allocated ba	sed	on the Net Plant Alloca	tor; provided, however, that	
		overheads shall be treated as in footnote B above.				
	Е	Excludes prior period adjustments in the first year of the formula's operation	atio	n and reconciliation for	the first year.	

	Commonwealth Edison Company		
	Attachment 3 - Revenue Credit Workpaper		
	• •		
	Accounts 450 & 451		
1	Late Payment Penalties Allocated to Transmission		
	Account 454 - Rent from Electric Property		
2	Rent from Electric Property - Transmission Related		
	Account 456 - Other Electric Revenues (Note 1)		
3	Transmission for Others (Note 3)		
4	Schedule 1A		
5	Net revenues associated with Network Integration Transmission Service (NITS) for which the load is not included between NITS credits from PJM and PJM NITS charges paid by Transmission Owner) (Note 3)	in the divisor (difference	
6	Point to Point Service revenues for which the load is not included in the divisor received by Transmission Owner	<u> </u>	-
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)	-
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), this formula, except as specifically provided for elsewhere in this Attachment or elsewhere in the formula will be in line 174 of Appendix A.	icluded as a revenue credit or i	ncluded in the peak on
16	Note 2: If the costs associated with the Directly Assigned Transmission Facility Charges are included in the Rates, the costs associated with the Directly Assigned Transmission Facility Charges are not included in the Rates, the ass		
17	Note 3: If the facilities associated with the revenues are not included in the formula, the revenue is shown here, but Cost Support. For example revenues associated with distribution facilities. In addition Revenues from Schedule 12 are credited under Schedule 12.		

		Commonwealth Edison Compan	y	
	Return and Taxes with 100 Basis Point increase in ROE	Attachment 4 – Calculation of 100 Basis Point I	ncrease in ROE	
A	100 Basis Point increase in ROE and Income Taxes		Line 30 + Line 42 from below	
A	100 Basis Foliit increase in ROE and income Taxes		Line 30 + Line 42 Hom below	
В	100 Basis Point increase in ROE			1.00%
Return Cal	oulation			
Return Cal	Cuation		Appendix A Line or Source Reference	
1	Rate Base		(Line 41 + Line 54)	
	Long Term Interest			
2	Long Term Interest		Attachment 5	
3	Less LTD Interest on Securitization Bonds		Attachment 8	
4	Long Term Interest		(Line 99 - Line 100)	
5	Preferred Dividends	enter positive	p118-119.29.c	
	Common Stock			
6	Proprietary Capital		p112-113.16.c	
7	Less Accumulated Other Comprehensive Income Account 219		p112-113.15.c	
8	Less Preferred Stock		(Line 114)	
9	Less Account 216.1		p112-113.12.c	
1 0	Common Stock		(Line 103 - 104 - 105 - 106)	
	Capitalization			
1 1	Long Term Debt		p112-113.18-21.c	
1 2	Less Loss on Reacquired Debt		p110-111.81.c	
1 3	Plus Gain on Reacquired Debt		p112-113.61.c	
1 4	Less ADIT associated with Gain or Loss		Attachment 1A - ADIT, Line 6	
1 5	Less LTD on Securitization Bonds		Attachment 8	
1 6	Total Long Term Debt		(Line 108 - 109 + 110 - 111 - 112)	
1 7	Preferred Stock		p112-113.3.c	
1 8	Common Stock		(Line 107)	
19	Total Capitalization		(Sum Lines 113 to 115)	
2 0	Debt %	Total Long Term Debt	(Line 113 / Line 116)	%
2 1	Preferred %	Preferred Stock	(Line 114 / Line 116)	9%
2 2	Common %	Common Stock	(Line 115 / Line 116)	9%
2 3	Debt Cost	Total Long Term Debt	(Line 101 / Line 113)	
2 4	Preferred Cost	Preferred Stock	(Line 102 / Line 114)	
2 5	Common Cost	Common Stock	(Line 122 + 100 basis points)	12.5%
2 6	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	-
2 7	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	
	.		1 \ \ ' ' /	

2 8	Weighted Cost of Common	Common Stock		(Line 119 * Line 122)	
2 9	Rate of Return on Rate Base (ROR)			(Sum Lines 123 to 125)	
3 0	Investment Return = Rate Base * Rate of Return			(Line 55 * Line 126)	
C o r	n posite Income Ta	x e s			
	Income Tax Rates				
3 1	FIT=Federal Income Tax Rate		(Note I from Appendix A)		%
3 2	SIT=State Income Tax Rate or Composite		(Note I from Appendix A)		%
3 3	p = percent of federal income tax deductible for state purposes			Per State Tax Code	%
3 4	Т	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		%
3 5	CIT = T/(1-T)				%
		1 / (1-			
3 6	Tax Gross-Up Factor	T)			
	ITC Adjustment		(Note U from Appendix A)		
3 7	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT	-
3 8	Tax Gross-Up Factor			(Line 36)	%
3 9	Net Plant Allocation Factor			(Line 14)	%
4 0	ITC Adjustment Allocated to Transmission			(Line 37 * 38 * 39)	
	Other Income Tax Adjustment				
4 1	Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note R from Appendix A)	Attachment 5, Line 136a	
4 2	Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note R from Appendix A)	Attachment 5, Line 136b	
4 3	Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note R from Appendix A)	Attachment 5, Line 136c	
44	Amortization of Other Flow-Through Items - Transmission Component		(Note R from Appendix A)	Attachment 5, Line 136d	
45	Other Income Tax Adjustments - Expense / (Benefit)			Line 41 + 42 + 43 + 44	
46	1Tax Gross-Up Factor			Line 36	<u>%</u>
47	Other Income Tax Adjustment			Line 136e*136f	
48	Income Tax Component =	CIT=(T/1-T) * Investment Retu	ırn * (1-(WCLTD/R)) =	[Line 35 * Line 30 * (1- (Line 26 / Line 29))]	
49	Total Income Taxes			(Line 40 +Line 47 + Line 48))	

Commonwealth Edison Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Electric	/ Non-electric Cost Support					1	
Appendix	A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion		Details
	Plant Allocation Factors						
8	Accumulated Amortization	(Note A)	p200-201.21.c				
	General Plant Direct Assignment of Account 397				DA to Trans.		
26	Account No. 397 Directly Assigned to Transmission		p204-207.94.g				Assignment based on locational analysis performed pursuant to protocol 1.g.iii.7.v and detailed in Attachment accompanying Annual Update Filing.
	The countries of Breeze, The spire of Transmission		para zono ng				Triangle accompanying Timian opamic Timigi
	Accumulated Depreciation and Amortization	<u> </u>	<u> </u>				
32	Less: Amount of General Depreciation Associated with Acct. 397	_	p219.28c (footnote)				
	Materials and Supplies						
45	Stores Expense Undistributed (Account 163)	(Note A)	p227.16.c				
	Allocated General & Common Expenses	_					
60	Plus Transmission Lease Payments	(Note A)	p200-201.4.c				
	Depreciation Expense						
88	Amount of General Depreciation Expense Associated with Acct. 397		p336-337.10.f footnote				Acct. 397 Depreciable Plant Balance times Depreciation Rate

Transmission / Non-transmission Cost Support

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s an Instructions	Form 1 Amount	Transmission Related	Non-transmission Related	Details	
28	Plant Held for Future Use (Including Land)	(Note C) p.214.47.d				
						Note: At each annual update, company will provide for each parcel of land a description of its intended use within a 15 year period.

CWIP & Expensed								
Lease Worksheet				j l	l			

Ар	pen	dix A Line #s, Descriptions, Instructio		Page #s and	Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Pl	ant Allocation Factors						
6		Electric Plant in Service	(Note B)	p204- 207.104.g				
	Pl	lant In Service						
15		Transmission Plant In Service	(Note B)	p204- 207.58.g				
		ccumulated						
30	שׁ	Transmission Accumulated Depreciation	(Note J)	p219.25.c				

Su	ppo	Dues Cost ort hment A Line #s, Descri and Inst	otes, For	m 1 Page #s	Form 1 Amount	EPRI Dues	Deta	ils			
		llocated General & common Expenses									
70		Less EPRI Dues	(Note D)	p352-353							

Adjustments to A & G

Expense

Expe	1150					
At	tachment A Line #s, Descriptions, Notes, Form 1 P Instructions	age #s and	Total	Adjustment	Adjusted Total	Details
	Allocated General & Common Expenses					
62	Total A&G	p.320- 323.197.b				Adjust to remove lobbying expense, if any.
63	Fixed PBOP expense	Company Records	7,818,071			
64	Actual PBOP expense	p.320- 323.198.b (footnote)				Current year actual PBOP expense
65	Salaries and Benefits of specified Exelon Corp top executives	Company Records				Elective adjustment to certain payroll and benefit costs of Exelon Corp's senior executive team.
66	Power Procurement Expense	p.320- 323.198.b (footnote)				

Regulatory Expense Related to Transmission Cost Support

	Appendix A Line #s, Descriptio	orm 1 Pag	ge #s and	Form 1 Amount	Transmissio n Related	Non- transmissi on Related	Details	
	Directly Assigned A&G							
74	Regulatory Commission Exp Account 928		(Note G)	p350-351.h				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						Safety Related	Non- safety Related	Detail	ls
	Directly Assigned A&G			_		_			
78	General Advertising Exp Account 930.1		(Note F)	p320- 323.191.b				_	

MultiState Workpaper

A	Appendix A Line #s, Description Instruct		ge #s and	State 1	State 2	State 3	State 4	State 5	D e t a i l s
	Income Tax Rates								
				IL					
129	SIT=State Income Tax Rate or Composite	(Note							

Education and Out Reach Cost

Support

	Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Educatio n & Outreach	Othe r	Details
Instructions Directly Assigned A&G					Amount	Outreach	r	Details
	Directly Assigned A&G							
75	General Advertising Exp Account 930.1		(Note	p320- 323.191.b	_		_	

Excluded Plant Cost

Support

A		ndix A Line #s, Description Instruct	ions		e #s and	Excluded Transmissi on Facilities		Description of the Facilities				
	A	djustment to Remove Rever ssociated with Excluded Tra acilities		nents								
149	Excluded Transmission (Note Facilities M)							Facilities	-			
		Instructions:				Enter \$					╅	
	1	Remove all investment belo transformers included in tra not a result of the RTEP Pro	ınsmission pl	generator ant in serv	step up vice that are							
	2	If unable to determine the is substation with investment below 69 kV,				Or						
		the following formula will be used:	Exampl e			Enter \$						
	A	Total investment in substation	1,000,00									
	В	Identifiable investment in Transmission (provide workpapers)										
	С	Identifiable investment in Distribution (provide workpapers)										
	D	Amount to be excluded $(A \times (C / (B + C)))$	400,000									
							Add mor	e lines if neces	sary			

Prepayments and Prepaid Pension

Asset

	Appendix A Line #s, Descripti Instru	ons, Notes, For	m 1 Page	#s and	Description of the Prepayments
44	Prepayments		W&S Allocat or		
	Prepayments	-		-	FERC Form 1 – p110-111.57.c
82	Prepaid Pension Asset				
	Prepaid Pension Asset (not to be included in Prepayments)	-			Stockholder contributed portion is shown on FERC Form 1 - p233.5.f Note: Attachment 1 excludes from transmission rate base the associated ADIT balance.
	Less ADIT	-			p.276-277 footnote
	Net Prepaid Pension Asset	-		-	

Outstanding Network Credits Cost Support

	Appendix A Line #s, Descriptions, N	otes, Form 1 P	age #s and	Instructions	Outstandin g Network Credits		Description	of the Credits				
	Network Credits				Enter \$							
53	Outstanding Network Credits			(Note N)								
						Total						
						Add more lines if nec	essary					

Adjustments to Transmission O&M

	Αŗ	opendix A Line #s, Descriptions, N	otes, Form 1 Pag	ge #s and I	nstructions	Total	LSE Adjustment	Transmission Related	Details
56		Transmission O&M	220 222 112 h					Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to remove PJM LSE expenses not recoverable in ComEd's OATT rate.	
50	+	Halishiission O&W			p320-323.112.b				
									See FERC Form 1, footnote to p320-323.97b.
57	57 Less Account 565 p320-323.96.b								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						Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
	Adjustment to Amortize Losses Associated with Interest Rate Swaps								
99	99 Long Term Interest 67.c							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

A	ppendix A Line #s, Descriptions, Notes	s, Form 1 Page #s and 1	Instructions	Interest on Network Credits	Description of the Interest on the Credits
1	Revenue Credits & Interest on Networl	k Credits			
		(Note	Company		
155	Interest on Network Credits	N)	Records		
					Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT

	Appendix A Line #s, Descriptions, Notes, Fo	orm 1 P	age #s and In	structions	Amou nt	Description & PJM Documentation
	Net Revenue Requirement					
171	Facility Credits under Section 30.9 of the PJM OATT				-	

PJM Load Cost Support

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

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 w	holesale custor	ners. This is					
confidential information in the poss	ession of PJM Interco	nnection, LLC.	:					
Total				-	-	-		

justments							
			Transmission Depreciation		Tax Rate from		Amount to
Component Description		Instruction References	Expense Amount	_	Attachment H-13A, Line 131		Attachment H-13A,Line 136e
Equity Comp Transmissio a Expense Amortization /(Excess) De	n Depreciation of Deficient eferred Taxes	Instr. 1, 2, 3 below	\$	Х		=	\$
(Excess) De (Federal) - T b Component Amortizati Deficient / (E	on Deficient / ferred Taxes ransmission on Excess)	Instr. 4 below					
Deferred Ta: (State) - Transmissio Component Amortization Flow-Throug	n of Other	Instr. 4 below Instr. 5					
d Transmissio Total Other	n Component Income Tax s - Expense /	below					\$

1.	
<u>Instr.</u>	
<u>#s</u>	Instructions
Inst.	Transmission Depreciation Expense is the
1	gross cumulative amount based upon tax
	records of capitalized AFUDC equity
	embedded in the gross plant attributable to
	the transmission function multiplied by the
	Capital Recovery Rate (described in
	Instruction 2).
Inst.	Capital Recovery Rate is the book depreciation rate applicable to the
2	underlying plant assets.
Inst.	"AFUDC Equity" category reflects the
3	nondeductible component of depreciation
	expense related to the capitalized equity
	portion of Allowance for Funds Used During
	Construction (AFUDC).
Inst.	Upon enactment of changes in tax law,
4	accumulated deferred income taxes are re-
	measured and adjusted in the Company's
	books of account, resulting in deficient or
	(excess) accumulated deferred income
	taxes (ADIT). Such deficient or (excess)
	ADIT attributed to the transmission function
	will be based upon tax records and
	calculated in the calendar year in which the
	deficient or (excess) amount was measured
	and recorded for financial reporting
	purposes. See Attachment 1B - ADIT
	Amortization, Column G, Line 31 and Line 79 for additional information and support for
	the current year amortization. The current
	year amortization of deficient and (excess)
	ADIT is recorded in FERC Accounts 410.1
	and 411.1.
Inst.	Other Flow-Through Items - In the past
5	regulatory agencies required certain federal
	and state income tax savings resulting from
	temporary differences between the amount
	of taxes computed for ratemaking purposes
	and taxes on the amount of actual current
	federal income tax liability to be immediately
	"flowed through" rates for certain assets.
	The "flow-through" savings were accounted
	for in deferred tax balances, based on the
	expectation and understanding that while
	tax savings would be immediately flowed
	through to ratepayers, the flow-through
	expense incurred when the temporary differences reverse would be recovered
	from ratepayers. The "Amortization of Other
I	nom ratopayors. The fundrazation of other

Flow-Through Items" represents the transmission portion of tax expense relating to the reversal of these temporary differences. The Other Flow-Through balance as of September 30, 2018 will reverse beginning October 1, 2018 based on the prescribed periods.

					nwealth Edison Company			
				Attachment	6 - Reconciliation Worksheet	; T	Γ	
Step								
	61.1.							
1	Calculation	on of Calendar Revenues for Trued-	∪p Yea	ar T		Filing Year minus 2	Filing Year	
	* . "					Timig Teat minus 2	minus 1	
	Line #							
	1	Rate (\$/MW-Year)			Appendix A, Line 174 of Applicable Update			
	2	Daily Rate (\$/MW-Day)			Line 1 / number of days in the year			
	3	Number of Days Effective in Cale	ndar Y	ear				
	4	1 CP Peak Total PJM Billed Revenues from A	\1:	1.1. 11. 4.4.	Appendix A, Line 173 of Applicable Update Lines 2 * 3 * 4			
	5	Total PJM Billed Revenues from A	Арриса	ble Opdate	Lines 2 * 3 * 4	-	-	
	-	Taya Un from amiliashla yadata			Appendix A, Line 169 of Applicable Update			
	6 7	True-Up from applicable update Effective Number of Days in Cale	ndar V	ear	Appendix A, Line 169 of Applicable Update	_		
							-	
	8	Total Number of Days in Calendar True-Up Included in PJM Billed R		es Above	Lines 6 * 7 / 8			
	,	True op meladed in 13M Bined N	Cvenac	l	Ellies 0 77 0			Total
	10	Billed PJM Revenues, Excluding I	mpact	of True-Up	Line 5 minus Line 9			
	Note: Fili	ng Year is the year when this Attacl	nment I	H-13A Forecast Form	ula is filed.			
2	Composio	on of Trued-Up File to Calendar Re	Venue					
۷	Comparis	on of Trucu-Op File to Calendar Re	venues					
		Trued-Up Revenue Requirement p	l er Line	es 168, 170 & 171 of	I Attachment 14			
		Minus: Calendar Revenues per Ste						
		(Refund)/Surcharge before interest	t					
		Interest on Amount of Refunds or Interest 35.19a for March Current		rges				
		Month	Yr	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Suro
				1	March Current Yr			harge
		Jun			0.0000%	11.5		
		Jul			0.0000%	10.5		
		Aug			0.0000%	9.5		
		Sep			0.0000%	8.5		
		Oct			0.0000%	7.5		
		Nov Dec			0.0000% 0.0000%	6.5 5.5		
		Jan			0.0000%	4.5		
		Feb			0.0000%	3.5		
		Mar			0.0000%	2.5		
		Apr			0.0000%	1.5		
		May Total			0.0000%	0.5		
+		ı olai						
-				Balance	Interest	Amort	Balance	
		Jun						
		Jul						
		Aug						
		Sep Oct						
		Nov						
		Dec						
		Jan						
		Feb						
		Mar						
		Apr May						
		Total with interest						
		Difference between the Trued-Up	Revenu	ie Requirement and the	he Calendar Billed Revenues			
		(excl. true-up) with interest						
		True-Up Adjustments						
		Total true-up amount						-
		Revenue Requirement based on m	ost rece	l ent Calendar Year dat	a with estimated Cap Adds for Filing Year			
		Net Zonal Revenue Requirement f			-			
		Net Zonai Revenue Requirement i	01 1 1111	-6				
					requirement in Attachment 14 - True-Up Formula.			

				ommonwealt	h Edison Co	ompany			
		A	ttachment 6a				orksheet		
\perp					_				
NT	T	·· Dl4 A L	1:4: C E:1:	V					
Ne	w Transmiss	sion Plant Add	ditions for Filing	Year					
 					Time Weigh	4-1 4			
+		(A)	(B)	(C)	(D) = (A) * (C)/12	ted Amounts $(E) = (B) * (C)/12$			
+		Transmission	CWIP EOY	(C) Weighting	Other Projects PIS	(E) = (B) · (C)/12			
		Plant Additions (monthly change in balance)	Balance and Increments	weighting	(Monthly change in balance)	CWIP EOY Balance and Increments			
+	Dec Balance			12	-	-			
1	Jan			11.5	-	-			
	Feb			10.5	-	-			
	Mar			9.5	-	-			
	Apr			8.5	-	-			
	May			7.5	-	-			
	Jun			6.5	-	-			
Ĺ	Jul			5.5	-	-			
	Aug			4.5	-	-			
igstyle	Sep			3.5	-	-			
\downarrow	Oct			2.5	-	-			
<u> </u>	Nov			1.5	-	-		1	
<u> </u>	Dec			0.5	-	-	T . 1		
-	Total	-	-		-	-	Total	1 (D)/4 4 1	1 (4)*10
₩	Novy Trongraigaia	n Dlant Additions for	Filing Year (weighted by	v ma amtha im a amvia a	#DIV/0!		Average Months [total co		
+			rining rear (weighted by	months in service)	-		Total Column E	To line 17 of	
	CWIP (Weighted	monthly balances)				-	Total Column E	To line 43 of	Appendix A
Note:	: This section of the	e worksheet will be no	ot be populated when calcu	ulating the actual revenu	ne requirement in Attac	chment 14 - True-Up F	Formula.		
			ot be populated when calcu	ulating the actual revenu	te requirement in Attac	chment 14 - True-Up F	Formula.		
	: This section of the		ot be populated when calcu	ulating the actual revenu	le requirement in Attac	chment 14 - True-Up F	Formula.		
For	r Reconcilia	tion only	ot be populated when calculated when calculate		ne requirement in Attac	chment 14 - True-Up F	To line 16 of Appendix A	A	
For	r Reconcilia	tion only			ne requirement in Attac			A	
R	r Reconciliat	tion only Transmission Plant A		1	te requirement in Attac			A	
R	r Reconciliat	tion only Transmission Plant A	dditions for Filing Year -	1				A	
R R	r Reconciliat	tion only Transmission Plant A	dditions for Filing Year -	1		\$ -		A	
R R	r Reconciliat	Transmission Plant A	dditions for Filing Year - ns actually placed in servi	1 ce in Filing Year - 1	Time Weigh	\$ -		A	
R	r Reconciliat	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 ce in Filing Year - 1 (C)	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change	\$ - Ited Amounts (E) = (B) * (C)/12 CWIP EOY Balance and		A	
R	emove actual New	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	ce in Filing Year - 1 (C) Weighting	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
R R	emove actual New dd weighted Trans Dec Balance	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 ce in Filing Year - 1 (C) Weighting	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - ted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
R R	emove actual New dd weighted Trans Dec Balance Jan	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
F O 1	emove actual New dd weighted Trans Dec Balance Jan Feb	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
R R	emove actual New dd weighted Trans Dec Balance Jan Feb Mar	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - tted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
R R	emove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments			
R R	emove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr May	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
R R	r Reconciliat emove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments			
R R	emove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	s - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments			
R R	emove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments		A	
F O 1	r Reconciliate emove actual New add weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - tted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments			
For	memove actual New Idd weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec	Transmission Plant Additio (A) Transmission Plant Additions (monthly change in balance)	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and Increments	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
For R	r Reconciliate emove actual New add weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov	Transmission Plant Additio (A) Transmission Plant Addition (A) Transmission Plant Additions (monthly change	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		
For R	memove actual New dd weighted Trans Dec Balance Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Total	Transmission Plant Addition (A) Transmission Plant Additions (Monthly change in balance)	dditions for Filing Year - ns actually placed in servi (B) CWIP EOY Balance and Increments	1 (C) Weighting 12 11.5 10.5 9.5 8.5 7.5 6.5 5.5 4.5 3.5 2.5 1.5 0.5	Time Weigh (D) = (A) * (C)/12 Other Projects PIS (Monthly change in balance)	\$ - Inted Amounts (E) = (B) * (C)/12 CWIP EOY Balance and Increments	To line 16 of Appendix A		

							Atta	nchment 7 - Tra	nsmission Enh	ancement Cha	rge Worksheet	t									
1	New Plant Carr	ying Charge																			
2	Fixed Charge	Rate (FCR) if not a CIAC																			
3	A	Appendix A Line No. 160		Net Plant Carrying C	harge without Depre	eciation															
5	B C	167		Net Plant Carrying C Line B less Line A	Charge per 100 Basis	Point in ROE withou	ıt Depreciation														
6	FCR if a																				
	CIAC																				
7	D	161		Net Plant Carrying C	Charge without Depre	eciation, Return, nor	Income Taxes														
8		lting from Formula in a g			or subsequent years	<u> </u>															
40																					
10 11 "Yes" if a project under PJM OATT	Details Schedule 12	(Yes or No)		West Loop 345 k	(100% CWIP)			West Loop	Plant in Service						-						
11 "Yes" if a project under PJM OATT Schedule 12, otherwise "No"		,																			
12 Useful life of the project 13 "Yes" if the customer has paid a lumpsum	Life CIAC	(Yes or No)																			
payment	CIAC	(Tes or No)																			
in the amount of the investment on line 17, Otherwise "No"																					
14 Input the allowed increase in ROE 15 From line 3 above if "No" on line 13 and		(Basis Points) 11.5% ROE	9/0				9/6				%										
From line 7 above if "Yes" on line 13	1																				
16 (Line 14/100 times line 5) + Line 15		for This Project	%				%				%										
17 Project subaccount of Plant in Service Account 101 or	Investment																				
106 if not yet classified 18 Line 17 divided by line 12	Annual Deprec	iation Exp																			
19 Month in which project is placed in service	In Service Mon	th (1-12)			-				-												
(e.g. Jan=1)			D. sissais s	D	F., P., .	D	D. circuia c	Di.di	En din e	D	Designation	Di.di	F., P., .	D	D. sissais s	D	F. die -	D	Total	Iti Chd	D C. I'd
20 21	W 11.5 %	Invest Yr 2007	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	1 otal \$	Incentive Charged	Revenue Credit
22	W Increased	2007																	\$	\$	<u></u>
23 24	W 11.5 % W Increased	2008 2008																	\$	\$	\$
25	W 11.5 %	2009																	\$	`	\$
26 27	W Increased W 11.5 %	2009 2010																	\$	\$	\$
28	W Increased	2010																	\$	\$	
29	W 11.5 % W Increased	2011 2011																	\$ \$	S	\$
31	W 11.5 %	2012																	\$	Ψ	\$
32	W Increased W 11.5 %	2012 2013																	\$	\$	•
34	W Increased	2013																	\$	\$	
35	W 11.5 %	2014																	\$		\$
37	W Increased W 11.5 %	2014 2015																	\$	3	\$
38	W Increased	2015																	\$	\$	
40	W 11.5 % W Increased	2016 2016													-				\$ \$	\$	\$
41	W 11.5 %	2017																	\$	Ψ	\$
42 43	W Increased W 11.5 %	2017 2018																	\$	\$	\$
44	W Increased	2018																	\$	\$	Ψ
45	W 11.5 % W Increased	2019 2019													<u> </u>				\$	•	\$
47	W 11.5 %	2020																	\$		\$
48	W Increased W 11.5 %	2020 2021																	\$	\$	•
50	W Increased	2021																	\$	\$	3
51	W 11.5 %	2022																	\$		\$
53	W Increased W 11.5 %	2022 2023																	\$ \$	\$	S
54	W Increased	2023																	\$	\$	
55	W 11.5 % W Increased	2024 2024																	\$	\$	\$
57	W 11.5 %	2025																	\$	φ	\$
58	W Increased W 11.5 %	2025 2026																	\$	\$	•
60	W Increased	2026																	\$	\$	
61											••••									, and	\$
On the formulas used in the Columns for		••••					••••	••••		••••	••••		••••	••••	••••	••••	••••	••••		\$	
lines 22+ are as follows For Plant in service: (first year means first y	year the project :-											For CWIP:	<u> </u>	1							
placed in service) (first year means first y	rear are project is			1								TOI CWII.									

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first	Beginning is the line 17 for that year
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	Depreciation is not used
"Ending" is "Beginning" less "Depreciation"	Ending is the same as Beginning
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	Revenue is Ending times line 16 for the current year
"Depreciation" thereafter	

Commonwealth Edison Company

Attachment 8 - Company Exhibit - Securitization Workpaper

Line #				
		Long Term Interest		
100		Less LTD Interest on Securit	ization Bonds	
		Capitalization		
112		Less LTD on Securitization	Bonds	
		Calculation of the above Securitiz	zation Adjustments	
	•			

Commonwealth Edison Company Attachment 9 - Depreciation Rates

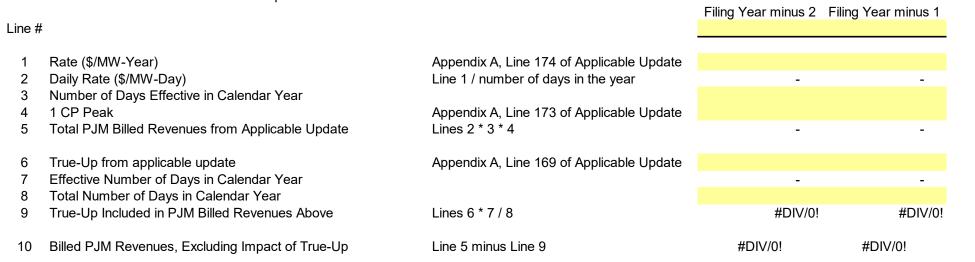
	Applied
	Deprec.
Plant Type	Rate (%)
1	
Transmission ¹	2.53
General and Intangible Plant	
Account 390: Structures and Improvement	2.60
Account 391.01: Office Furniture & Equipment: Office Machines	10.00
Account 391.02: Office Furniture & Equipment: Furniture/Equipment	6.67
Account 391.03: Office Furniture & Equipment: Computer Equipment	19.99
Account 392.00: Transportation Equipment - Passenger Cars	10.92
Account 392.01: Transportation Equipment -Tractor Trucks	1.24
Account 392.02: Transportation Equipment –Trailers	4.41
Account 392.05: Transportation Equipment - Trucks < 13,000 pounds	7.45
Account 392.06: Transportation Equipment - Trucks >= 13,000 pounds	5.86
Account 393: Stores Equipment	6.67
Account 394: Tools, Shop, & Garage Equipment	4.00
Account 395: Laboratory Equipment	6.67
Account 396: Power Operated Equipment	6.63
Account 397: Communications Equipment	7.33
Account 397.01: Communications Equipment: Mesh Comm. Network Devices	11.00
Account 397.02: Communications Equipment: Smart Street Lights	9.17
Account 397.,03: Communications Equipment: SCADA, Fiber Optic, and Microwave Equipment	2.27
Account 398: Miscellaneous Equipment	6.67
Account 303: Miscellaneous Intangible Plant	10.30

¹ComEd applies a single composite depreciation rate to Transmission Plant. The composite rate is determined by calculating the weighted average rate of Accounts 350-359. Within five years of the effective date of the Settlement in Docket No ER19-5 et al, and at least every five years thereafter, ComEd will file an FPA Section 205 rate proceeding to revise its depreciation rates (unless the company has otherwise submitted an FPA Section 205 rate filing that addresses its depreciation rates in the prior five years).

Commonwealth Edison Company Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued-Up Year



Note: Filing Year is the year when this Attachment H-13A Forecast Formula is filed.

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Lines 168, 170 & 171 of Attachment 14 Minus: Calendar Revenues per Step 1 above (Refund)/Surcharge before interest

#DIV/0! #DIV/0! Total

#DIV/0!

	Yr	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Surcharg
			March Current Yr			
un		#DIV/0!	0.0000%	11.5	#DIV/0!	#DIV/0!
ul		#DIV/0!	0.0000%	10.5	#DIV/0!	#DIV/0!
Aug		#DIV/0!	0.0000%	9.5	#DIV/0!	#DIV/0!
Sep		#DIV/0!	0.0000%	8.5	#DIV/0!	#DIV/0!
Oct		#DIV/0!	0.0000%	7.5	#DIV/0!	#DIV/0!
lov		#DIV/0!	0.0000%	6.5	#DIV/0!	#DIV/0!
Dec		#DIV/0!	0.0000%	5.5	#DIV/0!	#DIV/0!
an		#DIV/0!	0.0000%	4.5	#DIV/0!	#DIV/0!
eb		#DIV/0!	0.0000%	3.5	#DIV/0!	#DIV/0!
<i>l</i> lar		#DIV/0!	0.0000%	2.5	#DIV/0!	#DIV/0!
\pr		#DIV/0!	0.0000%	1.5	#DIV/0!	#DIV/0!
Лау		#DIV/0!	0.0000%	0.5	#DIV/0!	#DIV/0!
otal		#DIV/0!				#DIV/0!
		Balance	Interest	Amort	Balance	
un		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
ul		#DIV/0! #DIV/0!	0.0000%	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
Aug		#DIV/0! #DIV/0!	0.0000%	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
Sep		#DIV/0!	0.0000%	#DIV/0!	#DIV/0! #DIV/0!	
Oct		#DIV/0! #DIV/0!	0.0000%	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
Nov		#DIV/0!	0.0000%	#DIV/0!	#DIV/0! #DIV/0!	
Dec		#DIV/0!	0.0000%	#DIV/0!	#DIV/0! #DIV/0!	
an		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
eb		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
∕lar		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Apr		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Лay				#[)[\//()[#1)1\//()1	

Commonwealth Edison Company Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued-Up Year

Calcal	ation of Galondar Revenues for Traca op Tear			
			Filing Year minus 2	Filing Year minus 1
Line #	!		2023 Update	2024 Update
1	Rate (\$/MW-Year)	Appendix A, Line 174 of Applicable Update	39,796	38,531
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	108.73	105.28
3	Number of Days Effective in Calendar Year		152	214
4	1 CP Peak	Appendix A, Line 173 of Applicable Update	22,467	22,467
5	Total PJM Billed Revenues from Applicable Update	Lines 2 * 3 * 4	371,318,861	506,160,271
6	True-Up from applicable update	Appendix A, Line 169 of Applicable Update	22,883,662	11,114,182
7	Effective Number of Days in Calendar Year		152	214
8	Total Number of Days in Calendar Year		366	366
9	True-Up Included in PJM Billed Revenues Above	Lines 6 * 7 / 8	9,503,597	6,498,456
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	361,815,264	499,661,815

Total 861,477,079

Note: Filing Year is the year when this Attachment H-13A Forecast Formula is filed.

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Lines 168, 170 & 171 of Attachment 14 Minus: Calendar Revenues per Step 1 above (Refund)/Surcharge before interest

\$ 909,662,466 \$ 861,477,079 48,185,387

Interest on Amount of Interest 35.19a for Ma		arges	0.68	<mark>00%</mark>		
Month	Yr	1/12 of Step 2	Interest 35.19a for March Current Yr	Months	Interest	(Refund)/Surcharge
Jun	2024	4,015,449	0.6800%	11.5	314,008	4,329,457
Jul	2024	4,015,449	0.6800%	10.5	286,703	4,302,152
Aug	2024	4,015,449	0.6800%	9.5	259,398	
Sep	2024	4,015,449	0.6800%	8.5	232,093	
Oct	2024	4,015,449	0.6800%	7.5	204,788	
Nov	2024	4,015,449	0.6800%	6.5	177,483	
Dec	2024	4,015,449	0.6800%	5.5	150,178	
Jan	2025	4,015,449	0.6800%	4.5	122,873	
Feb	2025	4,015,449	0.6800%	3.5	95,568	
Mar	2025	4,015,449	0.6800%	2.5	68,263	
Apr	2025	4,015,449	0.6800%	1.5	40,958	
May	2025	4,015,449	0.6800%	0.5	13,653	
Total		48,185,387				50,151,351
		Balance	Interest	Amort	Balance	
Jun	2025	50,151,351	0.6800%	4,366,298	46,126,082	
Jul	2025	46,126,082	0.6800%	4,366,298	42,073,441	
Aug	2025	42,073,441	0.6800%	4,366,298	37,993,242	
Sep	2025	37,993,242	0.6800%	4,366,298	33,885,298	
Oct	2025	33,885,298	0.6800%	4,366,298	29,749,420	
Nov	2025	29,749,420	0.6800%	4,366,298	25,585,418	
Dec	2025	25,585,418	0.6800%	4,366,298	21,393,100	
Jan	2026	21,393,100	0.6800%	4,366,298	17,172,275	
Feb	2026	17,172,275	0.6800%	4,366,298	12,922,748	
Mar	2026	12,922,748	0.6800%	4,366,298	8,644,325	
Apr	2026	8,644,325	0.6800%	4,366,298	4,336,808	
May	2026	4,336,808	0.6800%	4,366,298	-	
Total with interest	2020	1,000,000	0.000070	52,395,579		
Difference between th	o Trued Un Deven	ue Requirement and the Caler	adar Pillad Payanyaa			
	•	ue Requirement and the Caler	idai billed Revenues	E2 20E E70		
(excl. true-up) with inte				52,395,579		
True-Up Adjustments				<u>-</u>		
Total true-up amount				52,395,579		
			estimated Cap Adds for Filing Year			
Net Zonal Revenue R	equirement for Filin	ng Year		984,792,516		

Commonwealth Edison Company Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued-Up Year

	от отполнительного по том ор том		Filing Year minus 2	Filing Year minus 1
Line :	#		2022 Update	2023 Update
1	Rate (\$/MW-Year)	Appendix A, Line 174 of Applicable Update	36,069	39,796
2	Daily Rate (\$/MW-Day)	MW-Day) Line 1 / number of days in the year		109.03
3	Number of Days Effective in Calendar Year		151	214
4	1 CP Peak	Appendix A, Line 173 of Applicable Update	21,262	21,262
5	Total PJM Billed Revenues from Applicable Update	Lines 2 * 3 * 4	317,269,575	496,101,537
6	True-Up from applicable update	Appendix A, Line 169 of Applicable Update	(11,637,833)	22,883,662
7	Effective Number of Days in Calendar Year		151	214
8	Total Number of Days in Calendar Year		365	365
9	True-Up Included in PJM Billed Revenues Above	Lines 6 * 7 / 8	(4,814,556)	13,416,722
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	322,084,130	482,684,815

Total 804,768,945

Note: Filing Year is the year when this Attachment H-13A Forecast Formula is filed.

2 Comparison of Trued-Up File to Calendar Revenues

Trued-Up Revenue Requirement per Lines 168, 170 & 171 of Attachment 14 Minus: Calendar Revenues per Step 1 above (Refund)/Surcharge before interest

\$ 834,073,019 \$ 804,768,945 29,304,074

Interest on Amount of Refunds or Surcharges Interest 35.19a for March Current Yr			0.7200%					
Month	Yr	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Surcharge		
			March Current Yr					
Jun	2023	2,442,006	0.7200%	11.5	202,198	2,644,204		
Jul	2023	2,442,006	0.7200%	10.5	184,616			
Aug	2023	2,442,006	0.7200%	9.5	167,033			
Sep	2023	2,442,006	0.7200%	8.5	149,451	2,591,457		
Oct	2023	2,442,006	0.7200%	7.5	131,868			
Nov	2023	2,442,006	0.7200%	6.5	114,286	2,556,292		
Dec	2023	2,442,006	0.7200%	5.5	96,703	2,538,710		
Jan	2024	2,442,006	0.7200%	4.5	79,121	2,521,127		
Feb	2024	2,442,006	0.7200%	3.5	61,539	2,503,545		
Mar	2024	2,442,006	0.7200%	2.5	43,956	2,485,962		
Apr	2024	2,442,006	0.7200%	1.5	26,374	2,468,380		
May	2024	2,442,006	0.7200%	0.5	8,791	2,450,797		
Total		29,304,074				30,570,010		
		Balance	Interest	Amort	Balance			
Jun	2024	30,570,010	0.7200%	2,668,292	28,121,822			
Jul	2024	28,121,822	0.7200%	2,668,292	25,656,008			
Aug	2024	25,656,008	0.7200%	2,668,292	23,172,439			
Sep	2024	23,172,439	0.7200%	2,668,292	20,670,989			
Oct	2024	20,670,989	0.7200%	2,668,292	18,151,528			
Nov	2024	18,151,528	0.7200%	2,668,292	15,613,927			
Dec	2024	15,613,927	0.7200%	2,668,292	13,058,056			
Jan	2025	13,058,056	0.7200%	2,668,292	10,483,782			
Feb	2025	10,483,782	0.7200%	2,668,292	7,890,974			
Mar	2025	7,890,974	0.7200%	2,668,292	5,279,497			
Apr	2025	5,279,497	0.7200%	2,668,292	2,649,217			
May	2025	2,649,217	0.7200%	2,668,292	(0))		
Total with interest				32,019,501				
	•	ue Requirement and the Cale	ndar Billed Revenues					
(excl. true-up) with int			32,019,501					
True-Up Adjustments			(692,279)					
Total true-up amount				31,327,222				
Dovonuo Domino	ot boood on mass! :	soont Colondor Vaar datath	estimated Can Adda for Filing Var-	PEAFOA DOC				
-		ecent Calendar Year data with	\$ 854,564,966 885,803,480					
Net Zonal Revenue Requirement for Filing Year 885,892,189								

Attachment E

Commonwealth Edison Company Comparison of Current Formula vs. Proposed Formula 2024 Reconciliation Included in 2025 Annual Update

Note: This calculation is for illustrative purposes only. Any charge or credit calculated herein will not be applied to future rates.

Line No.	Description	Source	Current Formula	Proposed Formula	Variance Charge/(Credit)
1	Calendar Year (2024) Actual Rev. Req.	2025 Annual Update, Attachment 14, Appendix A, line 172	909,662,466	909,662,466	-
2	Current: Rate Year (June 2024-May 2025) Projected Rev. Req Proposed: Calendar Year (2024) Revenues	Current: 2024 Annual Update, Attachment H-13A, Appendix A, lines 168, 170 and 171 Proposed: Attachment D1, Attachment 6, line 10	854,564,966	861,477,079	6,912,113
3	True-Up Rev. Req. Before Interest	Line 1 minus Line 2	55,097,500	48,185,387	(6,912,113)
4	Interest pursuant to 18 C.F.R. § 35.19a	Current: 2025 Annual Update, Attachment H-13A, Attachment 6 Proposed: Attachment D1, Attachment 6	4,814,137	4,210,192	(603,945)
5	True-Up Rev. Req. with Interest	urrent: 2025 Annual Update, Attachment H-13A, Appendix A, line 169 oposed: Attachment D1, Appendix A, line 169	59,911,637	52,395,579	(7,516,058)

Attachment 6 Rename to Reconciliation Worksheet

Delete Capital Additions Calculations and Move to New Attachment 6A

Revise reconciliation so that it now compares transmission revenues billed by PJM in Filing Year minus One to computed transmission costs in Filing Year

minus One, and then adds interest at FERC rate.

Create new Transmission Capital Additions Worksheet Attachment 6A

> Worksheet from prior Attachment 6 to reflect planned Transmission Capital Additions for Filing Year and Transmission Capital Additions actually placed

into service for Filing Year minus one

UNITED STATES OF AMERICA BEFORE THE FEDERAL ENERGY REGULATORY COMMISSION

Commonwealth Edison Company) Docket No. ER25-__-000

ATTESTATION

I, Jason M. Decker, Vice President of Regulatory Policy & Strategy for Commonwealth Edison Company, declare under penalty of perjury that, to the best of my knowledge, information, and belief, the cost of service materials and supporting data submitted as part of this filing are a true, accurate, and current representation of Commonwealth Edison Company's books, budgets, or other corporate documents.

Jason M. Decker Vice President, Regulatory Policy and Strategy Commonwealth Edison Company

September 10, 2025