



September 15, 2025

Via eTariff

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  
Docket No. ER25- -000**

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act (“FPA”),<sup>1</sup> Part 35 of the regulations of the Federal Energy Regulatory Commission (“Commission”),<sup>2</sup> 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”),<sup>3</sup> 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

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<sup>1</sup> 16 U.S.C. § 824d.

<sup>2</sup> 18 C.F.R. Pt. 35.

<sup>3</sup> 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.<sup>4</sup>

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,<sup>5</sup> Potomac Electric Power Company in Docket No. ER19-1475,<sup>6</sup> Atlantic City Electric Co. in ER20-2198;<sup>7</sup> Delmarva Power & Light Co. in ER20-2197,<sup>8</sup> and Baltimore Gas and Electric Company in Docket No. ER21-214.<sup>9</sup>

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<sup>4</sup> 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.

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

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

<sup>7</sup> *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).

<sup>8</sup> *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).

<sup>9</sup> *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,<sup>10</sup> 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,<sup>11</sup> 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:
  - Attachment D1: 2025 Annual Update;

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

<sup>10</sup> *Revisions to the Filing Process for Comm’n Forms*, Order No. 859, 167 FERC ¶ 61,241 at P 6 (2019).

<sup>11</sup> 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.

- 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.<sup>12</sup>

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

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<sup>12</sup> *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.<sup>13</sup>

### **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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<sup>13</sup> 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”).<sup>14</sup> The proposed true-up mechanism is similar to many that have been recently accepted by the Commission.<sup>15</sup> In conclusion, the proposed true-up mechanism is just and reasonable and is supported by Commission precedent.

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<sup>14</sup> *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).

<sup>15</sup> 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 True-Up (Projected Rev. Rqmt. or Actual Revenues)		Item Subject to True-Up (Actual Rev. Rqmt.)		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 true-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.<sup>16</sup>

#### **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,<sup>17</sup> 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.<sup>18</sup> 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. REQUEST 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

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<sup>16</sup> 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.

<sup>17</sup> Order No. 859, 167 FERC ¶ 61,241 at P 6.

<sup>18</sup> 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).<sup>19</sup>

## 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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<sup>19</sup>In 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 Region<sup>20</sup> by posting this filing electronically. In accordance with the Commission's regulations,<sup>21</sup> PJM will post a copy of this filing to the FERC filings section of its internet site,

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

<sup>21</sup> 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.<sup>22</sup>

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<sup>22</sup> 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,

Stan Berman

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*Attorneys for Exelon, on behalf of  
Commonwealth Edison Company*

Enclosures



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

Attachment H-13A							
Commonwealth Edison Company							
Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Instruction		Year
Shaded cells are input cells							
Allocators							
		Wages & 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		Wages & Salary Allocator			(Line 1 / Line 4)		%
		Plant Allocation Factors					
6		Electric Plant in Service		(Note B)	p207p204-207.104.g		
7		Accumulated Depreciation (Total Electric Plant)		(Note J)	p219.29.c		
8		Accumulated Amortization		(Note A)	p200-201.21.c		
9		Total Accumulated Depreciation			(Line 7 + 8)		
10		Net Plant			(Line 6 - Line 9)		
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		Transmission Plant In Service		(Note B)	p207p204-207.58.g		
16		For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year		For Reconciliation Only	Attachment 66a		
17		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			p207p204-207.99.g		
20		Intangible			p205p204-207.5.g		
21		Total General and Intangible Plant			(Line 19 + Line 20)		
22		Less: General Plant Account 397 -- Communications			p207p204-207.94.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)		
		Accumulated Depreciation		(Note X)			
30		Transmission Accumulated Depreciation		(Note J)	p219.25.c		
31		Accumulated General Depreciation		(Note J)	p219.28.c		
32		Less: Amount of General Depreciation Associated with Acct. 397		(Note J)	Attachment 5		
33		Balance of Accumulated General Depreciation			(Line 31 - Line 32)		
34		Accumulated Amortization			(Line 8)		
35		Accumulated General and Intangible Depreciation Ex. Acct. 397			(Line 33 + 34)		
36		Wage & Salary Allocator			(Line 5)		%
37		Subtotal General and Intangible Accum. Depreciation Allocated to Transmission			(Line 35 * Line 36)		
38		Percent of Acct. 397 Directly Assigned to Transmission			(Line 26 / Line 22)		%
39		Amount of Gen. Depr. Associated with Acct. 397 Directly Assigned to Trans.			(Line 38 * Line 32)		
40		Total Accumulated Depreciation			(Sum Lines 30, 37 & 39)		
41		Total Net Property, Plant & Equipment			(Line 29 - Line 40)		

Adjustment To Rate Base						
	Accumulated 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		
	Unamortized 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		
	CWIP for Incentive Transmission Projects					
43	CWIP Balances for Current Rate Year		(Note H)	Attachment 66a		
	Prepayments					
44	Prepayments (excluding Prepaid Pension Asset)		(Note A)	Attachment 5		
	Materials and Supplies					
45	Stores Expense Undistributed <del>Stores Expense</del> (Account 163)		(Note A)	p227.6.e- <del>6</del> -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) <del>footnote</del> (Transmission Plant)		
49	Total Materials & Supplies Allocated to Transmission			(Line 47 + Line 48)		
	Cash Working Capital					
50	Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Asset)			(Line 85 - Line 84)		
51	1/8th Rule			1/8		12.5%
52	Total Cash Working Capital Allocated to Transmission			(Line 50 * Line 51)		
	Network Credits					
53	Outstanding Network Credits		(Note N)	Attachment 5		
54	Total Adjustment to Rate Base			(Lines 42j + 43 + 44 + 49 + 52 - 53)		
55	Rate Base			(Line 41 + Line 54)		
Operations & Maintenance Expense						
	Transmission 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 Account 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)	p200-201.4.c		
61	Transmission O&M			(Lines 56 - 57 + 58 + 59 + 60)		
	Allocated Administrative & General Expenses					
62	Total A&G			Attachment 5		
63	Plus: Fixed PBOP expense		(Note J)	fixed		7,818,071
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			p223p320-323.185.b		
68	Less Regulatory Commission Exp Account 928		(Note E)	p223p320-323.189.b		
69	Less General Advertising Exp Account 930.1			p223p320-323.191.b		
70	Less EPRI Dues		(Note D)	p352- <del>4</del> -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)		
	Directly 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)		
		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)		

Depreciation & Amortization Expense						
		Depreciation Expense	(Note X)			
86		Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336-337.7.b&c&d		
87		General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336-337.10.b&c&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)	p336-337.1.d&ef		
91		Total		(Line 89 + Line 90)		
92		Wage & Salary Allocator		(Line 5)		%
93		General Depreciation & Intangible Amortization Allocated 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		Total Transmission Depreciation & Amortization		(Lines 86 + 95)		
Taxes Other than Income Taxes						
97		Taxes Other than Income Taxes		Attachment 2		
98		Total Taxes Other than Income Taxes		(Line 97)		
Return \ Capitalization Calculations						
		Long 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		Preferred Dividends	enter positive	p118-119.29.c		
		Common 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		Common Stock		(Line 103 - 104 - 105 - 106)		
		Capitalization				
108		Long Term Debt		p112-113.18 through -21.c		
109		Less Loss on Reacquired Debt		p110-111.81.c		
110		Plus Gain on Reacquired Debt		p112-113.61.c		
111		Less ADIT associated with Gain or Loss		Attachment 1A - ADIT, Line 6		
112		Less LTD on Securitization Bonds	(Note P)	Attachment 8		
113		Total Long Term Debt		(Line 108 - 109 + 110 - 111 - 112)		
114		Preferred Stock		p112-113.3.c		
115		Common Stock		(Line 107)		
116		Total Capitalization		(Sum Lines 113 to 115)		
117		Debt %	Total Long Term Debt	(Note Q)	(Line 113 / Line 116)	%
118		Preferred %	Preferred Stock		(Line 114 / Line 116)	%
119		Common %	Common Stock	(Note Q)	(Line 115 / Line 116)	%
120		Debt Cost	Total Long Term Debt		(Line 101 / Line 113)	

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 tax deductible for state purposes)		Per State Tax Code		%
131		T	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 Adjustment						
136a		Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note R)	Attachment 5, Line 136a		
136b		Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note R)	Attachment 5, Line 136b		%
136c		Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note R)	Attachment 5, Line 136c		
136d		Amortization of Other Flow-Through Items - Transmission Component		(Note R)	Attachment 5, Line 136d		
136e		Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d		
136f		Tax Gross-Up Factor			-(Line 132b)		
136g		Other Income Tax Adjustment			Line 136e*136f		
137	Income Tax Component =		(T/1-T) * Investment Return * (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			(Line 96)		
143A		Abandoned Plant Recovery Associated 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 Revenue Requirements Associated with Excluded 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 & Interest on Network Credits						
154		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 Charge						
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 Depreciation, Return, nor Income Taxes			(Line 157 - Line 86 - Line 127 - Line 138) / Line 158		
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
162		Gross Revenue Requirement Less Return and Taxes			(Line 152 - Line 145 - Line 146)		
163		Increased Return and Taxes			Attachment 4		
164		Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + Line 163)		
165		Net Transmission Plant			(Line 15 - Line 30)		
166		Net Plant Carrying Charge per 100 Basis Point increase in ROE			(Line 164 / Line 165)		

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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 Sch. 12 projects not paid by other PJM transmission			Attachment 7		
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)		<del>(Note ZZ)</del>	(Line 174)		\$

Notes

- A** Electric portion only
- B** Line 16, for the Reconciliation, includes New Transmission Plant that was actually placed in service ~~weighted by the number of months it was actually in service~~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 formulaic 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.
- ~~**ZZ** 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

Line	ADIT	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
1	ADIT-190						Total entered in Appendix A, Line 42a
2	ADIT-281						Total entered in Appendix 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)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification





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, Distribution, or Other Related	Only Transmission	Plant	Labor	Justification
Subtotal: ADIT-282 (FERC Form)							
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							
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





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**

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) BOY Balance	(G) Current Year Amortization	(H) EOY Balance
1	<b>Unprotected Non-Property</b>							
2	ADIT - 190	(Note A)	410.1	4 Years	\$ -			\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-			-
4	ADIT - 282	(Note A)	411.1	4 Years	-			-
5	ADIT - 283	(Note A)	411.1	4 Years				-
6	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
7	<b>Unprotected Property</b>							
8	ADIT - 190	(Note A)	410.1	Average Life	\$ -			\$ -
9	ADIT - 281	(Note A)	411.1	Average Life	-			-
10	ADIT - 282	(Note A)	411.1	Average Life				-
11	ADIT - 283	(Note A)	411.1	Average Life	-			-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
13	<b>Protected Property</b>							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ -			-
15	ADIT - 281	(Note A)	411.1	ARAM	-			-
16	ADIT - 282	(Note A)	411.1	ARAM				-
17	ADIT - 283	(Note A)	411.1	ARAM	-			-
18	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
19	<b>Total - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
Tax Reform Act of 1986								



	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	September 30, 2018  ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	<b>Protected Property</b>							
21	ADIT - 190	(Note B)	410.1	ARAM	\$ -			\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-			-
23	ADIT - 282	(Note B)	411.1	ARAM				-
24	ADIT - 283	(Note B)	411.1	ARAM	-			-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -
26	<b>Total - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -

Total Federal Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account 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	<b>Total - Deficient / (Excess) ADIT</b>	Col. H entered in Appendix A, Line 42g			\$	\$ -	\$ -	\$ -
32	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000	1.0000	1.0000
33	<b>Regulatory Asset / (Liability)</b>				\$	\$ -	\$ -	\$ -

Federal Income Tax Regulatory Asset / (Liability)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	Blended Dates BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
34	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)					-	-	-
36	<b>Total - Transmission Regulatory Asset / (Liability)</b>				\$	\$ -	\$ -	\$ -

State Deficient / (Excess) Deferred Income Taxes

Illinois (2017 Corporate Rate Change)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
37	<b>Unprotected Non-Property</b>							
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	(Note C)	411.1	4 Years	-			-
42	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
43	<b>Unprotected Property</b>							
44	ADIT - 190	(Note C)	410.1	Average Life	\$ -			\$ -
45	ADIT - 281	(Note C)	411.1	Average Life	-			-
46	ADIT - 282	(Note C)	411.1	Average Life	-			-
47	ADIT - 283	(Note C)	411.1	Average Life	-			-
48	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
49	<b>Protected Property</b>							
50	ADIT - 190	(Note C)	410.1	NA	\$ -			-
51	ADIT - 281	(Note C)	411.1	NA	-			-
52	ADIT - 282	(Note C)	411.1	NA	-			-
53	ADIT - 283	(Note C)	411.1	NA	-			-
54	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
55	<b>Total - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -

Illinois (2011 Corporate Rate Change)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56	<b>Unprotected Non-Property</b>							

57	ADIT - 190	(Note D)	410.1	4 Years	\$			\$ -
58	ADIT - 281	(Note D)	411.1	4 Years	-			-
59	ADIT - 282	(Note D)	411.1	4 Years	-			-
60	ADIT - 283	(Note D)	411.1	4 Years				-
61	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -
62	<b>Unprotected Property</b>							
63	ADIT - 190	(Note D)	410.1	Average Life	\$ -			\$ -
64	ADIT - 281	(Note D)	411.1	Average Life	-			-
65	ADIT - 282	(Note D)	411.1	Average Life				-
66	ADIT - 283	(Note D)	411.1	Average Life	-			-
67	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -
68	<b>Protected Property</b>							
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	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
74	<b>Total - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -

Total State Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account 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	<b>Total - Deficient / (Excess) ADIT</b>	Col. H entered in Appendix A, Line 42h			\$	\$ -	\$ -	\$ -
80	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000	1.0000	1.0000
81	<b>Regulatory Asset / (Liability)</b>				\$	\$ -	\$ -	\$ -

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	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
83	Account 254 (Other Regulatory Liabilities)					-	-	-
84	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Deficient / (Excess) Deferred 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	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
86	Account 254 (Other Regulatory Liabilities)					-	-	-
87	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -

Instructions

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.
- C 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.

- D

Tax Cuts and Jobs Act of 2017

				ADIT - Pre Rate Change (December 31, 2017)					ADIT - Post Rate Change (December 31, 2017)					Deficient / (Excess) Deferred Income Taxes (December 31, 2017)								
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	Federal Total ADIT	Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	Federal Total ADIT	Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated	FERC Account
	(A)	(B)	(C)	(D)	35%	(F)	(H) = (G) + (F) * 35%	(M) = (L) + (K) + (J) + (K) * 21%	(I)	21%	(K)	(L)	(M)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	<u>FERC Account 190 - Non-Current (Note A)</u>																					
1	Accrued Holiday	Accrued Holiday	Unprotected Non-Property															Labor	Yes	13.61%		190
2	Accrued Legal	Accrued Legal	Unprotected Non-															Labor	No	0.00%		190

FERC Account 190 - Non-Current (Note A)













**FERC**  
**Account**  
**282 -**  
**Property**  
**(Note A)**

**Total  
FERC  
Account  
282**

[illegible]



71	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property								Labor	Yes	13.61 %	283
72	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property								Labor	Yes	13.61 %	283
73	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property								Labor	Yes	13.61 %	283
74	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Environmental Remediation Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property								Labor	Yes	13.61 %	283
75	Regulatory (Asset)/Liab: Distribution Rate Case Matters	Regulatory (Asset)/Liab: Distribution Rate Case Matters	Unprotected Non-Property								Excluded	No	0.00%	283
76	Regulatory (Asset)/Liab: MGP-Environmental Remediation	Regulatory (Asset)/Liab: MGP-Environmental Remediation	Unprotected Non-Property								Excluded	No	0.00%	283
77	Reg Asset - Capital Leases	Reg Asset - Capital Leases	Unprotected Non-Property								Excluded	No	0.00%	283
78	Regulatory (Asset)/Liab:	Regulatory (Asset)/Liab:	Unprotected Non-Property								100% Distribution	No	0.00%	283







[illegible]

## Instructions

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 tax-related 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 re-measurement amount delineated by category (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

- A 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.
- 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.

**END**

Commonwealth Edison Company						
Attachment 2 - Taxes Other Than Income Worksheet						
				Page 262-263		Allocated
Other Taxes			Col (d)	Allocator	Amount	
	Plant 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				
7		Chicago Dark Fiber Rev. Tax				
8	Total Plant Related				%	
	Labor Related			Wages & Salary Allocator		
9		Unemployment & state unemployment				
10		FICA				
11		City of Chicago				
12						
13						
14	Total Labor Related				%	
	Other Included			Net Plant Allocator		
15						
16						
17						
18						
19	Total Other Included				%	
20	Total Included (Lines 8 + 14 + 19)					
	Currently Excluded					
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		Total, Included and Excluded (Line 20 + Line 28)				
30		Total Other Taxes from p114-117.14.c				
31		Difference (Line 29 - Line 30)		-		
		Criteria for Allocation:				
	A	Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the GrossNet Plant				
		Allocator. If the taxes are 100% recovered at retail they shall not be included.				
	B	Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary				
		Allocator. If the taxes are 100% recovered at retail they shall not be included.				
	C	Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.				
	D	Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are				
		directly or indirectly related to transmission service will be allocated based on the GrossNet Plant Allocator; provided, however, that				
		overheads shall be treated as in footnote B above.				
	E	Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.				

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

Commonwealth Edison Company							
Attachment 4 – Calculation of 100 Basis Point Increase in ROE							
		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		
B		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	p118-119.29.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		
10		Common Stock			(Line 103 - 104 - 105 - 106)		
		Capitalization					
11		Long Term Debt			p112-113.18-21.c		
12		Less Loss on Reacquired Debt			<del>p114</del> p110-111.81.c		
13		Plus Gain on Reacquired Debt			<del>p113</del> p112-113.61.c		
14		Less ADIT associated with Gain or Loss			Attachment <del>41A</del> - ADIT, Line 6		
15		Less LTD on Securitization Bonds			Attachment 8		
16		Total Long Term Debt			(Line 108 - 109 + 110 - 111 - 112)		
17		Preferred Stock			p112-113.3.c		
18		Common Stock			(Line 107)		
19		Total Capitalization			(Sum Lines 113 to 115)		
20		Debt %			Total Long Term Debt	(Line 113 / Line 116)	%
21		Preferred %			Preferred Stock	(Line 114 / Line 116)	%
22		Common %			Common Stock	(Line 115 / Line 116)	%
23		Debt Cost			Total Long Term Debt	(Line 101 / Line 113)	
24		Preferred Cost			Preferred Stock	(Line 102 / Line 114)	
25		Common Cost			Common Stock	(Line 122 + 100 basis points)	12.5%
26		Weighted Cost of Debt			Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	
27		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 m p o s i t e I n c o m e T a 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			T		$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			%
3 5			CIT = T / (1-T)					%
				1 / (1 - 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		
4 4			Amortization of Other Flow-Through Items - Transmission Component		(Note R from Appendix A)	Attachment 5, Line 136d		
4 5			Other Income Tax Adjustments - Expense / (Benefit)			Line 41 + 42 + 43 + 44		
4 6			1Tax Gross-Up Factor			Line 36		%
4 7			Other Income Tax Adjustment			Line 136e*136f		
4448			Income Tax Component =		$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[Line 35 * Line 30 * (1- (Line 26 / Line 29))]		
4249			Total Income Taxes			(Line 40 +Line 47 + Line 48))		-

Commonwealth Edison Company  
Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	Electric Portion		Details
	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			p207p204-207.94.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.e & 1516.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			p337.43.b*ep336-337.10.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 and 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													-	-
---------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	---	---

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors							
6		Electric Plant in Service	(Note B)	<del>p207p204-</del> 207.104.g		-		
	Plant In Service							
15		Transmission Plant In Service	(Note B)	<del>p207p204-</del> 207.58.g		-		
				-	-			
	Accumulated Depreciation							-
30	-	Transmission Accumulated Depreciation	-(Note J)	p219.25.c		-		-

EPRI Dues Cost Support

<b><u>EPRI Dues Cost Support</u></b>		-	-	-	-	-	-	-	-	-	-	-	-	-
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	EPRI Dues		Details						
	Allocated General & Common Expenses													
70		Less EPRI Dues	(Note D)	p352- <del>&amp;-</del> 353		-								

Adjustments to A & G Expense

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Total	Adjustment	Adjusted Total	Details
	Allocated General & Common Expenses						
62		Total A&G	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, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	Transmission Related	Non-transmission 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					Form 1 Amount	Safety Related	Non-safety Related	Details
	Directly Assigned A&G							
78	General Advertising Exp Account 930.1		(Note F)	p323p320-323.191.b			-	

MultiState Workpaper

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

Education and Out Reach Cost  
Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	Education & Outreach	Other	Details
	Directly Assigned A&G							
75	General Advertising Exp Account 930.1		(Note K)	p323p320-323.191.b	-		-	-

Excluded Plant Cost  
Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Excluded Transmissi on Facilities	Description of the Facilities				
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities									
149		Excluded Transmission Facilities		(Note M)			General Description of the Facilities			
		Instructions:				Enter \$				
	1	Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process								
	2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV,				Or				
		the following formula will be used:	Examp l e			Enter \$				
	A	Total investment in substation	1,000,00 0							
	B	Identifiable investment in Transmission (provide workpapers)	500,000							
	C	Identifiable investment in Distribution (provide workpapers)	400,000							
	D	Amount to be excluded (A x (C / (B + C)))	444,444							
							Add more lines if necessary			

Prepayments and Prepaid Pension  
Asset

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Description of the Prepayments	
44	Prepayments			W&S Allocat or		
		Prepayments	-	0.000%	-	FERC Form 1 – <del>p111</del> <u>p110-111</u> .57.c
82	Prepaid Pension Asset					
		Prepaid Pension Asset (not to be included in Prepayments)	-			Stockholder contributed portion <del>is</del> <u>is</u> shown on FERC Form 1 - p233. <del>25</del> <u>5</u> .f Note: Attachment 1 excludes from transmission rate base the associated ADIT balance.
		Less ADIT	-			<del>-p.276-277</del> footnote
		Net Prepaid Pension Asset	-	0.000 %	-	

Outstanding Network Credits Cost Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #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 necessary			

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Total	LSE Adjustment	Transmission Related	Details
56		Transmission O&M		<del>p324</del> <del>p320-</del> <del>323.112.b</del>			0	Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to remove PJM LSE expenses not recoverable in ComEd's OATT rate.
								See FERC Form 1, footnote to p320- <del>323</del> .97b.
57		Less Account 565		<del>p324</del> <del>p320-</del> <del>323.96.b</del>		0	0	Transmission related 565 is to include the TX revenue requirement of ComEd of Indiana

Interest Expense Adjustment

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Long Term Interest per Form 1	Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
		Adjustment to Amortize Losses Associated with Interest Rate Swaps						
99		Long Term Interest		<del>p117</del> <del>p114-</del> <del>117.62-67.c</del>				The amortization of Series 98 to 102 Rate Swaps is included in Long Term Debt FERC Acct 427

Interest on Outstanding Network Credits Cost Support

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

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					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					1 CP Peak	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 wholesale customers. This is confidential information in the possession of PJM Interconnection, LLC.				-	-	-				
	Total				-	-	-				

Other Income Tax  
Adjustments

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

#s	
Inst. 1	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).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"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. 4	Upon enactment of changes in tax law, 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. 5	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.

Commonwealth Edison Company								
Attachment 6 - Reconciliation Worksheet								
Step								
1	Calculation of Calendar Revenues for Trued-Up Year					Filing Year minus 2	Filing Year 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 Calendar Year				-	-	
	4	1 CP Peak			Appendix A, Line 173 of Applicable Update	-	-	
	5	Total PJM Billed Revenues from Applicable Update			Lines 2 * 3 * 4	-	=	
	6	True-Up from applicable update			Appendix A, Line 169 of Applicable Update	-	-	
	7	Effective Number of Days in Calendar Year				-	=	
	8	Total Number of Days in Calendar Year				-	-	
	9	True-Up Included in PJM Billed Revenues Above			Lines 6 * 7 / 8			
								Total
	10	Billed PJM Revenues, Excluding Impact of True-Up			Line 5 minus Line 9			
	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						
		Interest on Amount of Refunds or Surcharges						
		Interest 35.19a for March Current Yr			-			
		Month	Yr	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Surcharge
					March Current Yr			
		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	-		0.0000%	6.5		
		Dec	-		0.0000%	5.5		
		Jan	-		0.0000%	4.5		
		Feb	-		0.0000%	3.5		
		Mar	-		0.0000%	2.5		
		Apr	-		0.0000%	1.5		
		May	-		0.0000%	0.5		
		Total	-					
				Balance	Interest	Amort	Balance	
		Jun	-					
		Jul	-					
		Aug	-					
		Sep	-					
		Oct	-					
		Nov	-					
		Dec	-					
		Jan	-					
		Feb	-					
		Mar	-					
		Apr	-					
		May	-					
		Total with interest						
		Difference between the Trued-Up Revenue Requirement and the Calendar Billed Revenues						
		(excl. true-up) with interest						
		True-Up Adjustments	-	-	-			
		Total true-up amount	-	-	-			
		Revenue Requirement based on most recent Calendar Year data with estimated Cap Adds for Filing Year						
		Net Zonal Revenue Requirement for Filing Year						
Notes: This worksheet will be not be populated when calculating the actual revenue requirement in Attachment 14 - True-Up Formula.								
True-Ups will be performed using the version of this Attachment 6 that was effective when costs were incurred. E.g., true-up of costs incurred in 2025 will use version of Attachment 6 that was effective in 2025.								

Commonwealth Edison Company										
Attachment 6a - Transmission Capital Additions Worksheet										
		New Transmission Plant Additions for Filing Year				-	-	-	-	-
						Time Weighted Amounts				
		(A)	(B)	(C)	(D) = (A) * (C)/12		(E) = (B) * (C)/12			
		Transmission Plant Additions (monthly change in balance)	CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)		CWIP EOY Balance and Increments			
		Dec Balance	-	12	-		-			
		Jan	-	11.5	-		-			
		Feb	-	10.5	-		-			
		Mar	-	9.5	-		-			
		Apr	-	8.5	-		-			
		May	-	7.5	-		-			
		Jun	-	6.5	-		-			
		Jul	-	5.5	-		-			
		Aug	-	4.5	-		-			
		Sep	-	3.5	-		-			
		Oct	-	2.5	-		-			
		Nov	-	1.5	-		-			
		Dec	-	0.5	-		-			
		Total	-	-	-		-	Total		
					#DIV/0!			Average Months [total column (D)/ total column (A)*12]		
		New Transmission Plant Additions for Filing Year (weighted by months in service)				-		Total Column D	To line 17 of Appendix A	
		CWIP (weighted monthly balances)					-	Total Column E	To line 43 of Appendix A	
Note: This section of the worksheet will be not be populated when calculating the actual revenue requirement in Attachment 14 - True-Up Formula.										
		For Reconciliation only		-	-	-	-	-	-	-
		Remove actual New Transmission Plant Additions for Filing Year - 1					\$ -	To line 16 of Appendix A		
		Add weighted Transmission Plant Additions actually placed in service in Filing Year - 1								
						Time Weighted Amounts				
		(A)	(B)	(C)	(D) = (A) * (C)/12		(E) = (B) * (C)/12			
		Transmission Plant Additions (monthly change in balance)	CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)		CWIP EOY Balance and Increments			
		Dec Balance	-	12	-		-			
		Jan	-	11.5	-		-			
		Feb	-	10.5	-		-			
		Mar	-	9.5	-		-			
		Apr	-	8.5	-		-			
		May	-	7.5	-		-			
		Jun	-	6.5	-		-			
		Jul	-	5.5	-		-			
		Aug	-	4.5	-		-			
		Sep	-	3.5	-		-			
		Oct	-	2.5	-		-			
		Nov	-	1.5	-		-			
		Dec	-	0.5	-		-			
		Total	-	-	-		-	Total		
					#DIV/0!			Average Months [total column (D)/ total column (A)*12]		
		New Transmission Plant Additions for Filing Year -1 (weighted by months in service)				-		Total Column D	To line 17 of Appendix A	
		CWIP (weighted monthly balances)					-	Total Column E	To line 43 of Appendix A	

Commonwealth Edison Company										
Attachment 6—Estimate and Reconciliation Worksheet										
Step	Month	Year	Action							
Exec Summary										
1	Apr	Year 1	TO populates the formula with Year 1 data							
2			April				Year 2	TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2		

3		April		Year 2			TO adds weighted Cap Adds to plant in service in Formula (Appendix A, Line 17).					
4	May	Year 2			Post results of Step 3 on PJM web site							
5		June		Year 2			Results of Step 3 go into effect					
6		April		Year 3			TO populates the formula with Year 2 data					
7		April	Year 3	TO estimates all transmission Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3								
8		April	Year 3	Reconciliation — TO calculates Reconciliation by removing from Year 2 data — the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 Cap Adds in Reconciliation (adjusted to include any Reconciliation amount from prior year).								
9		April		Year 3		Reconciliation — TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)						
10	May	Year 3	Post results of Step 9 on PJM web site									
11		June		Year 3	Results of Step 9 go into effect							

Reconciliation Details

1	April	Year 2	TO populates the formula with Year 1 data														
		-	-	Rev Req-based on Year 1 data			Must run Appendix A to get this number (without any cap adds in Appendix A, line 17)										
2	April			Year 2			TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2			Interest							
							Time Weighted Amounts										
				(A)		(B)	(C)	(D)=(A)*(C)/12		(E)=(B)*(C)/12							
				Other Projects PIS (Monthly change in balance)		Grand Prairie CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)		Grand Prairie CWIP EOY Balance and Increments							
			Dec Balance		-		12										
			Jan		-		-	11.5									
			Feb		-		-	10.5									
			Mar		-		-	9.5									
			Apr		-		-	8.5									
			May		-		-	7.5									
			Jun		-		-	6.5									
			Jul		-		-	5.5									
			Aug		-		-	4.5									
			Sep		-		-	3.5									
			Oct		-		-	2.5									
			Nov		-		-	1.5									
			Dec		-		-	0.5									
			Total		-					Total							
			-		-	-	-	0.0000		-	Average Months [total column (D)/ total column (A)*12]						
			New Transmission Plant Additions for Year 2 (weighted by months in service)					Total Column D	To line 17 of Appendix A								
			CWIP (weighted monthly balances)		-			Total Column E	To line 43 of Appendix A								
3	April	Year 2															
	4	May		Year 2	Post results of Step 3 on PJM web site												
		-	-	Must run Appendix A to get this number (with prospective weighted cap adds in Appendix A, line 17)													
5	June	Year 2		Results of Step 3 go into effect													
6	April	Year 3	TO populates the formula with Year 2 data														
				-	-	Rev Req-based on Prior Year data	Must run Appendix A to get this number (without any cap adds in Appendix A, line 17)										
7	April	Year 3		TO estimates all transmission Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3													
			(A)		(B)	(C)	Time Weighted Amounts										
							(D)=(A)*(C)/12		(E)=(B)*(C)/12								
			Other Projects PIS (Monthly change in balance)		Grand Prairie CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)		Grand Prairie CWIP EOY Balance and Increments								
			Dec Balance		-	12											
			Jan		-	-	11.5										
			Feb		-	-	10.5										
			Mar		-	-	9.5										
			Apr		-	-	8.5										
			May		-	-	7.5										
			Jun		-	-	6.5										

		Jul	-	-	5.5							
		Aug	-	-	4.5							
		Sep	-	-	3.5							
		Oct	-	-	2.5							
		Nov	-	-	1.5							
		Dec	-	-	0.5				-			
		Total							Total			
									Average Months [total column (D)/ total column (A)*12]			
			New Transmission Plant Additions for Year 2 (weighted by months in service)						Total Column D	-To line 17 of Appendix A		
		CWIP (weighted monthly balances)						Total Column E	-To line 43 of Appendix A			
			New Transmission Plant Additions for Year 2 (weighted by months in service)									
8	April	Year 3	Reconciliation—TO calculates Reconciliation by removing from Year 2 data the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 Cap Adds in Reconciliation (adjusted to include any Reconciliation amount from prior year). -Remove all Cap Adds placed in service in Year 2 For Reconciliation only—remove actual New Transmission Plant Additions for Year 2 Add weighted Cap Adds actually placed in service in Year 2									
										— \$ < Input to Appendix A, Line 16		
			(A)	(B)	(C)	Time-Weighted Amounts						
						(D)=(A) *(C)/12	(E)=(B) * (C)/12					
			Other Projects PIS (Monthly change in balance)	Grand Prairie CWIP EOY Balance and Increments		Other Projects PIS (Monthly change in balance)	-Grand Prairie CWIP EOY Balance and Increments					
					Weighting							
		Dec Balance	-	-	12							
		Jan	-	-	11.5							
		Feb	-	-	10.5							
		Mar	-	-	9.5							
		Apr	-	-	8.5							
		May	-	-	7.5							
		Jun	-	-	6.5							
		Jul	-	-	5.5							
		Aug	-	-	4.5							
		Sep	-	-	3.5							
		Oct	-	-	2.5							
		Nov	-	-	1.5							
		Dec	-	-	0.5							
		Total						Total				
			-	-	-		-	Average Months [total column (D)/total column (A)*12]				
			New Transmission Plant Additions for Year 2 (weighted by months in service)					Total Column D	-To line of Appendix A			
			CWIP (weighted monthly balances)					Total Column E	-To line of Appendix A			
				-	-Result of Formula for Reconciliation		Must run Appendix A with cap adds in Appendix A, line 16 & line 17					
					(Year 2 data with total of Year 2 Cap Adds removed and monthly weighted average of Year 2 Cap Adds added in)							
9	April	Year 3	Reconciliation—TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)									
			The Reconciliation in Step 8				The forecast in Prior Year					
			\$—				\$—					
			Interest on Amount of Refunds or Surcharges									
			Interest 35.19a for March Current Yr									
			-Month		Yr	1/12 of Step 9	-Interest 35.19a for March Current Yr		Months	-Interest	Surcharge (Refund) Owed	
			Jun		Year 1		%		11.5			
			Jul		Year 1		%		10.5			
			Aug		Year 1		%		9.5			
			Sep		Year 1		%		8.5			
			Oct		Year 1		0.0000%		7.5			
			Nov		Year 1		0.0000%		6.5			
			Dec		Year 1		0.0000%		5.5			
			Jan		Year 2		0.0000%		4.5			
			Feb		Year 2		0.0000%		3.5			
			Mar		Year 2		0.0000%		2.5			
			Apr		Year 2		0.0000%		1.5			
			May		Year 2		0.0000%		0.5			
			Total									
						-Balance	Interest		Amort	Balance		
			Jun		Year 2		0.0000%					
			Jul		Year 2		0.0000%					
			Aug		Year 2		0.0000%					
			Sep		Year 2		0.0000%					
			Oct		Year 2		0.0000%					
			Nov		Year 2		0.0000%					
			Dec		Year 2		0.0000%					
			Jan		Year 3		0.0000%					

			Feb		Year 3			0.0000%				
			Mar		Year 3			0.0000%				
			Apr		Year 3			0.0000%				
			May		Year 3			0.0000%				
			Total with interest									
			The difference between the Reconciliation in Step 8 and the forecast in Prior Year with interest									
			Total True-Up Amount									
			Rev Req based on Year 2 data with estimated Cap Adds for Year 3 (Step 8)							\$		
			Revenue Requirement for Year 3									
10	May	Year 3	Post results of Step 9 on PJM web site									
			\$		Post results of Step 3 on PJM web site							
11	June	Year 3	Results of Step 9 go into effect									
			\$									



	"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year									Beginning is the line 17 for that year							
	"Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13									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 "Depreciation" thereafter									Revenue is Ending times line 16 for the current year							



**Commonwealth Edison Company**  
**Attachment 8 - Company Exhibit - Securitization Workpaper**

[illegible]

Commonwealth Edison Company  
Attachment 9 - Depreciation Rates

	Applied
	Deprec.
Plant Type	Rate (%)
Transmission <sup>1</sup>	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

<sup>1</sup> ComEd 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

Attachment H-13A							
Commonwealth Edison Company							
Formula Rate -- Appendix A				Notes	FERC Form 1 Page # or Instruction		Year
Shaded cells are input cells							
Allocators							
		Wages & 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		Wages & Salary Allocator			(Line 1 / Line 4)		%
		Plant Allocation Factors					
6		Electric Plant in Service		(Note B)	p204-207.104.g		
7		Accumulated Depreciation (Total Electric Plant)		(Note J)	p219.29.c		
8		Accumulated Amortization		(Note A)	p200-201.21.c		
9		Total Accumulated Depreciation			(Line 7 + 8)		
10		Net Plant			(Line 6 - Line 9)		
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		Transmission Plant In Service		(Note B)	p204-207.58.g		
16		For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year		For Reconciliation Only	Attachment 6a		
17		New Transmission Plant Additions for Current Calendar Year (weighted by months in service)		(Note B)	Attachment 6a		
18		Total Transmission Plant			(Line 15 - Line 16 + Line 17)		
19		General			p204-207.99.g		
20		Intangible			p204-207.5.g		
21		Total General and Intangible Plant			(Line 19 + Line 20)		
22		Less: General Plant Account 397 -- Communications			p204-207.94.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)		
		Accumulated Depreciation		(Note X)			
30		Transmission Accumulated Depreciation		(Note J)	p219.25.c		
31		Accumulated General Depreciation		(Note J)	p219.28.c		
32		Less: Amount of General Depreciation Associated with Acct. 397		(Note J)	Attachment 5		
33		Balance of Accumulated General Depreciation			(Line 31 - Line 32)		
34		Accumulated Amortization			(Line 8)		
35		Accumulated General and Intangible Depreciation Ex. Acct. 397			(Line 33 + 34)		
36		Wage & Salary Allocator			(Line 5)		%
37		Subtotal General and Intangible Accum. Depreciation Allocated to Transmission			(Line 35 * Line 36)		
38		Percent of Acct. 397 Directly Assigned to Transmission			(Line 26 / Line 22)		%
39		Amount of Gen. Depr. Associated with Acct. 397 Directly Assigned to Trans.			(Line 38 * Line 32)		
40		Total Accumulated Depreciation			(Sum Lines 30, 37 & 39)		
41		Total Net Property, Plant & Equipment			(Line 29 - Line 40)		

Adjustment To Rate Base						
	Accumulated 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		
	Unamortized 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		
	CWIP for Incentive Transmission Projects					
43	CWIP Balances for Current Rate Year		(Note H)	Attachment 6a		
	Prepayments					
44	Prepayments (excluding Prepaid Pension Asset)		(Note A)	Attachment 5		
	Materials 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	Total Materials & Supplies Allocated to Transmission			(Line 47 + Line 48)		
	Cash Working Capital					
50	Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Asset)			(Line 85 - Line 84)		
51	1/8th Rule			1/8		12.5%
52	Total Cash Working Capital Allocated to Transmission			(Line 50 * Line 51)		
	Network Credits					
53	Outstanding Network Credits		(Note N)	Attachment 5		
54	Total Adjustment to Rate Base			(Lines 42j + 43 + 44 + 49 + 52 - 53)		
55	Rate Base			(Line 41 + Line 54)		
Operations & Maintenance Expense						
	Transmission 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 Account 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)	p200-201.4.c		
61	Transmission O&M			(Lines 56 - 57 + 58 + 59 + 60)		
	Allocated Administrative & General Expenses					
62	Total A&G			Attachment 5		
63	Plus: Fixed PBOP expense		(Note J)	fixed		7,818,071
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			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)		
	Directly 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)		
		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)		

Depreciation & Amortization Expense						
		Depreciation Expense	(Note X)			
86		Transmission Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336-337.7.b&.c&.d		
87		General Depreciation Expense Including Amortization of Limited Term Plant	(Note J)	p336-337.10.b&.c&.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)	p336-337.1.f		
91		Total		(Line 89 + Line 90)		
92		Wage & Salary Allocator		(Line 5)		%
93		General Depreciation & Intangible Amortization Allocated 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		Total Transmission Depreciation & Amortization		(Lines 86 + 95)		
Taxes Other than Income Taxes						
97		Taxes Other than Income Taxes		Attachment 2		
98		Total Taxes Other than Income Taxes		(Line 97)		
Return \ Capitalization Calculations						
		Long 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		Preferred Dividends	enter positive	p118-119.29.c		
		Common 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		Common Stock		(Line 103 - 104 - 105 - 106)		
		Capitalization				
108		Long Term Debt		p112-113.18-21.c		
109		Less Loss on Reacquired Debt		p110-111.81.c		
110		Plus Gain on Reacquired Debt		p112-113.61.c		
111		Less ADIT associated with Gain or Loss		Attachment 1A - ADIT, Line 6		
112		Less LTD on Securitization Bonds	(Note P)	Attachment 8		
113		Total Long Term Debt		(Line 108 - 109 + 110 - 111 - 112)		
114		Preferred Stock		p112-113.3.c		
115		Common Stock		(Line 107)		
116		Total Capitalization		(Sum Lines 113 to 115)		
117		Debt %	Total Long Term Debt	(Note Q)	(Line 113 / Line 116)	%
118		Preferred %	Preferred Stock		(Line 114 / Line 116)	%
119		Common %	Common Stock	(Note Q)	(Line 115 / Line 116)	%
120		Debt Cost	Total Long Term Debt		(Line 101 / Line 113)	

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 tax deductible for state purposes)		Per State Tax Code		%
131		T	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		$1 - ((1 - \text{Line } 129) * (1 - \text{Line } 128) / (1 - \text{Line } 129 * \text{Line } 225 * \text{Line } 130))$		%
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 Adjustment						
136a		Tax Adjustment for AFUDC Equity Component of Transmission Depreciation Expense		(Note R)	Attachment 5, Line 136a		
136b		Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note R)	Attachment 5, Line 136b		%
136c		Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component		(Note R)	Attachment 5, Line 136c		
136d		Amortization of Other Flow-Through Items - Transmission Component		(Note R)	Attachment 5, Line 136d		
136e		Other Income Tax Adjustments - Expense / (Benefit)			Line 136a + 136b + 136c + 136d		
136f		Tax Gross-Up Factor			-(Line 132b)		
136g		Other Income Tax Adjustment			Line 136e*136f		
137	Income Tax Component =		$(T/1-T) * \text{Investment Return} * (1-(WCLTD/ROR)) =$		[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			(Line 96)		
143A		Abandoned Plant Recovery Associated 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 Revenue Requirements Associated with Excluded 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 & Interest on Network Credits						
154		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 Charge						
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 Depreciation, Return, nor Income Taxes			(Line 157 - Line 86 - Line 127 - Line 138) / Line 158		
	Net Plant Carrying Charge Calculation per 100 Basis Point increase in ROE						
162		Gross Revenue Requirement Less Return and Taxes			(Line 152 - Line 145 - Line 146)		
163		Increased Return and Taxes			Attachment 4		
164		Net Revenue Requirement per 100 Basis Point increase in ROE			(Line 162 + Line 163)		
165		Net Transmission Plant			(Line 15 - Line 30)		



166		Net Plant Carrying Charge per 100 Basis Point increase in ROE		(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 Sch. 12 projects not paid by other PJM transmission		Attachment 7		
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)		(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 formulaic 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

Line	ADIT	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	
1	ADIT-190						Total entered in Appendix A, Line 42a
2	ADIT-281						Total entered in Appendix 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)	(B)	(C)	(D)	(E)	(F)	(G)
ADIT-190	Total	Gas, Production, Distribution, or Other Related	Only Transmission Related	Plant Related	Labor Related	Justification



Subtotal: ADIT-190 (FERC Form)							
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		-	-	-	-	-	
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, Distribution, or Other Related	Only Transmission	Plant	Labor	Justification
Subtotal: ADIT-282 (FERC Form)							
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							
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**[illegible]





- 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**

Federal Deficient / (Excess) Deferred Income Taxes								
Tax Cuts and Jobs Act of 2017								
Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) FERC Account ADIT Deficient / (Excess) Amortization	(D) Amortization Fixed Period	(E) December 31, 2017 ADIT Deficient / (Excess)	(F) BOY Balance	(G) Current Year Amortization	(H) EOY Balance
1	<b>Unprotected Non-Property</b>							
2	ADIT - 190	(Note A)	410.1	4 Years	\$ -			\$ -
3	ADIT - 281	(Note A)	411.1	4 Years	-			-
4	ADIT - 282	(Note A)	411.1	4 Years	-			-
5	ADIT - 283	(Note A)	411.1	4 Years				-
6	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
7	<b>Unprotected Property</b>							
8	ADIT - 190	(Note A)	410.1	Average Life	\$ -			\$ -
9	ADIT - 281	(Note A)	411.1	Average Life	-			-
10	ADIT - 282	(Note A)	411.1	Average Life				-
11	ADIT - 283	(Note A)	411.1	Average Life	-			-
12	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
13	<b>Protected Property</b>							
14	ADIT - 190	(Note A)	410.1	ARAM	\$ -			-
15	ADIT - 281	(Note A)	411.1	ARAM	-			-
16	ADIT - 282	(Note A)	411.1	ARAM				-
17	ADIT - 283	(Note A)	411.1	ARAM	-			-
18	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
19	<b>Total - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
Tax Reform Act of 1986								

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	September 30, 2018  ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
20	<b>Protected Property</b>							
21	ADIT - 190	(Note B)	410.1	ARAM	\$ -			\$ -
22	ADIT - 281	(Note B)	411.1	ARAM	-			-
23	ADIT - 282	(Note B)	411.1	ARAM				-
24	ADIT - 283	(Note B)	411.1	ARAM	-			-
25	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -
26	<b>Total - Deficient / (Excess) ADIT</b>				\$	\$ -	\$ -	\$ -

Total Federal Deficient / (Excess) Deferred Income Taxes

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account 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	<b>Total - Deficient / (Excess) ADIT</b>	Col. H entered in Appendix A, Line 42g			\$	\$ -	\$ -	\$ -
32	Tax Gross-Up Factor	Appendix A, Line 132b			1.0000	1.0000	1.0000	1.0000
33	<b>Regulatory Asset / (Liability)</b>				\$	\$ -	\$ -	\$ -

Federal Income Tax Regulatory Asset / (Liability)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Regulatory Assets / (Liabilities)	Notes			ADIT Deficient / (Excess)	Blended Dates BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
34	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
35	Account 254 (Other Regulatory Liabilities)					-	-	-
36	<b>Total - Transmission Regulatory Asset / (Liability)</b>				\$	\$ -	\$ -	\$ -

State Deficient / (Excess) Deferred Income Taxes

Illinois (2017 Corporate Rate Change)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
37	<b>Unprotected Non-Property</b>							
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	(Note C)	411.1	4 Years	-			-
42	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
43	<b>Unprotected Property</b>							
44	ADIT - 190	(Note C)	410.1	Average Life	\$ -			\$ -
45	ADIT - 281	(Note C)	411.1	Average Life	-			-
46	ADIT - 282	(Note C)	411.1	Average Life	-			-
47	ADIT - 283	(Note C)	411.1	Average Life	-			-
48	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
49	<b>Protected Property</b>							
50	ADIT - 190	(Note C)	410.1	NA	\$ -			-
51	ADIT - 281	(Note C)	411.1	NA	-			-
52	ADIT - 282	(Note C)	411.1	NA	-			-
53	ADIT - 283	(Note C)	411.1	NA	-			-
54	<b>Subtotal - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -
55	<b>Total - Deficient / (Excess) ADIT</b>				\$ -	\$ -	\$ -	\$ -

Illinois (2011 Corporate Rate Change)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	FERC Account ADIT Deficient / (Excess) Amortization	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
56	<b>Unprotected Non-Property</b>							

57	ADIT - 190	(Note D)	410.1	4 Years	\$			\$	-
58	ADIT - 281	(Note D)	411.1	4 Years	-			-	-
59	ADIT - 282	(Note D)	411.1	4 Years	-			-	-
60	ADIT - 283	(Note D)	411.1	4 Years				-	-
61	Subtotal - Deficient / (Excess) ADIT				\$		\$ -	\$ -	\$ -
62	Unprotected Property								
63	ADIT - 190	(Note D)	410.1	Average Life	\$	-		\$	-
64	ADIT - 281	(Note D)	411.1	Average 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)	(D)	(E)	(F)	(G)	(H)	
			FERC Account ADIT Deficient / (Excess) Amortization						
Line	Deficient / (Excess) Deferred Income Taxes	Notes			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 Appendix 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 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	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
83	Account 254 (Other Regulatory Liabilities)					-	-	-
84	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -

Federal and State Income Tax Regulatory Asset / (Liability)

Federal and State Income Tax Regulatory Asset / (Liability) related to Deficient / (Excess) Deferred 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	Account 182.3 (Other Regulatory Assets)				\$ -	\$ -	\$ -	\$ -
86	Account 254 (Other Regulatory Liabilities)					-	-	-
87	Total - Transmission Regulatory Asset / (Liability)				\$	\$ -	\$ -	\$ -

Instructions

- 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).
- 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.
- 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.
- 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.
- C 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

- D 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.

Tax Cuts and Jobs Act of 2017																							
				ADIT - Pre Rate Change (December 31, 2017)				ADIT - Post Rate Change (December 31, 2017)				Deficient / (Excess) Deferred Income Taxes (December 31, 2017)											
Line	Detailed Description	Description	Category	Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	Federal Total ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	Federal Total ADIT	Rate Change Deferred Tax Impact	Non-Recoverable	Income Tax Regulatory Asset / Liability Deferred Taxes	Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated	FERC Account			
				(H) = (G) + (F) * 35%				(L) = (K) + (J) * 21%				(N) = (H) - (M)											
(A)	(B)	(C)	(D)	35%	(F)	%	(G)	(I)	21%	(K)	%	(L)	(M)	(O)	(P)	(P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)		
FERC Account 190 - Non-Current (Note A)																							
1	Accrued Holiday	Accrued Holiday	Unprotected Non-Property														Labor	Yes	13.61 %	190			





11	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Unprotected Non-Property							100% Distribution	No	0.00%	190
12	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Unprotected Non-Property							100% Distribution	No	0.00%	190
13	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Unprotected Non-Property							100% Distribution	No	0.00%	190
14	Executive Uninsured Death Benefits after Retirement Incentive Compensation Deferred Stock Bonus Plan	Executive Uninsured Death Benefits after Retirement Incentive Compensation Deferred Stock Bonus Plan	Unprotected Non-Property							Labor	Yes	13.61 %	190
15			Unprotected Non-Property							Labor	Yes	13.61 %	190
16	Incentive Compensation Plan Interest on Projected Tax Settlements Interest on	Incentive Compensation Plan Interest on Projected Tax Settlements Interest on	Unprotected Non-Property							Labor	Yes	13.61 %	190
17			Unprotected Non-Property							Excluded	No	0.00%	190
18			Unprotected Non-Property							Excluded	No	0.00%	190











63	Loss on Reacquired Debt	Loss on Reacquired Debt	Unprotected Non-Property							Plant	No	0.00%	283
64	Regulatory (Asset)/Liabilities: AMP - Other Costs	Regulatory (Asset)/Liabilities: AMP - Other Costs	Unprotected Non-Property							Excluded	No	0.00%	283
65	Regulatory (Asset)/Liabilities: AMP - retired meters and AMI costs	Regulatory (Asset)/Liabilities: AMP - retired meters and AMI costs	Unprotected Non-Property							100% Distribution	No	0.00%	283
66	Deferred Gain - Sale of Easement	Deferred Gain - Sale of Easement	Unprotected Non-Property							Plant	Yes	23.34%	283
67	Deferred Revenue - Fiber Optics Lease	Deferred Revenue - Fiber Optics Lease	Unprotected Non-Property							Communication	No	0.00%	283
68	Equity Earnings in Unconsolidated Sub	Equity Earnings in Unconsolidated Sub	Unprotected Non-Property							Excluded	No	0.00%	283
69	Regulatory (Asset)/Liabilities: Energy Efficiency	Regulatory (Asset)/Liabilities: Energy Efficiency	Unprotected Non-Property							Excluded	No	0.00%	283
70	Regulatory (Asset)/Liabilities: MGP-Environmental Remediation	Regulatory (Asset)/Liabilities: MGP-Environmental Remediation	Unprotected Non-Property							Excluded	No	0.00%	283



71	Pension Contribution - Net of Book Provision 9.5%	Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property							Labor	Yes	13.61%	283
72	Pension Contribution - Net of Book Provision 9.5%	Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property							Labor	Yes	13.61%	283
73	Pension Contribution - Net of Book Provision 9.5%	Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property							Labor	Yes	13.61%	283
74	Pension Contribution - Net of Book Provision 9.5%	Pension Contribution - Net of Book Provision 9.5%	Unprotected Non-Property							Labor	Yes	13.61%	283
75	Regulatory (Asset)/Liability: Distribution Rate Case Matters	Regulatory (Asset)/Liability: Distribution Rate Case Matters	Unprotected Non-Property							Excluded	No	0.00%	283
76	Regulatory (Asset)/Liability: MGP-Environmental Remediation	Regulatory (Asset)/Liability: MGP-Environmental Remediation	Unprotected Non-Property							Excluded	No	0.00%	283
77	Reg Asset - Capital Leases	Reg Asset - Capital Leases	Unprotected Non-Property							Excluded	No	0.00%	283
78	Regulatory (Asset)/Liability: Distribution: Other	Regulatory (Asset)/Liability: Distribution: Other	Unprotected Non-Property							100% Distribution	No	0.00%	283





95	Gross Up Reclass FAS 109	Gross Up Reclass FAS 109	N/A									N/A	No	0.00%		283
96	- TCJA	- TCJA	N/A									N/A	No	0.00%		283
	<b>Total FERC Account 283</b>															
97	<b>Grand Total</b>															

Protecte  
d  
Property

Unprote  
cted  
Property

Unprote  
cted  
Non-  
Property

**Total  
Unprote  
cted**

**Total  
(Excess  
) /  
Deficien  
t ADIT**

Instructions

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 tax-related 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 re-measurement amount delineated by category (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

A 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.

- 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.

**END**

Commonwealth Edison Company						
Attachment 2 - Taxes Other Than Income Worksheet						
				Page 262-263		Allocated
Other Taxes			Col (I)	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						
19	Total Other Included				%	
20	Total Included (Lines 8 + 14 + 19)					
	Currently Excluded					
21						
22						
23						
24						
25						



26					
27					
28		Subtotal, Excluded			
29		Total, Included and Excluded (Line 20 + Line 28)			
30		Total Other Taxes from p114-117.14.c			
31		Difference (Line 29 - Line 30)		-	
		Criteria for Allocation:			
	A	Other taxes that are incurred through ownership of plant including transmission plant will be allocated based on the Net Plant			
		Allocator. If the taxes are 100% recovered at retail they shall not be included.			
	B	Other taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary			
		Allocator. If the taxes are 100% recovered at retail they shall not be included.			
	C	Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.			
	D	Other taxes except as provided for in A, B and C above, that are incurred and (1) are not fully recovered at retail or (2) are			
		directly or indirectly related to transmission service will be allocated based on the Net Plant Allocator; provided, however, that			
		overheads shall be treated as in footnote B above.			
	E	Excludes prior period adjustments in the first year of the formula's operation and reconciliation for the first year.			

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

Commonwealth Edison Company						
Attachment 4 – Calculation of 100 Basis Point Increase in ROE						
		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	
B		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	
		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	
10		Common Stock			(Line 103 - 104 - 105 - 106)	
		Capitalization				
11		Long Term Debt			p112-113.18-21.c	
12		Less Loss on Reacquired Debt			p110-111.81.c	
13		Plus Gain on Reacquired Debt			p112-113.61.c	
14		Less ADIT associated with Gain or Loss			Attachment 1A - ADIT, Line 6	
15		Less LTD on Securitization Bonds			Attachment 8	
16		Total Long Term Debt			(Line 108 - 109 + 110 - 111 - 112)	
17		Preferred Stock			p112-113.3.c	
18		Common Stock			(Line 107)	
19		Total Capitalization			(Sum Lines 113 to 115)	
20		Debt %			Total Long Term Debt	(Line 113 / Line 116) %
21		Preferred %			Preferred Stock	(Line 114 / Line 116) %
22		Common %			Common Stock	(Line 115 / Line 116) %
23		Debt Cost			Total Long Term Debt	(Line 101 / Line 113)
24		Preferred Cost			Preferred Stock	(Line 102 / Line 114)
25		Common Cost			Common Stock	(Line 122 + 100 basis points) 12.5%
26		Weighted Cost of Debt			Total Long Term Debt (WCLTD)	(Line 117 * Line 120)
27		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 m p o s i t e I n c o m e T a 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			T		$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			%
3 5			CIT = T / (1-T)					%
3 6			Tax Gross-Up Factor	1 / (1- 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		%
47			Other Income Tax Adjustment			Line 136e*136f		
48			Income Tax Component =		$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	[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

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.
	Accumulated Depreciation and Amortization							
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 and 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														
---------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details	
	Plant Allocation Factors								
6		Electric Plant in Service	(Note B)	p204-207.104.g					
	Plant In Service								
15		Transmission Plant In Service	(Note B)	p204-207.58.g					
	Accumulated Depreciation								
30		Transmission Accumulated Depreciation	(Note J)	p219.25.c					

EPRI Dues Cost Support															
Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	EPRI Dues		Details							
	Allocated General & Common Expenses														
70		Less EPRI Dues	(Note D)	p352-353											

Adjustments to A & G Expense

Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Total	Adjustment	Adjusted Total	Details
	Allocated General & Common Expenses						
62		Total A&G	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, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	Transmission Related	Non-transmission 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					Form 1 Amount	Safety Related	Non-safety Related	Details
	Directly Assigned A&G							
78	General Advertising Exp Account 930.1		(Note F)	p320-323.191.b			-	

MultiState Workpaper

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

Education and Out Reach Cost  
Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Form 1 Amount	Education & Outreach	Other	Details
	Directly Assigned A&G							
75	General Advertising Exp Account 930.1		(Note K)	p320-323.191.b	-		-	-

Excluded Plant Cost  
Support

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Excluded Transmissi on Facilities	Description of the Facilities				
	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities									
149		Excluded Transmission Facilities		(Note M)			General Description of the Facilities			
		Instructions:			Enter \$					
	1	Remove all investment below 69 kV or generator step up transformers included in transmission plant in service that are not a result of the RTEP Process								
	2	If unable to determine the investment below 69kV in a substation with investment of 69 kV and higher as well as below 69 kV,			Or					
		the following formula will be used:	Examp l e		Enter \$					
	A	Total investment in substation	1,000,00 0							
	B	Identifiable investment in Transmission (provide workpapers)	500,000							
	C	Identifiable investment in Distribution (provide workpapers)	400,000							
	D	Amount to be excluded (A x (C / (B + C)))	444,444							
						Add more lines if necessary				

Prepayments and Prepaid Pension  
Asset

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Description of the Prepayments
44	Prepayments			W&S 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, Notes, Form 1 Page #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 necessary			

Adjustments to Transmission O&M

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Total	LSE Adjustment	Transmission Related	Details
56		Transmission O&M		p320-323.112.b				Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to remove PJM LSE expenses not recoverable in ComEd's OATT rate.
								See FERC Form 1, footnote to p320-323.97b.
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					Long Term Interest per Form 1	Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
		Adjustment to Amortize Losses Associated with Interest Rate Swaps						
99		Long Term Interest		p114-117.62-67.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

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

Facility Credits under Section 30.9 of the PJM OATT

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					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					1 CP Peak	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 wholesale customers. This is confidential information in the possession of PJM Interconnection, LLC.				-	-	-				
	Total				-	-	-				

Other Income Tax Adjustments

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

<u>Instr.</u> <u>#s</u>	<u>Instructions</u>
Inst. 1	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).
Inst. 2	Capital Recovery Rate is the book depreciation rate applicable to the underlying plant assets.
Inst. 3	"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. 4	Upon enactment of changes in tax law, 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. 5	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.

Commonwealth Edison Company								
Attachment 6 - Reconciliation Worksheet								
Step								
1	Calculation of Calendar Revenues for Trued-Up Year							
						Filing Year minus 2	Filing Year 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 Calendar Year						
	4	1 CP Peak			Appendix A, Line 173 of Applicable Update			
	5	Total PJM Billed Revenues from Applicable Update			Lines 2 * 3 * 4	-	-	
	6	True-Up from applicable update			Appendix A, Line 169 of Applicable Update			
	7	Effective Number of Days in Calendar Year				-	-	
	8	Total Number of Days in Calendar Year						
	9	True-Up Included in PJM Billed Revenues Above			Lines 6 * 7 / 8			
								Total
	10	Billed PJM Revenues, Excluding Impact of True-Up			Line 5 minus Line 9			
	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						
		Interest on Amount of Refunds or Surcharges						
		Interest 35.19a for March Current Yr						
		Month	Yr	1/12 of Step 2	Interest 35.19a for	Months	Interest	(Refund)/Surcharge
					March Current Yr			
		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			0.0000%	6.5		
		Dec			0.0000%	5.5		
		Jan			0.0000%	4.5		
		Feb			0.0000%	3.5		
		Mar			0.0000%	2.5		
		Apr			0.0000%	1.5		
		May			0.0000%	0.5		
		Total						
				Balance	Interest	Amort	Balance	
		Jun						
		Jul						
		Aug						
		Sep						
		Oct						
		Nov						
		Dec						
		Jan						
		Feb						
		Mar						
		Apr						
		May						
		Total with interest						
		Difference between the Trued-Up Revenue Requirement and the Calendar Billed Revenues (excl. true-up) with interest						
		True-Up Adjustments						
		Total true-up amount						
		Revenue Requirement based on most recent Calendar Year data with estimated Cap Adds for Filing Year						
		Net Zonal Revenue Requirement for Filing Year						
Notes: This worksheet will be not be populated when calculating the actual revenue requirement in Attachment 14 - True-Up Formula.								
True-Ups will be performed using the version of this Attachment 6 that was effective when costs were incurred. E.g., true-up of costs incurred in 2025 will use version of Attachment 6 that was effective in 2025.								

Commonwealth Edison Company										
Attachment 6a - Transmission Capital Additions Worksheet										
New Transmission Plant Additions for Filing Year										
					Time Weighted Amounts					
		(A)	(B)	(C)	(D) = (A) * (C)/12	(E) = (B) * (C)/12				
		Transmission Plant Additions (monthly change in balance)	CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)	CWIP EOY Balance and Increments				
		Dec Balance		12	-	-				
		Jan		11.5	-	-				
		Feb		10.5	-	-				
		Mar		9.5	-	-				
		Apr		8.5	-	-				
		May		7.5	-	-				
		Jun		6.5	-	-				
		Jul		5.5	-	-				
		Aug		4.5	-	-				
		Sep		3.5	-	-				
		Oct		2.5	-	-				
		Nov		1.5	-	-				
		Dec		0.5	-	-				
		Total	-	-	-	-	Total			
					#DIV/0!		Average Months [total column (D)/ total column (A)*12]			
		New Transmission Plant Additions for Filing Year (weighted by months in service)			-		Total Column D	To line 17 of Appendix A		
		CWIP (weighted monthly balances)				-	Total Column E	To line 43 of Appendix A		
Note: This section of the worksheet will be not be populated when calculating the actual revenue requirement in Attachment 14 - True-Up Formula.										
For Reconciliation only										
		Remove actual New Transmission Plant Additions for Filing Year - 1				\$ -	To line 16 of Appendix A			
		Add weighted Transmission Plant Additions actually placed in service in Filing Year - 1								
					Time Weighted Amounts					
		(A)	(B)	(C)	(D) = (A) * (C)/12	(E) = (B) * (C)/12				
		Transmission Plant Additions (monthly change in balance)	CWIP EOY Balance and Increments	Weighting	Other Projects PIS (Monthly change in balance)	CWIP EOY Balance and Increments				
		Dec Balance		12	-	-				
		Jan		11.5	-	-				
		Feb		10.5	-	-				
		Mar		9.5	-	-				
		Apr		8.5	-	-				
		May		7.5	-	-				
		Jun		6.5	-	-				
		Jul		5.5	-	-				
		Aug		4.5	-	-				
		Sep		3.5	-	-				
		Oct		2.5	-	-				
		Nov		1.5	-	-				
		Dec		0.5	-	-				
		Total	-	-	-	-	Total			
					#DIV/0!		Average Months [total column (D)/ total column (A)*12]			
		New Transmission Plant Additions for Filing Year -1 (weighted by months in service)			-		Total Column D	To line 17 of Appendix A		
		CWIP (weighted monthly balances)				-	Total Column E	To line 43 of Appendix A		

Attachment 7 - Transmission Enhancement Charge Worksheet																						
1		New Plant Carrying Charge																				
2		Fixed Charge Rate (FCR) if not a CIAC																				
3		A	Appendix A Line No. 160		Net Plant Carrying Charge without Depreciation																	
4		B	167		Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation																	
5		C			Line B less Line A																	
6		FCR if a CIAC																				
7		D	161		Net Plant Carrying Charge without Depreciation, Return, nor Income Taxes																	
8		The FCR resulting from Formula in a given year is used for that year only.																				
9		Therefore actual revenues collected in a year do not change based on cost data for subsequent years																				
10		Details		West Loop 345 kV (100% CWIP)				West Loop Plant in Service														
11	"Yes" if a project under PJM OATT Schedule 12, otherwise "No"	Schedule 12	(Yes or No)																			
12	Useful life of the project	Life																				
13	"Yes" if the customer has paid a lumpsum payment in the amount of the investment on line 17, Otherwise "No"	CIAC	(Yes or No)																			
14	Input the allowed increase in ROE	Increased ROE (Basis Points)																				
15	From line 3 above if "No" on line 13 and From line 7 above if "Yes" on line 13	11.5% ROE		%				%				%										
16	(Line 14/100 times line 5) + Line 15	FCR for This Project		%				%				%										
17	Project subaccount of Plant in Service Account 101 or 106 if not yet classified	Investment																				
18	Line 17 divided by line 12	Annual Depreciation Exp																				
19	Month in which project is placed in service (e.g. Jan=1)	In Service Month (1-12)																				
20			Invest Yr	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Beginning	Depreciation	Ending	Revenue	Total	Incentive Charged	Revenue Credit
21		W 11.5 %	2007																	\$		\$
22		W Increased	2007																	\$	\$	
23		W 11.5 %	2008																	\$		\$
24		W Increased	2008																	\$	\$	
25		W 11.5 %	2009																	\$		\$
26		W Increased	2009																	\$	\$	
27		W 11.5 %	2010																	\$		\$
28		W Increased	2010																	\$	\$	
29		W 11.5 %	2011																	\$		\$
30		W Increased	2011																	\$	\$	
31		W 11.5 %	2012																	\$		\$
32		W Increased	2012																	\$	\$	
33		W 11.5 %	2013																	\$		\$
34		W Increased	2013																	\$	\$	
35		W 11.5 %	2014																	\$		\$
36		W Increased	2014																	\$	\$	
37		W 11.5 %	2015																	\$		\$
38		W Increased	2015																	\$	\$	
39		W 11.5 %	2016																	\$		\$
40		W Increased	2016																	\$	\$	
41		W 11.5 %	2017																	\$		\$
42		W Increased	2017																	\$	\$	
43		W 11.5 %	2018																	\$		\$
44		W Increased	2018																	\$	\$	
45		W 11.5 %	2019																	\$		\$
46		W Increased	2019																	\$	\$	
47		W 11.5 %	2020																	\$		\$
48		W Increased	2020																	\$	\$	
49		W 11.5 %	2021																	\$		\$
50		W Increased	2021																	\$	\$	
51		W 11.5 %	2022																	\$		\$
52		W Increased	2022																	\$	\$	
53		W 11.5 %	2023																	\$		\$
54		W Increased	2023																	\$	\$	
55		W 11.5 %	2024																	\$		\$
56		W Increased	2024																	\$	\$	
57		W 11.5 %	2025																	\$		\$
58		W Increased	2025																	\$	\$	
59		W 11.5 %	2026																	\$		\$
60		W Increased	2026																	\$	\$	
61			----					----		-----	----	----	-----	----	----	-----	----	-----	----		\$	
62			----					----	-----	-----	----	----	-----	-----	----	----	-----	-----	----			\$
	On the formulas used in the Columns for lines 22+ are as follows																					
	For Plant in service: (first year means first year the project is placed in service)												For CWIP:									

"Beginning" is the investment on line 17 for the first year and is the "Ending" for the prior year after the first year									Beginning is the line 17 for that year							
"Depreciation" is the annual depreciation in line 18 divided by twelve times the difference of thirteen minus line 19 in the first year and line 18 thereafter if "no" on line 13. "Depreciation" is "0" (zero) if "Yes" on line 13									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 "Depreciation" thereafter									Revenue is Ending times line 16 for the current year							



**Commonwealth Edison Company**  
**Attachment 8 - Company Exhibit - Securitization Workpaper**

[illegible]

Commonwealth Edison Company  
Attachment 9 - Depreciation Rates

	Applied
	Deprec.
Plant Type	Rate (%)
Transmission <sup>1</sup>	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

<sup>1</sup> ComEd 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		Filing Year minus 2	Filing Year 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 Calendar Year			
4	1 CP Peak	Appendix A, Line 173 of Applicable Update		
5	Total PJM Billed Revenues from Applicable Update	Lines 2 * 3 * 4	-	-
6	True-Up from applicable update	Appendix A, Line 169 of Applicable Update		
7	Effective Number of Days in Calendar Year		-	-
8	Total Number of Days in Calendar Year			
9	True-Up Included in PJM Billed Revenues Above	Lines 6 * 7 / 8	#DIV/0!	#DIV/0!
10	Billed PJM Revenues, Excluding Impact of True-Up	Line 5 minus Line 9	#DIV/0!	#DIV/0!
Note: Filing Year is the year when this Attachment H-13A Forecast Formula is filed.				Total #DIV/0!
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			#DIV/0!	
(Refund)/Surcharge before interest			#DIV/0!	

Interest on Amount of Refunds or Surcharges						
Interest 35.19a for March Current Yr						
Month	Yr	1/12 of Step 2	Interest 35.19a for March Current Yr	Months	Interest	(Refund)/Surcharge
Jun		#DIV/0!	0.0000%	11.5	#DIV/0!	#DIV/0!
Jul		#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!
Nov		#DIV/0!	0.0000%	6.5	#DIV/0!	#DIV/0!
Dec		#DIV/0!	0.0000%	5.5	#DIV/0!	#DIV/0!
Jan		#DIV/0!	0.0000%	4.5	#DIV/0!	#DIV/0!
Feb		#DIV/0!	0.0000%	3.5	#DIV/0!	#DIV/0!
Mar		#DIV/0!	0.0000%	2.5	#DIV/0!	#DIV/0!
Apr		#DIV/0!	0.0000%	1.5	#DIV/0!	#DIV/0!
May		#DIV/0!	0.0000%	0.5	#DIV/0!	#DIV/0!
Total		#DIV/0!				#DIV/0!
Jun		Balance	Interest	Amort	Balance	
Jul		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Aug		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Sep		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Oct		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Nov		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Dec		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Jan		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Feb		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Mar		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Apr		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
May		#DIV/0!	0.0000%	#DIV/0!	#DIV/0!	
Total with interest				#DIV/0!		
Difference between the Trued-Up Revenue Requirement and the Calendar Billed Revenues (excl. true-up) with interest				#DIV/0!		
True-Up Adjustments				-		
Total true-up amount				#DIV/0!		
Revenue Requirement based on most recent Calendar Year data with estimated Cap Adds for Filing Year				#DIV/0!		
Net Zonal Revenue Requirement for Filing Year				#DIV/0!		

Commonwealth Edison Company  
Attachment 6 - Reconciliation Worksheet

Step

1 Calculation of Calendar Revenues for Trued-Up Year			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		\$ 909,662,466		
	Minus: Calendar Revenues per Step 1 above		\$ 861,477,079		
	(Refund)/Surcharge before interest		48,185,387		

Interest on Amount of Refunds or Surcharges						
Interest 35.19a for March Current Yr			0.6800%			
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	4,274,847
Sep	2024	4,015,449	0.6800%	8.5	232,093	4,247,542
Oct	2024	4,015,449	0.6800%	7.5	204,788	4,220,237
Nov	2024	4,015,449	0.6800%	6.5	177,483	4,192,932
Dec	2024	4,015,449	0.6800%	5.5	150,178	4,165,627
Jan	2025	4,015,449	0.6800%	4.5	122,873	4,138,322
Feb	2025	4,015,449	0.6800%	3.5	95,568	4,111,017
Mar	2025	4,015,449	0.6800%	2.5	68,263	4,083,712
Apr	2025	4,015,449	0.6800%	1.5	40,958	4,056,407
May	2025	4,015,449	0.6800%	0.5	13,653	4,029,101
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				52,395,579		
Difference between the Trued-Up Revenue Requirement and the Calendar Billed Revenues (excl. true-up) with interest				52,395,579		
True-Up Adjustments				-		
Total true-up amount				52,395,579		
Revenue Requirement based on most recent Calendar Year data with estimated Cap Adds for Filing Year				\$ 932,396,937		
Net Zonal Revenue Requirement for Filing Year				984,792,516		

Commonwealth Edison Company  
Attachment 6 - Reconciliation Worksheet

Step

1		Calculation of Calendar Revenues for Trued-Up Year			
Line #			Filing Year minus 2 2022 Update	Filing Year minus 1 2023 Update	
1	Rate (\$/MW-Year)	Appendix A, Line 174 of Applicable Update	36,069	39,796	
2	Daily Rate (\$/MW-Day)	Line 1 / number of days in the year	98.82	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			\$ 834,073,019		
Minus: Calendar Revenues per Step 1 above			\$ 804,768,945		
(Refund)/Surcharge before interest			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 March Current Yr	Months	Interest	(Refund)/Surcharge
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	2,626,622
Aug	2023	2,442,006	0.7200%	9.5	167,033	2,609,039
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	2,573,874
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		
Difference between the Trued-Up Revenue Requirement and the Calendar Billed Revenues				32,019,501		
(excl. true-up) with interest						
True-Up Adjustments				(692,279)		
Total true-up amount				31,327,222		
Revenue Requirement based on most recent Calendar Year data with estimated Cap Adds for Filing Year				\$ 854,564,966		
Net Zonal Revenue Requirement for Filing Year				885,892,189		



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

Attachment E

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	Current: 2025 Annual Update, Attachment H-13A, Appendix A, line 169 Proposed: 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.

Attachment 6A

Create new Transmission Capital Additions Worksheet

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.

A handwritten signature in black ink, appearing to read 'J. Decker', is written over a horizontal line.

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

September 10, 2025