

# BERMAN AND TODDERUD LLP

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October 21, 2020

## **Via eTariff Filing**

Kimberly D. Bose  
Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

### **Commonwealth Edison Co. Compliance Filing Docket No. ER19-5-005**

Dear Secretary Bose:

Pursuant to the September 24, 2020 Settlement Order<sup>1</sup> in the above-referenced docket and the Rules of Practice and Procedure of the Federal Energy Regulatory Commission (“Commission” or “FERC”), Commonwealth Edison Company (“ComEd”) submits for filing this compliance filing.<sup>2</sup> The Order requires ComEd to submit a copy of Tariff Record Attachment H-13A of the PJM Interconnection Tariff, with an effective date as required by the Settlement Agreement submitted in this case, which date is June 1, 2020. This filing includes such Tariff Record, with a proposed effective date of June 1, 2020. Because the content of the Tariff Record is unchanged from that submitted with the settlement and that was made effective on an interim basis, there is no Marked Tariff Attachment included. If you have any questions about this filing please contact me at the number above.

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<sup>1</sup> *Commonwealth Edison Co.*, 172 FERC ¶ 61,272 (2020) (“Order”).

<sup>2</sup> Pursuant to Order No. 714, *Electronic Tariff Filings*, 124 FERC ¶ 61,270 (2008), PJM Interconnection LLC (“PJM”) is submitting this filing on behalf of ComEd as part of an XML filing package that conforms with the Commission’s regulations. PJM has agreed to make all eTariff filings on behalf of the PJM Transmission Owners in order to retain administrative control over the PJM Tariff. Thus, ComEd has requested PJM to submit this filing in the eTariff system as part of PJM’s electronic Intra PJM Tariff.

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PJM has served a copy of this filing on all PJM Members and on all state utility regulatory commissions in the PJM Region by posting this filing electronically. In accordance with the Commission's regulations,<sup>3</sup> PJM will post a copy of this filing to the FERC filings section of its internet site, located at the following link: <http://www.pjm.com/documents/ferc-manuals/ferc-filings.aspx> with a specific link to the newly-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<sup>4</sup> alerting them that this filing has been made by PJM and is available by following such link. If the document is not immediately available by using 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: <http://www.ferc.gov/docs-filing/elibrary.asp> in accordance with the Commission's regulations and Order No. 714.

Respectfully submitted,

/s/ Stan Berman

Stan Berman

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*On behalf of ComEd*

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<sup>3</sup> See 18 CFR §§ 35.2(e) and 385.2010(f)(3).

<sup>4</sup> PJM already maintains, updates, and regularly uses e-mail lists for all PJM members and affected state commissions.

**CERTIFICATE OF SERVICE**

I hereby certify that I have this day served an electronic copy of the foregoing document upon each person designated on the official service list established in Docket No. ER19-5.

Dated this 21st day of October 2020 at Seattle, WA.

*/s/ Stan Berman*  
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Attachment H-13A					
Commonwealth Edison Company					
Formula Rate -- Appendix A		Notes	FERC Form 1 Page # or Instruction	Year	
Shaded cells are input cells					
<b>Allocators</b>					
<b>Wages &amp; Salary Allocation Factor</b>					
1	Transmission Wages Expense			p354.21.b	
2	Total Wages Expense			p354.28.b	
3	Less A&G Wages Expense			p354.27.b	
4	Total Wages Less A&G Wages Expense			(Line 2 - Line 3)	
5	<b>Wages &amp; Salary Allocator</b>			(Line 1 / Line 4)	%
<b>Plant Allocation Factors</b>					
6	Electric Plant in Service	(Note B)		p207.104.g	
7	Accumulated Depreciation (Total Electric Plant)	(Note J)		p219.29.c	
8	Accumulated Amortization	(Note A)		p200.21.c	
9	Total Accumulated Depreciation			(Line 7 + 8)	
10	Net Plant			(Line 6 - Line 9)	
11	Transmission Gross Plant			(Line 29 - Line 28)	
12	<b>Gross Plant Allocator</b>			(Line 11 / Line 6)	%
13	Transmission Net Plant			(Line 41 - Line 28)	
14	<b>Net Plant Allocator</b>			(Line 13 / Line 10)	%
<b>Plant Calculations</b>					
<b>Plant In Service</b>					
15	Transmission Plant In Service	(Note B)		p207.58.g	
16	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar Year	For Reconciliation Only		Attachment 6	
17	New Transmission Plant Additions for Current Calendar Year (weighted by months in service)	(Note B)		Attachment 6	
18	<b>Total Transmission Plant</b>			(Line 15 - Line 16 + Line 17)	
19	General			p207.99.g	
20	Intangible			p205.5.g	
21	Total General and Intangible Plant			(Line 19 + Line 20)	
22	Less: General Plant Account 397 -- Communications			p207.94.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	<b>Total General and Intangible Functionalized to Transmission</b>			(Line 25 + Line 26)	
28	<b>Plant Held for Future Use (Including Land)</b>	(Note C)		Attachment 5	
29	<b>Total Plant In Rate Base</b>			(Line 18 + Line 27 + Line 28)	
<b>Accumulated Depreciation</b>					
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	<b>Total Accumulated Depreciation</b>			(Sum Lines 30, 37 & 39)	
41	<b>Total Net Property, Plant &amp; Equipment</b>			(Line 29 - Line 40)	

Adjustment To Rate Base						
<b>Accumulated Deferred Income Taxes</b>						
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			
<b>Unamortized Deficient / (Excess) ADIT</b>						
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			
<b>CWIP for Incentive Transmission Projects</b>						
43	CWIP Balances for Current Rate Year	(Note H)	Attachment 6			
<b>Prepayments</b>						
44	Prepayments (excluding Prepaid Pension Asset)	(Note A)	Attachment 5			
<b>Materials and Supplies</b>						
45	Undistributed Stores Expense	(Note A)	p227.6.c & 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)			
49	<b>Total Materials &amp; Supplies Allocated to Transmission</b>		(Line 47 + Line 48)			
<b>Cash Working Capital</b>						
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	<b>Total Cash Working Capital Allocated to Transmission</b>		(Line 50 * Line 51)			
<b>Network Credits</b>						
53	Outstanding Network Credits	(Note N)	Attachment 5			
54	<b>Total Adjustment to Rate Base</b>		(Lines 42j + 43 + 44 + 49 + 52 - 53)			
55	<b>Rate Base</b>		(Line 41 + Line 54)			
Operations & Maintenance Expense						
<b>Transmission O&amp;M</b>						
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)	p200.4.c			
61	<b>Transmission O&amp;M</b>		(Lines 56 - 57 + 58 + 59 + 60)			
<b>Allocated Administrative &amp; General Expenses</b>						
62	Total A&G		Attachment 5			(6,752,430)
63	Plus: Fixed PBOP expense	(Note J)	fixed			
64	Less: Actual PBOP expense		Attachment 5			
65	Less: Salaries and Benefits of specified Exelon Corp top executives		Attachment 5			
66	Less: Power Procurement Expense		Attachment 5			
67	Less Property Insurance Account 924		p323.185.b			
68	Less Regulatory Commission Exp Account 928	(Note E)	p323.189.b			
69	Less General Advertising Exp Account 930.1		p323.191.b			
70	Less EPRI Dues	(Note D)	p352 & 353			
71	<b>Administrative &amp; General Expenses</b>		Sum (Lines 62 to 63) - Sum (Lines 64 to 70)			
72	Wage & Salary Allocator		(Line 5)			%
73	<b>Administrative &amp; General Expenses Allocated to Transmission</b>		(Line 71 * Line 72)			
<b>Directly Assigned A&amp;G</b>						
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	<b>A&amp;G Directly Assigned to Transmission</b>			(Line 79 * Line 80)	
<b>Interest on Prepaid Pension Asset</b>					
82	Prepaid Pension Asset (net of associated ADIT)			Attachment 5	
83	LTD Cost Rate			(Line 120)	%
84	<b>Interest on Prepaid Pension Asset</b>			(Line 82 * Line 83)	
85	<b>Total Transmission O&amp;M and Interest on Prepaid Pension Asset</b>			<b>(Lines 61 + 73 + 76 + 81 + 84)</b>	

**Depreciation & Amortization Expense**

<b>Depreciation Expense</b>					
86	Transmission Depreciation Expense Including Amortization of Limited Term Plant		(Note J)	p336.7.b&c&d	
87	General Depreciation Expense Including Amortization of Limited Term Plant		(Note J)	p336.10.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)	p336.1.d&e	
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	<b>General Depreciation and Intangible Amortization Functionalized to Transmission</b>			(Line 93 + Line 94)	
96	<b>Total Transmission Depreciation &amp; Amortization</b>			<b>(Lines 86 + 95)</b>	

**Taxes Other than Income Taxes**

97	<b>Taxes Other than Income Taxes</b>			Attachment 2	
98	<b>Total Taxes Other than Income Taxes</b>			<b>(Line 97)</b>	

**Return \ Capitalization Calculations**

<b>Long Term Interest</b>					
99	Long Term Interest			Attachment 5	
100	Less LTD Interest on Securitization Bonds		(Note P)	Attachment 8	
101	<b>Long Term Interest</b>			(Line 99 - Line 100)	
102	<b>Preferred Dividends</b>		enter positive	p118.29.c	
<b>Common Stock</b>					
103	Proprietary Capital			p112.16.c	
104	Less Accumulated Other Comprehensive Income Account 219			p112.15.c	
105	Less Preferred Stock			(Line 114)	
106	Less Account 216.1			p112.12.c	
107	<b>Common Stock</b>			(Line 103 - 104 - 105 - 106)	
<b>Capitalization</b>					
108	Long Term Debt			p112.18 through 21.c	
109	Less Loss on Reacquired Debt			p111.81.c	
110	Plus Gain on Reacquired Debt			p113.61.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			p112.3.c	
115	Common Stock			(Line 107)	
116	<b>Total Capitalization</b>			(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	<b>Rate of Return on Rate Base ( ROR )</b>			(Sum Lines 123 to 125)		
127	<b>Investment Return = Rate Base * Rate of Return</b>			(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	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$			%
132a		T / (1-T)				%
132b		Tax Gross-Up Factor	$1^{**}/(1-T)$			
	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)	



167		Net Plant Carrying Charge per 100 Basis Point in ROE without Depreciation			(Line 164 - Line 86) / Line 165		
168		<b>Net Revenue Requirement</b>			(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		<b>Net Zonal Revenue Requirement</b>			(Line 168 + 169 + 170 + 171)		
		<b>Network Zonal Service Rate</b>					
173		1 CP Peak		(Note L)	PJM Data		
174		Rate (\$/MW-Year)			(Line 172 / 173)		
175		<b>Network Service Rate (\$/MW/Year)</b>			(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  
Line 17 includes New Transmission Plant to be placed in service in the current calendar year that is not included in the PJM regional Transmission Plan (RTEP) (time-weighted) as shown on Attachment 6. 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 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  $p = \text{"the percentage of federal income tax deductible for state income taxes"}$ . 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.

**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	<b>Subtotal - Transmission ADIT</b>						

Line	Description	Total
6	ADIT (Reacquired Debt)	

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

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

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


<b>Subtotal: ADIT-190 (FERC Form)</b>							
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		-	-	-	-	-	
<b>Total: ADIT-190</b>							
Wages & Salary Allocator							
Net Plant Allocator							
Transmission Allocator							
Other Allocator							
<b>ADIT - Transmission</b>							

**Instructions for Account 190:**

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

formula, the associated ADIT amount shall be excluded.

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

(A)	(B)	(C) Gas, Production, Distribution, or Other Related	(D) Only Transmission	(E) Plant	(F) Labor	(G) Justification
ADIT- 282						
<b>Subtotal: ADIT-282 (FERC Form)</b>						
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						
<b>Total: ADIT-282</b>						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
<b>ADIT - Transmission</b>						

Instructions for Account 282:

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

4. ADIT items related to labor and not in Columns C & D are included in Column F

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

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

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





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) 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) Amortization Fixed Period	(D) December 31, 2017 ADIT Deficient / (Excess)	(E) December 31, 2017 BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
1	<b>Unprotected Non-Property</b>						
2	ADIT - 190	(Note A)	4 Years				
3	ADIT - 281	(Note A)	4 Years				
4	ADIT - 282	(Note A)	4 Years				
5	ADIT - 283	(Note A)	4 Years				
6	<b>Subtotal - Deficient / (Excess) ADIT</b>						
7	<b>Unprotected Property</b>						
8	ADIT - 190	(Note A)	Average Life				
9	ADIT - 281	(Note A)	Average Life				
10	ADIT - 282	(Note A)	Average Life				
11	ADIT - 283	(Note A)	Average Life				
12	<b>Subtotal - Deficient / (Excess) ADIT</b>						
13	<b>Protected Property</b>						
14	ADIT - 190	(Note A)	ARAM				
15	ADIT - 281	(Note A)	ARAM				
16	ADIT - 282	(Note A)	ARAM				
17	ADIT - 283	(Note A)	ARAM				
18	<b>Subtotal - Deficient / (Excess) ADIT</b>						
19	<b>Total - Deficient / (Excess) ADIT</b>						

Tax Reform Act of 1986

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization	(D) September 30, 2018	(E) September 30, 2018	(F) Current Year	(G) December 31, 2018
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			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Amortization	EOY Balance
20	<b>Protected Property</b>						
21	ADIT - 190	(Note B)	ARAM				
22	ADIT - 281	(Note B)	ARAM				
23	ADIT - 282	(Note B)	ARAM				
24	ADIT - 283	(Note B)	ARAM				
25	<b>Subtotal - Deficient / (Excess) ADIT</b>						
26	<b>Total - Deficient / (Excess) ADIT</b>						

Total Federal Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) Blended Dates BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
27	ADIT - 190						
28	ADIT - 281						
29	ADIT - 282						
30	ADIT - 283						
31	<b>Total - Deficient / (Excess) ADIT</b>	Col. G entered in Appendix A, Line 42g					
32	Tax Gross-Up Factor	Appendix A, Line 132b					
33	<b>Regulatory Asset / (Liability)</b>						

Federal Income Tax Regulatory Asset / (Liability)

Line	(A) Regulatory Assets / (Liabilities)	(B) Notes	(C)	(D) ADIT Deficient / (Excess)	(E) Blended Dates BOY Balance	(F) Current Year Amortization	(G) 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)

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

Illinois (2011 Corporate Rate Change)

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) September 30, 2018 BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
56	<b>Unprotected Non-Property</b>						
57	ADIT - 190	(Note D)	4 Years				
58	ADIT - 281	(Note D)	4 Years				
59	ADIT - 282	(Note D)	4 Years				
60	ADIT - 283	(Note D)	4 Years				
61	<b>Subtotal - Deficient / (Excess) ADIT</b>						

62	<b>Unprotected Property</b>						
63	ADIT - 190	(Note D)	Average Life				
64	ADIT - 281	(Note D)	Average Life				
65	ADIT - 282	(Note D)	Average Life				
66	ADIT - 283	(Note D)	Average Life				
67	<b>Subtotal - Deficient / (Excess) ADIT</b>						
68	<b>Protected Property</b>						
69	ADIT - 190	(Note D)	NA				
70	ADIT - 281	(Note D)	NA				
71	ADIT - 282	(Note D)	NA				
72	ADIT - 283	(Note D)	NA				
73	<b>Subtotal - Deficient / (Excess) ADIT</b>						
74	<b>Total - Deficient / (Excess) ADIT</b>						

Total State Deficient / (Excess) Deferred Income Taxes

Line	(A) Deficient / (Excess) Deferred Income Taxes	(B) Notes	(C) Amortization Fixed Period	(D) ADIT Deficient / (Excess)	(E) Blended Dates BOY Balance	(F) Current Year Amortization	(G) December 31, 2018 EOY Balance
75	ADIT - 190						
76	ADIT - 281						
77	ADIT - 282						
78	ADIT - 283						
79	<b>Total - Deficient / (Excess) ADIT</b>	Col. G entered in Appendix A, Line 42h					
80	Tax Gross-Up Factor	Appendix A, Line 132b					
81	<b>Regulatory Asset / (Liability)</b>						

State Income Tax Regulatory Asset / (Liability)

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

**Federal and State Income Tax Regulatory Asset / (Liability)**

Federal and State Income Tax Regulatory Asset / (Liability) related to Deficient / (Excess) Deferred Income Taxes

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

**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 F 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 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 F 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.

**END**

Commonwealth Edison Company  
Accumulated Deferred Income Taxes  
Remeasurement Attachment  
1C - Deficient / Excess Deferred Income Taxes  
Worksheet

### Tax Cuts and Jobs Act of 2017

Line	Detailed Description	Description	Category	ADIT - Pre Rate Change (December 31, 2017)			ADIT - Post Rate Change (December 31, 2017)					Rate Change Deferred Tax Impact	Deficient / (Excess) Deferred Income Taxes (December 31, 2017)									
				Federal Gross Timing Difference	Federal ADIT @ 35%	State ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%	State ADIT	Federal Gross Timing Difference	Federal ADIT @ 21%		State ADIT	Total ADIT	Income Tax Regulatory Asset / Liability	Deficient / (Excess) ADIT Balance	Jurisdiction Allocator	Electric Transmission	Allocator (Note B)	Transmission Allocated	FERC Account	
(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G)	(I)	(J) = (I) * 21%	(K)	(L)	(M) = (H) - (M)	(N) = (N) - (O) - (P)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)		

**FERC Account 190 - Non-Current (Note A)**

1	Accrued Holiday	Accrued Holiday	Non-Property													Labor	Yes	13.61%		190
2	Accrued Legal	Accrued Legal	Non-Property													Labor	No	0.00%		190
3	Accrued Vacation	Accrued Vacation	Non-Property													Labor	Yes	13.61%		190
4			Non-													Excluded	No	0.00%		190



5	Charitable Contributions CPS Energy Efficiency Fund Damage to Company Property	Charitable Contributions CPS Energy Efficiency Fund Damage to Company Property	Property  Non-Property  Non-Property							Excluded	No	0.00%	190
6	Deferred Gain - Like Kind Exchange	Deferred Gain - Like Kind Exchange	Non-Property							Plant	Yes	23.34%	190
7	Deferred Gain - Like Kind Exchange	Deferred Gain - Like Kind Exchange	Non-Property							Excluded	No	0.00%	190
8	Deferred Rental Expense	Deferred Rental Expense	Non-Property							Excluded	No	0.00%	190
9	Deferred Rental Expense	Deferred Rental Expense	Non-Property							Labor	Yes	13.61%	190
10	Deferred Rental Expense	Deferred Rental Expense	Non-Property							Labor	Yes	13.61%	190
11	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	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)	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)	Non-Property							100% Distribution	No	0.00%	190
14	Executive Uninsured Death Benefits after	Executive Uninsured Death Benefits after	Non-Property							Labor	Yes	13.61%	190

15	Retirement Incentive Compensation Deferred Stock Bonus Plan	Retirement Incentive Compensation Deferred Stock Bonus Plan	Non-Property						Labor	Yes	13.61 %	190
16	Incentive Compensation Plan Interest on Projected Tax Settlements	Incentive Compensation Plan Interest on Projected Tax Settlements	Non-Property						Labor	Yes	13.61 %	190
17	Interest on Projected Tax Settlements	Interest on Projected Tax Settlements	Non-Property						Excluded	No	0.00%	190
18	Liability for Severance Plans	Liability for Severance Plans	Non-Property						Excluded	No	0.00%	190
19	Long-Term Debt - Revaluation of Discount Long-Term Incentive - Cash	Long-Term Debt - Revaluation of Discount Long-Term Incentive - Cash	Non-Property						Labor	Yes	13.61 %	190
20	Long-Term Incentive - Cash	Long-Term Incentive - Cash	Non-Property						Excluded	No	0.00%	190
21	Long-Term Incentive - Cash	Long-Term Incentive - Cash	Non-Property						Labor	Yes	13.61 %	190
22	Long-Term Incentive - Cash	Long-Term Incentive - Cash	Non-Property						Labor	Yes	13.61 %	190
23	Long-Term Incentive - Cash	Long-Term Incentive - Cash	Non-Property						Excluded	No	0.00%	190
24	Management Deferred Compensation Plan	Management Deferred Compensation Plan	Non-Property						Labor	Yes	13.61 %	190
25	Manufactured Gas Plants -	Manufactured Gas Plants -	Non-Property						Excluded	No	0.00%	190

26	Provision Merger Costs Midwest Generatio n	Provision Merger Costs Midwest Generatio n	Non- Property							Excluded	No	0.00%	190
27	Settleme nt Asset Obsolete	Settleme nt Asset Obsolete	Non- Property							Excluded	No	0.00%	190
28	Materials Other	Materials Other	Non- Property							Plant	Yes	23.34 %	190
29	Accrued Expenses Other	Accrued Expenses Other	Non- Property							Excluded	No	0.00%	190
30	Current Other	Current Other	Non- Property							Excluded	No	0.00%	190
31	Other Current	Non Current	Non- Property							Labor	Yes	13.61 %	190
32	Partnersh ips	Partnersh ips	Non- Property							Excluded	No	0.00%	190
33	Partnersh ips	Partnersh ips	Non- Property							Excluded	No	0.00%	190
34	Partnersh ips Post	Partnersh ips Post	Non- Property							Excluded	No	0.00%	190
35	Retireme nt Health Care Liability Post	Retireme nt Health Care Liability Post	Non- Property							Labor	No	0.00%	190
36	Retireme nt Health Care Liability Post	Retireme nt Health Care Liability Post	Non- Property							Labor	No	0.00%	190
37	Retireme nt Health Care Liability	Retireme nt Health Care Liability	Non- Property							Labor	No	0.00%	190
38	Provision for Bad Debt Public Utility Fund	Provision for Bad Debt Public Utility Fund	Non- Property							Revenue	Yes	0.00%	190
39	Contributi on	Contributi on	Non- Property							Excluded	No	0.00%	190
40	Regulator y (Asset)/Li ab: Transmis	Regulator y (Asset)/Li ab: Transmis	Non- Property							Excluded	No	0.00%	190

41	Revenue Subject to Refund Stock Options; Other Equity Based Compensation Stock Options; Other Equity Based Compensation	Revenue Subject to Refund Stock Options; Other Equity Based Compensation	Non-Property						Excluded	No	0.00%	190
42	Stock Options; Other Equity Based Compensation	Stock Options; Other Equity Based Compensation	Non-Property						Labor	Yes	13.61%	190
43	Stock Options; Other Equity Based Compensation	Stock Options; Other Equity Based Compensation	Non-Property						Labor	Yes	13.61%	190
44	Stock Options; Other Equity Based Compensation	Stock Options; Other Equity Based Compensation	Non-Property						Labor	Yes	13.61%	190
45	Supplemental Employee Retirement Taxes Other Than Income Tax Use Tax Adjustment	Supplemental Employee Retirement Taxes Other Than Income Tax Use Tax Adjustment	Non-Property						Labor	Yes	13.61%	190
46	Workers Compensation and Public Claims Reserve	Workers Compensation and Public Claims Reserve	Non-Property						Plant	Yes	23.34%	190
47	Federal NOL	Federal NOL	Protected Property						Plant	Yes	23.34%	190
48	Federal NOL	Federal NOL	Protected Property						Plant	Yes	23.34%	190
49	Federal NOL	Federal NOL	Protected Property						Labor	Yes	13.61%	190
50	Federal NOL	Federal NOL	Protected Property						Plant	Yes	23.34%	190
51	Federal NOL	Federal NOL	Protected Property						Excluded	No	0.00%	190

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

**Non-Current**  
**(Note A)**

61	Accelerated Depreciation - Related to Reg Assets	Accelerated Depreciation - Related to Reg Assets	Non-Property							100% Distribution	No	0.00%	283
62	Accrued Benefits	Accrued Benefits	Non-Property							Labor	Yes	13.61%	283
63	Loss on Reacquired Debt	Loss on Reacquired Debt	Non-Property							Plant	No	0.00%	283
64	Regulatory (Asset)/Liabilities: AMP - Other Costs	Regulatory (Asset)/Liabilities: AMP - Other Costs	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	Non-Property							100% Distribution	No	0.00%	283
66	Deferred Gain - Sale of Easement	Deferred Gain - Sale of Easement	Non-Property							Plant	Yes	23.34%	283
67	Deferred Revenue - Fiber Optics Lease	Deferred Revenue - Fiber Optics Lease	Non-Property							Communication	No	0.00%	283
68	Equity Earnings in Unconsolidated Sub	Equity Earnings in Unconsolidated Sub	Non-Property							Excluded	No	0.00%	283
69	Regulatory (Asset)/Liabilities: Energy Efficiency	Regulatory (Asset)/Liabilities: Energy Efficiency	Non-Property							Excluded	No	0.00%	283
70	Regulatory (Asset)/Liabilities	Regulatory (Asset)/Liabilities	Non-Property							Excluded	No	0.00%	283

71	ab: MGP- Environm ental Remediat ion Pension Contributi on - Net of Book Provision 9.5%	ab: MGP- Environm ental Remediat ion Pension Contributi on - Net of Book Provision 9.5%	Non- Property							Labor	Yes	13.61 %	283
72	Pension Contributi on - Net of Book Provision 9.5%	Pension Contributi on - Net of Book Provision 9.5%	Non- Property							Labor	Yes	13.61 %	283
73	Pension Contributi on - Net of Book Provision 9.5%	Pension Contributi on - Net of Book Provision 9.5%	Non- Property							Labor	Yes	13.61 %	283
74	Pension Contributi on - Net of Book Provision 9.5%	Pension Contributi on - Net of Book Provision 9.5%	Non- Property							Labor	Yes	13.61 %	283
75	Regulator y (Asset)/Li ab: Distributio n Rate Case Matters	Regulator y (Asset)/Li ab: Distributio n Rate Case Matters	Non- Property							Excluded	No	0.00%	283
76	Regulator y (Asset)/Li ab: MGP- Environm ental Remediat ion Reg Asset - Capital	Regulator y (Asset)/Li ab: MGP- Environm ental Remediat ion Reg Asset - Capital	Non- Property							Excluded	No	0.00%	283
77	Leases	Leases	Non- Property							Excluded	No	0.00%	283
78	Regulator y (Asset)/Li ab:	Regulator y (Asset)/Li ab:	Non- Property							100% Distributio n	No	0.00%	283

79	Distribution: Other Deferred (A-Base) Regulatory (Asset)/Liabilities: Distribution: Other Deferred (Merger)	Distribution: Other Deferred (A-Base) Regulatory (Asset)/Liabilities: Distribution: Other Deferred (Merger)	Non-Property						100% Distribution	No	0.00%	283
80	Regulatory (Asset)/Liabilities: Distribution: Other Deferred (Storm)	Regulatory (Asset)/Liabilities: Distribution: Other Deferred (Storm)	Non-Property						100% Distribution	No	0.00%	283
81	Regulatory (Asset)/Liabilities: Distribution Formula Rate	Regulatory (Asset)/Liabilities: Distribution Formula Rate	Non-Property						Excluded	No	0.00%	283
82	Regulatory (Asset)/Liabilities: Distribution Formula Rate	Regulatory (Asset)/Liabilities: Distribution Formula Rate	Non-Property						Excluded	No	0.00%	283
83	Regulatory (Asset)/Liabilities: Distribution Rate Case Matters	Regulatory (Asset)/Liabilities: Distribution Rate Case Matters	Non-Property						Excluded	No	0.00%	283
84	Regulatory (Asset)/Liabilities: Rider UF	Regulatory (Asset)/Liabilities: Rider UF	Non-Property						Excluded	No	0.00%	283
85			Non-						Excluded	No	0.00%	283



86	Regulatory (Asset)/Liability: Distribution Rate Case Matters Chicago Arbitration Settlement Incentive Compensation Capitalized (Global Settlement)	Regulatory (Asset)/Liability: Distribution Rate Case Matters Chicago Arbitration Settlement Incentive Compensation Capitalized (Global Settlement)	Property							Excluded	No	0.00%	283
87	Midwest Generation Settlement Liab FIT on SIT Swap and Hedging Transactions Swap and Hedging Transactions ITC Def Tax FAS 109	Midwest Generation Settlement Liab FIT on SIT Swap and Hedging Transactions Swap and Hedging Transactions ITC Def Tax FAS 109	Non-Property							100% Distribution	No	0.00%	283
88			Non-Property							Excluded	No	0.00%	283
89			Non-Property							Excluded	No	0.00%	283
90			Non-Property							Plant	Yes	23.34%	283
91			Non-Property							Plant	Yes	23.34%	283
92			N/A							N/A	No	0.00%	283
93	Regulatory Asset Electric SFAS109	Regulatory Asset Electric SFAS109	N/A							N/A	No	0.00%	283
94	Regulatory Liability Electric Gross Up Reclass FAS 109 - TCJA	Regulatory Liability Electric Gross Up Reclass FAS 109 - TCJA	N/A							N/A	No	0.00%	283
95			N/A							N/A	No	0.00%	283
96			N/A							N/A	No	0.00%	283
<b>Total</b>													

	FERC Account 283						
97	Grand Total						
					Protecte d Property		
					Unprotec ted Property Non- Property		
					<b>Total Unprote cted</b>		
					<b>Total (Excess )/ Deficien t ADIT</b>		

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

Commonwealth Edison Company			
Attachment 3 - Revenue Credit Workpaper			
	<b>Accounts 450 &amp; 451</b>		
1	Late Payment Penalties Allocated to Transmission		
	<b>Account 454 - Rent from Electric Property</b>		
2	Rent from Electric Property - Transmission Related		
	<b>Account 456 - Other Electric Revenues (Note 1)</b>		
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%
<b>Return Calculation</b>					
					<b>Appendix A Line or Source Reference</b>
1		<b>Rate Base</b>			(Line 41 + Line 54)
		<b>Long Term Interest</b>			
2		Long Term Interest			Attachment 5
3		Less LTD Interest on Securitization Bonds			Attachment 8
4		Long Term Interest			(Line 99 - Line 100)
5		<b>Preferred Dividends</b>	enter positive		p118.29.c
		<b>Common Stock</b>			
6		Proprietary Capital			p112.16.c
7		Less Accumulated Other Comprehensive Income Account 219			p112.15.c
8		Less Preferred Stock			(Line 114)
9		Less Account 216.1			p112.12.c
1 0		Common Stock			(Line 103 - 104 - 105 - 106)
		<b>Capitalization</b>			
1 1		Long Term Debt			p112.18-21.c
1 2		Less Loss on Reacquired Debt			p111.81.c
1 3		Plus Gain on Reacquired Debt			p113.61.c
1 4		Less ADIT associated with Gain or Loss			Attachment 1
1 5		Less LTD on Securitization Bonds			Attachment 8
1 6		Total Long Term Debt			(Line 108 - 109 + 110 - 111 - 112)
1 7		Preferred Stock			p112.3.c
1 8		Common Stock			(Line 107)
1 9		Total Capitalization			(Sum Lines 113 to 115)
2 0		Debt %	Total Long Term Debt		(Line 113 / Line 116) %
2 1		Preferred %	Preferred Stock		(Line 114 / Line 116) %
2 2		Common %	Common Stock		(Line 115 / Line 116) %
2 3		Debt Cost	Total Long Term Debt		(Line 101 / Line 113)
2 4		Preferred Cost	Preferred Stock		(Line 102 / Line 114)
2 5		Common Cost	Common Stock		(Line 122 + 100 basis points) 12.5%
2 6		Weighted Cost of Debt	Total Long Term Debt (WCLTD)		(Line 117 * Line 120)
2 7		Weighted Cost of Preferred	Preferred Stock		(Line 118 * Line 121)

2 8		Weighted Cost of Common		Common Stock		(Line 119 * Line 122)	
2 9		<b>Rate of Return on Rate Base ( ROR )</b>				<b>(Sum Lines 123 to 125)</b>	
3 0		<b>Investment Return = Rate Base * Rate of Return</b>				<b>(Line 55 * Line 126)</b>	
<b>C o m p o s i t e I n c o m e T a x e s</b>							
<b>Income Tax Rates</b>							
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)			
<b>ITC Adjustment</b>							
3 7		Investment Tax Credit Amortization			enter negative	Attachment 1A - ADIT	-
3 8		<u>Tax Gross-Up Factor</u>				(Line 36)	%
3 9		Net Plant Allocation Factor				(Line 14)	%
4 0		<b>ITC Adjustment Allocated to Transmission</b>				<b>(Line 37 * 38 * 39)</b>	
<b>Other Income Tax Adjustment</b>							
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		ITax Gross-Up Factor				Line 36	%
4 7		Other Income Tax Adjustment				Line 136e*136f	
4 1		<b>Income Tax Component =</b>			$CIT=(T/1-T) * Investment\ Return * (1-(WCLTD/R)) =$	<b>[Line 35 * Line 30 * (1- (Line 26 / Line 29))]</b>	
4 2		<b>Total Income Taxes</b>				<b>(Line 40 +Line 47 + Line 48)</b>	-

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
<b>Plant Allocation Factors</b>								
8	Accumulated Amortization		(Note A)	p200.21.c				
<b>General Plant Direct Assignment of Account 397</b>						<b>DA to Trans.</b>		
26	Account No. 397 Directly Assigned to Transmission			p207.94.g				Assignment based on locational analysis performed pursuant to protocol 1.g.iii.7.v and detailed in Attachment accompanying Annual Update Filing.
<b>Accumulated Depreciation and Amortization</b>								
32	Less: Amount of General Depreciation Associated with Acct. 397			P219.28c (footnote)				
<b>Materials and Supplies</b>								
45	Undistributed Stores Expense		(Note A)	p227.6.c & 15.c				
<b>Allocated General &amp; Common Expenses</b>								
60	Plus Transmission Lease Payments		(Note A)	p200.4.c				
<b>Depreciation Expense</b>								
88	Amount of General Depreciation Expense Associated with Acct. 397			p337.43.b*e				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				
								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
<b>Plant Allocation Factors</b>								
6	Electric Plant in Service		(Note)	p207.104.g				

			B)				
	<b>Plant In Service</b>						
15	Transmission Plant In Service		(Note B)	p207.58.g			
	<b>Accumulated Depreciation</b>						
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.323.197.b			Adjust to remove lobbying expense, if any.
63	Fixed PBOP expense			Company Records (6,752,430)			
64	Actual PBOP expense			p.320.198.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.320.198.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)	p323.191.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
<b>Income Tax Rates</b>									
				<b>IL</b>					
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
<b>Directly Assigned A&amp;G</b>							
75	General Advertising Exp Account 930.1		(Note K) p323.191.b	-		-	-

**Excluded Plant Cost Support**

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions				Excluded Transmission Facilities	Description of the Facilities						
<b>Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities</b>											
149	Excluded Transmission Facilities		(Note M)		<b>General Description of the Facilities</b>						
Instructions:				<b>Enter \$</b>							
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,			<b>Or</b>							
	the following formula will be used:	<b>Example</b>		<b>Enter \$</b>							
A	Total investment in substation	1,000,000									
B	Identifiable investment in Transmission (provide workpapers)	500,000									
C	Identifiable investment in Distribution (provide workpapers)	400,000									
D	Amount to be excluded (A x (C / (B + C)))	444,444									
					<b>Add more lines if necessary</b>						

**Prepayments and Prepaid Pension Asset**

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



**Outstanding Network Credits Cost Support**

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Outstanding Network Credits	Description of the Credits			
Network Credits					Enter \$				
53	Outstanding Network Credits			(Note N)					
						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			p321.112.b			0	Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to remove PJM LSE expenses not recoverable in ComEd's OATT rate.
57	Less Account 565			p321.96.b		0	0	See FERC Form 1, footnote to p320.97b. Transmission related 565 is to include the TX revenue requirement of ComEd of Indiana

**Interest Expense Adjustment**

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions					Long Term Interest per Form 1	Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
Adjustment to Amortize Losses Associated with Interest Rate Swaps								
99	Long Term Interest			p117.62-67.c				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					Amount	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**

Line	Component Descriptions	Instruction References	Transmission Depreciation Expense Amount	Tax Rate from Attachment H-13A, Line 131	Amount to Attachment 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	<b>Total Other Income Tax Adjustments - Expense / (Benefit)</b>				\$ (
Instr. #s	Instructions	-	-		



- 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 F, 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 - Estimate and Reconciliation Worksheet**

Step	Month	Year	Action
------	-------	------	--------

**Exec Summary**

1	April	Year 2	TO populates the formula with Year 1 data
2	April	Year 2	TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2
3	April	Year 2	TO adds weighted Cap Adds to plant in service in Formula (Appendix A, Line 17)
4	May	Year 2	Post results of Step 3 on PJM web site
5	June	Year 2	Results of Step 3 go into effect
6	April	Year 3	TO populates the formula with Year 2 data
7	April	Year 3	TO estimates all transmission Cap Adds during Year 3 weighted based on Months expected to be in service in Year 3
8	April	Year 3	Reconciliation - TO calculates Reconciliation by removing from Year 2 data - the total Cap Adds placed in service in Year 2 and adding weighted average in Year 2 Cap Adds in Reconciliation (adjusted to include any Reconciliation amount from prior year).
9	April	Year 3	Reconciliation - TO adds the difference between the Reconciliation in Step 8 and the forecast in Line 5 with interest to the result of Step 7 (this difference is also added to Step 8 in the subsequent year)
10	May	Year 3	Post results of Step 9 on PJM web site
11	June	Year 3	Results of Step 9 go into effect

**Reconciliation Details**

1	April	Year 2	TO populates the formula with Year 1 data	Rev Req based on Year 1 data		Must run Appendix A to get this number (without any cap adds in Appendix A, line 17)		
2	April	Year 2	TO estimates all transmission Cap Adds for Year 2 weighted based on Months expected to be in service in Year 2	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	-	-	0.0000	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
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	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	
							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										- \$ < Input to Appendix A, Line 16	
			Add weighted Cap Adds actually placed in service in Year 2											
						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						
			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											
			\$	-										





**Commonwealth Edison Company**  
**Attachment 9 - Depreciation Rates**

	Applied
	Deprec.
<b>Plant Type</b>	Rate (%)
<b>Transmission<sup>1</sup></b>	2.36
<b>General and Intangible Plant</b>	
Account 390: Structures and Improvement	2.53
Account 391.01: Office Furniture & Equipment: Office Machines	24.66
Account 391.02: Office Furniture & Equipment: Furniture/Equipment	8.48
Account 391.03: Office Furniture & Equipment: Computer Equipment	17.64
Account 392.00: Transportation Equipment - Passenger Cars	2.93
Account 392.01: Transportation Equipment -Tractor Trucks	2.73
Account 392.02: Transportation Equipment –Trailers	3.21
Account 392.05: Transportation Equipment - Trucks < 13,000 pounds	7.86
Account 392.06: Transportation Equipment - Trucks >= 13,000 pounds	5.91
Account 393: Stores Equipment	5.87
Account 394: Tools, Shop, & Garage Equipment	3.83
Account 395: Laboratory Equipment	7.36
Account 396: Power Operated Equipment	5.52
Account 397: Communications Equipment	6.91
Account 397.01: Communications Equipment: Mesh Comm. Network Devices	12.96
Account 397.02: Communications Equipment: Smart Street Lights	9.69
Account 398: Miscellaneous Equipment	6.87
Account 303: Miscellaneous Intangible Plant	15.07

<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).