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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 Order¹ 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.² 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.

¹ Commonwealth Edison Co., 172 FERC ¶ 61,272 (2020) ("Order").

² 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.

BERMAN AND TODDERUD LLP

Kimberly D. Bose October 21, 2020 Page 2

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,³ 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 Region⁴ 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

³ See 18 CFR §§ 35.2(e) and 385.2010(f)(3).

⁴ 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
Berman and Todderud LLP
3502 Fremont Ave N
Seattle, WA 98103
(206) 279-3193
stan@btlawllp.com

	chment H-13A nonwealth Edison Company		
	ula Rate Appendix A	Notes FERC	Form 1 Page # or Instruction Year
	ed cells are input cells		
Allocat	ators		
	Wages & Salary Allocation Factor		
1	Transmission Wages Expense	p354.21	1.b
2	Total Wages Expense	p354.28	3.b
3	Less A&G Wages Expense	p354.27	
4	Total Wages Less A&G Wages Expense	(Line 2	- Line 3)
\dashv			
5	Wages & Salary Allocator	(Line 1	/ Line 4) %
6	Plant Allocation Factors Electric Plant in Service	(Note B) p207.10	Ма
0	Electric Frant in Service	(NOTE B) 9207.10	
7	Accumulated Depreciation (Total Electric Plant)	(Note J) p219.29	Э.с
8	Accumulated Amortization	(Note A) p200.21	1.c
9	Total Accumulated Depreciation	(Line 7	+8)
_			
10	Net Plant	(Line 6	- Line 9)
11	Transmission Gross Bloom		0. Line 29)
11	Transmission Gross Plant Gross Plant Allocator		9 - Line 28) 1 / Line 6) %
14	Second Amino Ampeniol	(Line I	, and 0) %
13	Transmission Net Plant	(Line 4	1 - Line 28)
14	Net Plant Allocator	(Line 1:	3 / Line 10) %
Plant (Calculations		
	Plant In Service		
15 16	Transmission Plant In Service	(Note B) p207.58	3.g
		E D THE OIL	
17	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar New Transmission Plant Additions for Current Calendar Year (weighted by months in serv		
17	For Reconciliation only - remove New Transmission Plant Additions for Current Calendar V New Transmission Plant Additions for Current Calendar Year (weighted by months in serv. Total Transmission Plant	ce) (Note B) Attachm	
	New Transmission Plant Additions for Current Calendar Year (weighted by months in serv	ce) (Note B) Attachm	ment 6
	New Transmission Plant Additions for Current Calendar Year (weighted by months in serv	ce) (Note B) Attachm	ment 6 5 - Line 16 + Line 17)
18	New Transmission Plant Additions for Current Calendar Year (weighted by months in service Total Transmission Plant	(Line 1:	ment 6 5 - Line 16 + Line 17) 9.g
18 19 20 21	New Transmission Plant Additions for Current Calendar Year (weighted by months in serving Total Transmission Plant General Intangible Total General and Intangible Plant	(Line 1: p207.95 p205.5. (Line 1: p205.5.)	9. Line 16 + Line 17) 9. g g 9 + Line 20)
18 19 20 21 22	New Transmission Plant Additions for Current Calendar Year (weighted by months in serving Total Transmission Plant General Intangible Total General and Intangible Plant Less: General Plant Account 397 Communications	(Line 1: p207.95 p207.95 (Line 1: p207.95	ment 6 5 - Line 16 + Line 17) 9.g g 9 + Line 20) 4.g
18 19 20 21	New Transmission Plant Additions for Current Calendar Year (weighted by months in serving Total Transmission Plant General Intangible Total General and Intangible Plant Less: General Plant Account 397 Communications General and Intangible Excluding Acct. 397	(Line 1: p207.94 (Line 2: p207.94 (Line	ment 6 5 - Line 16 + Line 17) 9.g g 9 + Line 20) 4.g 1 - Line 22)
18 19 20 21 22 23	New Transmission Plant Additions for Current Calendar Year (weighted by months in serving Total Transmission Plant General Intangible Total General and Intangible Plant Less: General Plant Account 397 Communications	(Line 1: p207.95 p207.95 p207.94 (Line 1: p207.94 (Line 2: p207.94)	ment 6 5 - Line 16 + Line 17) 9.g g 9 + Line 20) 4.g 1 - Line 22)
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Adjus	tmer	nt To Rate Base				
	Ac	ccumulated 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		
	Ur	namortized Deficient / (Excess) ADIT				
42g		Unamortized Deficient / (Excess) ADIT (Federal)	(Note W)	Attachment 1B - ADIT Amortization		
42h		Unamortized Deficient / (Excess) ADIT (State)	(Note W)	Attachment 1B - ADIT Amortization		
42i		Unamortized Deficient / (Excess) ADIT Allocated to Transmission		Line 42g + 42h		
42j		Adjusted Accumulated Deferred Income Taxes Allocated To Transmission		Line 42f + 42i		
	CV	WIP for Incentive Transmission Projects				
43		CWIP Balances for Current Rate Year	(Note H)	Attachment 6		
	Pr	epayments				
44		Prepayments (excluding Prepaid Pension Asset)	(Note A)	Attachment 5		
	M	aterials and Supplies		207 4 6 1 1		
45		Undistributed Stores Expense	(Note A)	p227.6.c & 16.c		
46		Wage & Salary Allocator Track Hadistributed Stores Expanse Allocated to Transmission		(Line 5)		%
47		Total Undistributed Stores Expense Allocated to Transmission Transmission Metaisle & Supplies		(Line 45 * Line 46)		
48		Transmission Materials & Supplies	(Note T)	(p227.8.c + p227.5.c)		
49		Total Materials & Supplies Allocated to Transmission		(Line 47 + Line 48)		
	Ca	sh Working Capital				
50		Operation & Maintenance Expense (excluding Interest Only Return on Prepaid Pension Asset	1)	(Line 85 - Line 84)		12.5%
51		1/8th Rule Total Cash Working Capital Allocated to Transmission		1/8 (Line 50 * Line 51)		12.5%
32		Total Cash Working Capital Anocated to Transmission		(Line 30 * Line 31)		
	Ne	twork Credits				
53	- 11	Outstanding Network Credits	(Note N)	Attachment 5		
54	To	otal Adjustment to Rate Base		(Lines 42j + 43 + 44 + 49 + 52 - 53)		
55	Ra	tte Base		(Line 41 + Line 54)		
Oper	ation	ns & Maintenance Expense				
	Tr	ansmission O&M				
56	-11	Transmission O&M		Attachment 5		
57		Less Account 565		Attachment 5		
58		Plus Transmission Revenue Requirement of Commonwealth Edison of Indiana booked to a	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		Transmission O&M		(Lines 56 - 57 + 58 + 59 + 60)		
	A 7	located Administrative & General Expenses				
62	Al	located Administrative & General Expenses Total A&G		Attachment 5		
32						(6,752,430)
63		Plus: Fixed PBOP expense	(Note J)	fixed		(0,732,430)
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		Administrative & General Expenses		Sum (Lines 62 to 63) - Sum (Lines 64 to 70)		
72		Wage & Salary Allocator		(Line 5)		%
73	ъ.	Administrative & General Expenses Allocated to Transmission		(Line 71 * Line 72)		
7.4	Di	rectly Assigned A&G Regulatory Commission Eyn Account 928	(Note C)	Attachment 5		
74		Regulatory Commission Exp Account 928 General Advertising Exp Account 930.1	(Note G)	Attachment 5 Attachment 5		
76		General Advertising Exp Account 930.1 Subtotal - Accounts 928 and 930.1 - Transmission Related	(Profe K)	(Line 74 + Line 75)		
/0		Sucrotai - Accounts 740 diru 730.1 - 11ansinission related	1	(EIIIC /F T LIIIC /J)	I	l

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

Depr	ecia	tion & Amortization Expense					
·							
	De	epreciation Expense					
86		Transmission Depreciation Expense Including Amor	rtization of Limited Term Plant	(Note J)	p336.7.b&c&d		
				, ,	•		
87		General Depreciation Expense Including Amortizati	on of Limited Term Plant	(Note J)	p336.10.b&c&d		
88		Amount of General Depreciation Expense Associate		(Note J)	Attachment 5		
89		Balance of General Depreciation Expense	A WILLIAM SALE	(Note 3)	(Line 87 - Line 88)		
90		Intangible Amortization		(Note A)	p336.1.d&e		
91		Total		(Note A)	(Line 89 + Line 90)		
							0/
92		Wage & Salary Allocator			(Line 5)		%
93		General Depreciation & Intangible Amortization All			(Line 91 * Line 92)		
94		General Depreciation Expense for Acct. 397 Directly	y Assigned to Transmission		(Line 88 * Line 38)		
95		General Depreciation and Intangible Amortization	on Functionalized to Transmission		(Line 93 + Line 94)		
96	To	otal Transmission Depreciation & Amortization			(Lines 86 + 95)		
Taxes	s Oth	ner than Income Taxes					
97	Ta	exes Other than Income Taxes			Attachment 2		
98	To	otal Taxes Other than Income Taxes			(Line 97)		
,,,		Takes office than medice Takes			(Ellie 71)		
Determ	\ C	Capitalization Calculations					
Retur	m / C	Capitalization Calculations					
	Lo	ong Term Interest					
99		Long Term Interest Less LTD Interest on Securitization Bonds			Attachment 5		
100		Less LTD Interest on Securitzation Bonds		(Note P)	Attachment 8		
101		Long Term Interest			(Line 99 - Line 100)		
102	Pr	referred Dividends		enter positive	p118.29.c		
	Co	ommon Stock					
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		Common Stock			(Line 103 - 104 - 105 - 106)		
	Ca	apitalization					
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)		
-		Preferred Stock			p112.3.c		
114					(Line 107)		
114		Common Stock				-	
115		Common Stock					
		Common Stock Total Capitalization			(Sum Lines 113 to 115)		
115		Total Capitalization			(Sum Lines 113 to 115)		
115 116		Total Capitalization Debt %	Total Long Term Debt	(Note Q)	(Sum Lines 113 to 115) (Line 113 / Line 116)		%
115 116 117 118		Total Capitalization Debt % Preferred %	Preferred Stock		(Sum Lines 113 to 115) (Line 113 / Line 116) (Line 114 / Line 116)		%
115 116		Total Capitalization Debt % Preferred %		(Note Q)	(Sum Lines 113 to 115) (Line 113 / Line 116)		
115 116 117 118		Total Capitalization Debt % Preferred %	Preferred Stock		(Sum Lines 113 to 115) (Line 113 / Line 116) (Line 114 / Line 116)		%

121	Preferred Cost		Preferred Stock		(Line 102 / Line 114)			
122	22 Common Cost		Common Stock	(Note J)	Fixed		11.50%	
123	23 Weighted Cost of Debt		Total Long Term Debt (WCLTD)		(Line 117 * Line 120)			
124	Weighted Cost of P	referred	Preferred Stock		(Line 118 * Line 121)			
125	Weighted Cost of C	ommon	Common Stock		(Line 119 * Line 122)			
126	126 Rate of Return on Rate Base (ROR)				(Sum Lines 123 to 125)			
127	127 Investment Return = Rate Base * Rate of Return (Line 55 * Line 126)							

Composite Income Toyon							
Composite Income Taxes							
422	Income Tax Rates			27.1.7			
128		FIT=Federal Income Tax Rate		(Note I)			
129		SIT=State Income Tax Rate or Composite	((Note I)	Per State Tax Code		%
131		p T		x deductible for state purposes) FIT)] / (1 - SIT * FIT * p)} =	rei State Tax Code		%
132a		T / (1-T)	1-1-{[(1-311) * (1-1	11)]/(1-311 · 1·11 · p)] =			%
132b		Tax Gross-Up Factor	1*1/(1-T)				/0
1320		Tal 01000 op Taeloi	1 1/(1 1)				
	ITC Adjustment			(Note U)			
133	11 6 radjustment	Investment Tax Credit Amortization		enter negative	Attachment 1A - ADIT		
				*			
134		Tax Gross-Up Factor			(Line 132b)		%
135		Net Plant Allocation Factor			(Line 14)		%
136		ITC Adjustment Allocated to Transmission			(Line 133 * Line 134 * Line 135)		
	Other Income Tax Adjust	Tax Adjustment for AFUDC Equity					
136a		Component of Transmission Depreciation Expense		(Note R)	Attachment 5, Line 136a		
136b		Amortization Deficient / (Excess) Deferred Taxes (Federal) - Transmission Component		(Note R)	Attachment 5, Line 136b		<u>%</u>
136c		Amortization Deficient / (Excess) Deferred Taxes (State) - Transmission Component Amortization of Other Flow-Through Items		(Note R)	Attachment 5, Line 136c		
136d		- Transmission Component Other Income Tax Adjustments - Expense /		(Note R)	Attachment 5, Line 136d		
136e 136f		(Benefit) Tax Gross-Up Factor			Line 136a + 136b + 136c + 136d -(Line 132b)		
136g		Other Income Tax Adjustment			Line 136e*136f		
137	Income Tax Component :		(T/1-T) * Investment Re	turn * (1-(WCLTD/ROR)) =	[Line 132a * Line 127 * (1- (Line 123	/ Line 126))]	
138	Total Income Taxes				(Line 136 + <u>Line 136g +</u> 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 Total Transmission Depreciation &			(Line 85)		
143		Amortization Abandoned Plant Recovery Associated			(Line 96)		
143A		with Superconductor Cable Development Project		(Note S)			
144		Taxes Other than Income			(Line 98)		
145		Investment Return			(Line 127)		
146		Income Taxes			(Line 138)		
147		Gross Revenue Requirement			(Sum Lines 142 to 146)		
	Adjustment to Remove R	evenue Requirements Associated with Exclude	ed Transmission Facilities				
148		Transmission Plant In Service			(Line 15)		
149		Excluded Transmission Facilities		(Note M)	Attachment 5		
150		Included Transmission Facilities			(Line 148 - Line 149)		
151		Inclusion Ratio			(Line 150 / Line 148)		
152		Gross Revenue Requirement			(Line 147)		
153		Adjusted Gross Revenue Requirement			(Line 151 * Line 152)		
		<u> </u>					
	Revenue Credits & Intere						
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 Char						
157		Gross Revenue Requirement			(Line 152)		
158		Net Transmission Plant			(Line 15 - Line 30)		
159		Net Plant Carrying Charge Net Plant Carrying Charge without			(Line 157 / Line 158)		
160		Depreciation Depreciation			(Line 157 - Line 86) / Line 158		
161		Net Plant Carrying Charge without Depreciati	on, Return, nor Income Taxes	_ 	(Line 157 - Line 86 - Line 127 - Line 1	38) / Line 158	
	Net Plant Carrying Char	ge 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 Poin	t increase in ROE		(Line 162 + Line 163)		
165		Net Transmission Plant			(Line 15 - Line 30)		
166		Net Plant Carrying Charge per 100 Basis Poin	t increase in ROF		(Line 164 / Line 165)		
100		Currying Change per 100 Basis Polli		•			

167	Net Plant Carrying Charge per 100 Basis Point in ROE witho Depreciation	ut	(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 that transmission	nn PJM Sch. 12 projects not paid by other PJM	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 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 = "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 Total entered in Appendix
2	ADIT-281						A, Line 42b
3	ADIT-282						Total entered in Appendix A, Line 42c
4	ADIT-283						Total entered in Appendix A Line 42d
5	Subtotal - Transmission ADIT						
Line	Description	Total	-				
6	ADIT (Reacquired Debt)						

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

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

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

	1	1	1	

Subtotal: ADIT-190 (FERC Form)						
Less: ASC 740 ADIT Adjustments excluded from rate base	_		_	_	_	
Loca: ASC 740 ADIT Adjustments related to uppmentized						
Less: ASC 740 ADIT Adjustments related to unamortized ITC						
III ACCENTATION AND A LANGUAGE AND A	-	-	-	-		
Less: ASC 740 ADIT balances related to income tax						
regulatory assets / (liabilities)	-	-	-	-	-	
Less: OPEB related ADIT, Above if not separately removed	-	-	-	-	-	
Total: ADIT-190						
IOIGI. ADII-130						
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) Gas,	(D)	(E)	(F)	(G)
ADIT- 282	Total	Gas, Production, Distribution, or Other Related	Only Transmission	Plant	Labor	Justification
Subtotal: ADIT-282 (FERC Form)						
Lance ACC 740 ADIT A Particular of the Manager Lance						
Less: ASC 740 ADIT Adjustments excluded from rate base Less: ASC 740 ADIT Adjustments related to AFUDC Equity						
Less: ASC 740 ADIT Adjustments related to Ar ODC Equity Less: ASC 740 ADIT balances related to income tax						
regulatory assets / (liabilities)						
Less: OPEB related ADIT, Above if not separately removed						
Total, ADIT 202						
Total: ADIT-282						
Wages & Salary Allocator						
Net Plant Allocator						
Transmission Allocator						
Other Allocator						
ADIT - Transmission						

Instructions for Account 282:

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

4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded.

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

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

				4
				4
				4
0.14.4.1.4.017.000./550.0.5				
Subtotal: ADIT-283 (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				
Less. Ored related ADIT, Above it not separately removed				
Total: ADIT-283				
Wages & Salary Allocator		 		
Net Plant Allocator				
				+
Transmission Allocator				<u> </u>
Other Allocator				
ADIT - Transmission				
				-

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

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

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

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

/1 Difference must be zero

END

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

		Tax	Cuts and Jobs Act of	of 2017			
	(A)	(B)	(C)	(D) December 31, 2017	(E) December 31, 2017	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
1	Unprotected Non-Property						
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	Subtotal - Deficient / (Excess) ADIT						
7	Unprotected Property						
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	Subtotal - Deficient / (Excess) ADIT						
13	Protected Property	<u></u>					
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	Subtotal - Deficient / (Excess) ADIT						
19	Total - Deficient / (Excess) ADIT						
			Tax Reform Act of 19	986			
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

			Fixed Period	ADIT Deficient / (Excess)	BOY Balance	Amortization	EOY Balance
20	Protected Property						
21	ADIT - 190 ADIT - 281	(Note B)	ARAM				
22 23	ADIT - 281 ADIT - 282	(Note B) (Note B)	ARAM ARAM				
24	ADIT - 283	(Note B)	ARAM				
25	Subtotal - Deficient / (Excess) ADIT						
26	Total - Deficient / (Excess) ADIT						
		Total Federal De	ficient / (Excess) Def	erred Income Taxes			
	/A\				(E)	(E)	(6)
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization	ADIT	BOY	Current Year	EOY
			Fixed Period	Deficient / (Excess)	Balance	Amortization	Balance
27	ADIT - 190						
28	ADIT - 281						
29	ADIT - 282						
30	ADIT - 283						
31	Total - Deficient / (Excess) ADIT	Col. G entered in A	ppendix A, Line 42g				
32	Tax Gross-Up Factor	Appendix A, Line 1	32b				
33	Regulatory Asset / (Liability)						
		Federal Inco	me Tax Regulatory A	Asset / (Liability)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	(^)	(6)	(0)	(D)	Blended Dates	(1)	December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT _Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
34	Account 182.3 (Other Regulatory Assets)						
35	Account 254 (Other Regulatory Liabilities)						
36	Total - Transmission Regulatory Asset / (Liability)						
		Chala Dafinia	nt //Fyrana Dafa	d la como Touro			
		State Deficie	nt / (Excess) Deferre	d income Taxes			
		Illinois	(2017 Corporate Rate	e Change)			

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
37	Unprotected Non-Property						
38 39 40 41	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	4 Years 4 Years 4 Years 4 Years				
42	Subtotal - Deficient / (Excess) ADIT						
43	Unprotected Property						
44 45 46 47	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	Average Life Average Life Average Life Average Life				
48	Subtotal - Deficient / (Excess) ADIT						
49	Protected Property						
50 51 52 53	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note C) (Note C) (Note C) (Note C)	NA NA NA NA				
54	Subtotal - Deficient / (Excess) ADIT						
55	Total - Deficient / (Excess) ADIT						
		Illinois	(2011 Corporate Rate	e Change)			
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line	Deficient / (Excess) Deferred Income Taxes	Notes	Amortization Fixed Period	ADIT Deficient / (Excess)	September 30, 2018 BOY Balance	Current Year Amortization	December 31, 2018 EOY Balance
56	Unprotected Non-Property						
57 58 59 60	ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283	(Note D) (Note D) (Note D) (Note D)	4 Years 4 Years 4 Years 4 Years				
61	Subtotal - Deficient / (Excess) ADIT						

ADIT - 190
ADIT - 281 (Note D) Average Life ADIT - 282 (Note D) Average Life (Note D) Average Life ADIT - 283 (Note D) Average Life Average Life ADIT - 280 (Note D) Average Life ADIT - 190 (Note D) Average Life
ADIT - 283 (Note D) Average Life Abtotal - Deficient / (Excess) ADIT ADIT - 190 (Note D) NA
abtotal - Deficient / (Excess) ADIT rotected Property ADIT - 190 (Note D) NA
ADIT - 190 (Note D) NA
ADIT - 190 (Note D) NA
ADIT - 281 (Note D) NA
ADIT - 282 (Note D) NA
ADIT - 283 (Note D) NA
btotal - Deficient / (Excess) ADIT
otal - Deficient / (Excess) ADIT
Total State Deficient / (Excess) Deferred Income Taxes
(A) (B) (C) (D) (E) (F) (G)
Blanded Dates December 31, 2018
Afficient / (Excess) Deferred Income Tayon Notes Afficient / (Excess) Deferred Income Tayon
Fixed Fellou Bot Sunon Tour
Deficient / (Excess) Balance Amortization Balance
ADIT - 190 Pixed Feriod Deficient / (Excess) Deficient / (Excess) Balance Amortization Balance
ADIT - 190 ADIT - 281
ADIT - 190 ADIT - 281 ADIT - 282
ADIT - 190 ADIT - 281
ADIT - 190 ADIT - 281 ADIT - 282
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 Col. G entered in Appendix A, Line 42h Deficient / (Excess) Balance Amortization Balance Amortization Balance Amortization Balance Amortization Balance Amortization Balance Amortization Balance
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 ADIT - Deficient / (Excess) ADIT Col. G entered in Appendix A, Line 42h Appendix A, Line 132b Deficient / (Excess) Balance Amortization Balance Amortization Balance Amortization Balance Amortization Appendix A, Line 42h Appendix A, Line 42h
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 ADIT - Deficient / (Excess) ADIT Col. G entered in Appendix A, Line 42h Appendix A, Line 132b Deficient / (Excess) Balance Amortization Balance Amortization Balance Amortization Balance Amortization Appendix A, Line 42h Appendix A, Line 42h
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 ADIT - 283 ADIT - 283 ADIT - 284 ADIT - 285 ADIT - 285 ADIT - 286 ADIT - 287 ADIT - 288 ADIT -
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 Atal - Deficient / (Excess) ADIT Col. G entered in Appendix A, Line 42h Tax Gross-Up Factor Appendix A, Line 132b State Income Tax Regulatory Asset / (Liability) (A) (B) (C) (D) (E) (F) (G) December 31, 2018
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 282 ADIT - 283 ADIT - 287 ADIT - 288 ADIT - 288 ADIT - 289 ADIT - 289 ADIT - 280
Deficient / (Excess) Balance Amortization Balance Balance Current Year Amortization Balance Amortization Balance Amortization Balance Balance Amortization Balance Amortization Balance Amortization Balance
ADIT - 190 ADIT - 281 ADIT - 282 ADIT - 283 ADIT - 283 ADIT - 283 ADIT - 284 ADIT - 283 ADIT - 283 ADIT - 284 ADIT - 285 Blended Dates Blended Dates Blended Dates ADIT - 285 Blended Dates Blended Dates Blended Dates ADIT - 285 Blended Dates Blended Dates Blended Dates ADIT - 285 Blended Dates Blende
Deficient / (Excess) Balance Amortization Balance Balance Current Year Amortization Balance Amortization Balance Amortization Balance Balance Amortization Balance Amortization Balance Amortization Balance
Total State Deficient / (Excess) Deferred Income Taxes (A) (B) (C) (D) (E) (F) Blended Dates Dece

		Federal and State	ncome Tax Regul	atory Asset / (Liability)			
	Federal and State Incom	e Tax Regulatory Ass	et / (Liability) relat	ed to Deficient / (Excess)	Deferred Income Ta	axes	
	(A)	(B)	(C)	(D)	(E) Blended Dates	(F)	(G) December 31, 2018
Line	Regulatory Assets / (Liabilities)	Notes		ADIT Deficient / (Excess)	BOY Balance	Current Year Amortization	EOY Balance
85 86	Account 182.3 (Other Regulatory Assets) Account 254 (Other Regulatory Liabilities)						
87	Total - Transmission Regulatory Asset / (Liability)						

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

- 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 fully amortized by December 31, 2021. Note The amortization formula in Column F will change based on where ComEd resides in the amortization cycle. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- B The remaining unamortized deficient and (excess) ADIT related to the Tax Reform Act of 1986 will be amortized using the Average Rate Assumption Method (ARAM) as provided in the Settlement in Docket No. ER19-5 et al. The current year amortization of deficient and (excess) ADIT is recorded in FERC Accounts 410.1 and 411.1.
- The remaining unamortized deficient and (excess) ADIT related to the Illinois "Corporate Rate Increase of 2017" as of September 30, 2018 will be amortized beginning October 1, 2018 based on the prescribed amortization periods as provided in the Settlement in Docket No. ER19-5 et al. The amortization periods for unprotected property and unprotected non-property related deficient and (excess) ADIT are fixed and cannot be changed without the Commission's express approval except, balances and categorizations may be changed if required by audit adjustments or tax return amendments. The amortization of the unprotected property related deficient and (excess) ADIT will be calculated using the average remaining book life of the underlying assets giving rise to the balances and may vary by year depending on where each underlying asset resides in its individual life cycle. The unprotected non-property related excess and deficient ADIT will be fully amortized by September 30, 2022. The unamortized deficient and (excess) state related ADIT including related amortization is reported net of

federal taxes. Note - The amortization formula in Column 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.

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

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

										Т	ax C	uts	and	l Jobs A	ct of 2017	•						
					- Pre f cembe				ADIT -	Post					Deficien	t / (Excess) Income	Deferred I	ncome Taxe	es (Decembe	r 31, 2017)		
Li ne	Detailed Descripti on	Descripti on	Categor y	Federa I Gross Timing Differe nce	Fede ral ADIT @ 35%	Sta te AD IT	FI T on SI T	Tot al AD IT	Federa I Gross Timing Differe nce	Fede ral ADIT @ 21%	Sta te AD IT	FI T on SI T	Tot al AD IT	Rate Chan ge Defer red Tax Impa ct	Non- Recover able	Tax Regulat ory Asset / Liabilit y Deferre d Taxes	Defici ent / (Exce ss) ADIT Balan ce	Jurisdicti on Allocator	Electric Transmis sion	Alloca tor (Note B)	Transmis sion Allocated	FERC Acco unt
	(A)	(B)	(C)	(D)	(E) = (D) * 35%	(F)	(G) = (F) * 35 %	(H) = (E) + (F) + (G)	(1)	(J) = (I) * 21%	(K)	(L) = (K) * 21 %	(M) = (J) + (K) + (L)	(N) = (H) - (M)	(O)	(P)	(Q) = (N) - (O) - (P)	(R)	(S)	(T)	(U) = (Q) * (T)	(V)
	FERC Account 190 - Non- Current (Note A)																					
1	Accrued Holiday	Accrued Holiday	Non- Property															Labor	Yes	13.61 %		190
2	Accrued Legal Accrued	Accrued Legal Accrued	Non- Property Non-															Labor	No	0.00% 13.61		190
3 4	Vacation	Vacation	Property Non-															Labor Excluded	Yes No	0.00%		190 190

	Charitabl e	Charitabl e	Property
	Contributi ons CPS Energy	Contributions CPS Energy	
5	Efficiency Fund Damage to	Efficiency Fund Damage to	Non- Property
6	Company Property Deferred Gain -	Company Property Deferred Gain -	Non- Property
7	Like Kind Exchange Deferred Gain -	Like Kind Exchange Deferred Gain -	Non- Property
8	Like Kind Exchange Deferred	Like Kind Exchange Deferred	Non- Property
9	Rental Expense Deferred	Rental Expense Deferred	Non- Property
10	Rental Expense	Rental Expense	Non- Property
11	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Non- Property
12	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Environm ental Cleanup Costs - Non-MGP (Mfg Gas Plants)	Non- Property
_	Environm ental Cleanup Costs - Non-MGP (Mfg Gas	Environm ental Cleanup Costs - Non-MGP (Mfg Gas	Non-
13	Plants) Executive Uninsure	Plants) Executive Uninsure	Property
14	d Death Benefits after	d Death Benefits after	Non- Property

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

	Retireme	Retireme	
	nt Incentive	nt	
	Compens	Incentive Compens	
	ation	ation	
	Deferred	Deferred	
	Stock	Stock	
	Bonus	Bonus	Non-
15	Plan	Plan	Property
	Incentive	Incentive	
	Compens	Compens	Non-
16	ation Plan	ation Plan	Property
	Interest	Interest	
	on Projected	on Projected	
	Tax	Tax	
	Settleme	Settleme	Non-
17	nts	nts	Property
	Interest	Interest	
	on	on	
	Projected	Projected	
	Tax Settleme	Tax Settleme	Non-
18	nts	nts	Property
10	Liability	Liability	Торону
	for	for	
	Severanc	Severanc	Non-
19	e Plans	e Plans	Property
	Long-	Long-	
	Term	Term	
	Debt - Revaluati	Debt - Revaluati	
	on of	on of	Non-
20	Discount	Discount	Property
	Long-	Long-	
	Term	Term	
	Incentive	Incentive	Non-
21	- Cash	- Cash	Property
	Long-	Long-	
	Term Incentive	Term Incentive	Non-
22	- Cash	- Cash	Property
	Long-	Long-	roporty
	Term	Term	
	Incentive	Incentive	Non-
23	- Cash	- Cash	Property
	Managem	Managem	
	ent Deferred	ent Deferred	
	Compens	Compens	Non-
24	ation Plan	ation Plan	Property
-			-, -,
	Manufact	Manufact	
_	ured Gas	ured Gas	Non-
25	Plants -	Plants -	Property

Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Fuelvided	Na	0.000/	400
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190
Labor	Yes	13.61 %	190
Excluded	No	0.00%	190

	Provision Merger	Provision Merger	Non-
26	Costs	Costs	Property
	Midwest Generatio	Midwest Generatio	
	n	n	
07	Settleme	Settleme	Non-
27	nt Asset Obsolete	nt Asset Obsolete	Property Non-
28	Materials	Materials	Property
	Other Accrued	Other Accrued	Non-
29	Expenses	Expenses	Property
30	Other Current	Other Current	Non- Property
00		Other	rioporty
31	Other Current	Non Current	Non- Property
31	Current	Current	Property
20	Partnersh	Partnersh	Non-
32	ips	ips	Property
	Partnersh	Partnersh	Non-
33	ips	ips	Property
	Partnersh	Partnersh	Non-
34	ips Post	ips Post	Property
	Retireme	Retireme	
	nt Health Care	nt Health Care	Non-
35	Liability	Liability	Property
	Post	Post	
	Retireme nt Health	Retireme nt Health	
	Care	Care	Non-
36	Liability Post	Liability Post	Property
	Retireme	Retireme	
	nt Health	nt Health	Non
37	Care Liability	Care Liability	Non- Property
	Provision	Provision	Nice
38	for Bad Debt	for Bad Debt	Non- Property
	Public	Public	
	Utility Fund	Utility Fund	
	Contributi	Contributi	Non-
39	on	on	Property
	Regulator	Regulator	
	y (Accet)/Li	у	
	(Asset)/Li ab:	(Asset)/Li ab:	Non-
40	Transmis	Transmis	Property

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

	sion	sion	
	Revenue	Revenue	
	Subject to	Subject to	Non-
41	Refund	Refund	Property
	Stock	Stock	
	Options;	Options;	
	Other	Other	
	Equity Based	Equity Based	
	Compens	Compens	Non-
42	ation	ation	Property
-	Stock	Stock	
	Options;	Options;	
	Other	Other	
	Equity	Equity	
	Based	Based	
	Compens	Compens	Non-
43	ation	ation	Property
	Stock	Stock Options;	
	Options; Other	Other	
	Equity	Equity	
	Based	Based	
	Compens	Compens	Non-
44	ation	ation	Property
	Supplem	Supplem	
	ental	ental	
	Employee	Employee	Main
45	Retireme nt Plan	Retireme nt Plan	Non- Property
45	Taxes	Taxes	riopeity
	Other	Other	
	Than	Than	
	Income	Income	Non-
46	Taxes	Taxes	Property
	Use Tax	Use Tax	
	Adjustme	Adjustme	Non-
47	nt	nt	Property
	Use Tax	Use Tax	Non-
48	Adjustme nt	Adjustme nt	Property
40	Workers	Workers	FTOPETTY
	Compens	Compens	
	ation and	ation and	
	Public	Public	
	Claims	Claims	Non-
49	Reserve	Reserve	Property
			-
	E. J. J.	Earland	Protecte
E 0	Federal	Federal	d Proporty
50	NOL	NOL	Property
			Protecte
	Federal	Federal	d
51	NOL	NOL	Property
			1

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

Gross Gros		0	0										
Face													
FAS 109 FAS	52		Op Reclass	NI/A						NI/A	No	0.00%	100
Total Tota	32			IN/ /\						IN/A	INO	0.0070	130
Total FERC Account 190	53			N/A						N/A	No	0.00%	190
FER C Account 190 FER C Account 282 Fer Count 282 Fer Fer Count 282 Fer Count 282 Fer Count 282 Fer Fer Count 28	00		100/1	14// (-			14//	110	0.0070	 100
Record 190													
FERC Account Ferc													
A ACCOUNT 282 - Property (Power1a of Property Property (Power1a of Power1a of													
Account 282													
Account 282		<u>FERC</u>											
Protected Property		Account											
Protected Property		<u> 282 -</u>											
Protected Property		Property											
Property		(Note A)											
Property		Protected	Protected										
ChowerTa ChowerTa Property Property Non- Protected Property Pro				Protecto									
Sample Property		(PowerTa	(PowerTa									23 34	
Non- Protected	54									Plant	Yes	25.5 4 %	282
Protected Prot	•										. 55	, •	
Property													
Solution				Unprote									
Non-		(PowerTa	(PowerTa	cted								23.34	
Protected Prot	55		x)	Property						Plant	Yes	%	282
Property Non-													
Protected Non- N													
Non- Property Cled Transmiss 100 Non- Property Non-		Property											
Transmis (PowerTa toted on Yes 0% 282 Non-				Unproto						1000/			
Solid Soli												100.0	
Non-	56										Yes	0%	282
Protected Property Protected Property Protected Property Protected Property Protected Protecte	00		λ)	Порону						OH	100	070	202
Property Non-													
Protected Company Co			Non-										
Distributio PowerTa cted		(PowerTa	Protected										
57		x) -	Property	Unprote									
Gross Gross Up Up Up S8 Reclass Reclass N/A FAS 109 FAS 109 S9 - TCJA - TCJA N/A Other Other Adjustme Adjustme On total FERC													
Up Up 58	57	n	x)	Property						n	No	0.00%	282
N/A No 0.00% 282													
FAS 109 FAS 109 - TCJA - TCJA N/A FIN 48 & FIN 48 & Other Other Adjustme Adjustme for nt nt N/A Total FERC FAS 109 N/A No 0.00% 282 N/A No 0.00% 282 N/A No 0.00% 282 N/A No 0.00% 282	EO	Up Doolooo	Up Doglass	NI/A						NI/A	No	0.000/	202
59 -TCJA -TCJA N/A FIN 48 & FIN 48 & Other Other Adjustme Adjustme 60 nt nt N/A Total FERC	56			IN/A						IN/A	INO	0.00%	202
FIN 48 & FIN 48 & FIN 48 & Other Other Other Adjustme Adjustme Adjustme Total FERC	59			N/A						N/A	No	0.00%	282
Other Other Adjustme Adjustme Adjustme nt N/A Total FERC	55	FIN 48 &	FIN 48 &	14/13						1 1// 1	140	0.0070	202
Adjustme Adjustme on total FERC													
60 <mark>nt nt N/A</mark>													
Total FERC	60	nt	nt	N/A			_			N/A	No	0.00%	 282
		Total			 	 		 					

FERC Account 283 -

Account 282

Non-Current (Note A)

61	Accelerat ed Depr AMI - Related to Reg Assets	Accelerat ed Depr AMI - Related to Reg Assets	Non- Property
	Accrued	Accrued	Non-
62	Benefits Loss on	Benefits Loss on	Property
63	Reacquir ed Debt	Reacquir ed Debt	Non- Property
	Regulator	Regulator	
64	y (Asset)/Li ab: AMP - Other Costs	y (Asset)/Li ab: AMP - Other Costs	Non- Property
	Regulator	Regulator	
	у	у	
	(Asset)/Li ab: AMP -	(Asset)/Li ab: AMP -	
	retired	retired	
	meters and AMI	meters and AMI	Non-
65	costs	costs	Property
	Deferred Gain -	Deferred Gain -	
	Sale of	Sale of	
66	Easemen	Easemen t	Non- Property
	Deferred	Deferred	-1 - 3
	Revenue - Fiber	Revenue - Fiber	
	Optics	Optics	Non-
67	Lease Equity	Lease Equity	Property
	Earnings	Earnings	
68	in Uncon Sub	in Uncon Sub	Non- Property
00			. reperty
	Regulator y	Regulator y	
	(Asset)/Li	(Asset)/Li	
	ab: Energy	ab: Energy	Non-
69	Efficiency	Efficiency	Property
	Regulator	Regulator	
70	y (Asset)/Li	y (Asset)/Li	Non- Property
, 0	(A3361)/El	(A3361)/LI	Γιοροιτή

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

	ab: MGP-	ab: MGP-	
	Environm	Environm	
	ental	ental	
	Remediat	Remediat	
	ion	ion	
	Pension	Pension	
	Contributi	Contributi	
	on - Net	on - Net	
	of Book	of Book	
	Provision	Provision	Non-
71	9.5%	9.5%	Property
	Pension	Pension	
	Contributi	Contributi	
	on - Net	on - Net	
	of Book	of Book	
	Provision	Provision	Non-
72	9.5%	9.5%	Property
	Pension	Pension	
	Contributi	Contributi	
	on - Net	on - Net	
	of Book	of Book	
	Provision	Provision	Non-
73	9.5%	9.5%	Property
	Pension	Pension	
	Contributi	Contributi	
	on - Net	on - Net	
	of Book	of Book	Man
71	Provision	Provision	Non-
74	9.5%	9.5%	Property
	Regulator	Regulator	
	У	•	
	(Asset)/Li	y (Asset)/Li	
	ab:	ab:	
	Distributio	Distributio	
	n Rate	n Rate	
	Case	Case	Non-
75	Matters	Matters	Property
, 0	Matters	Matters	Торону
	Regulator	Regulator	
	У	У	
	(Asset)/Li	(Asset)/Li	
	ab: MGP-	ab: MGP-	
	Environm	Environm	
	ental	ental	
	Remediat	Remediat	Non-
76	ion	ion	Property
	Reg	Reg	
	Asset -	Asset -	
	Capital	Capital	Non-
77	Leases	Leases	Property
	Regulator	Regulator	
	У	У	
	(Asset)/Li	(Asset)/Li	Non-
78	ab:	ab:	Property

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

	Distributio	Distributio	
	n: Other	n: Other	
	Deferred (A-Base)		
	(A-Dase)	(A-Dase)	
	Regulator	Regulator	
	У	У	
	(Asset)/Li	(Asset)/Li	
	ab: Distributio	ab: Distributio	
	n: Other	n: Other	
	Deferred	Deferred	Non-
79	(Merger)	(Merger)	Property
	Damilatan	Damilatan	
	Regulator	Regulator	
	y (Asset)/Li	y (Asset)/Li	
	ab:	ab:	
	Distributio	Distributio	
	n: Other	n: Other	NI.
80	Deferred (Storm)	Deferred (Storm)	Non- Property
00	(Storri)	(Storri)	Froperty
	Regulator	Regulator	
	У	У	
	(Asset)/Li	(Asset)/Li	
	ab: Distributio	ab: Distributio	
	n	n	
	Formula	Formula	Non-
81	Rate	Rate	Property
	Dogulator	Dogulator	
	Regulator y	Regulator y	
	(Asset)/Li	(Asset)/Li	
	ab:	àb:	
	Distributio	Distributio	
	n Formula	n Formula	Non-
82	Rate	Formula Rate	Property
02	raco	raio	rioporty
	Regulator	Regulator	
	У	у	
	(Asset)/Li ab:	(Asset)/Li ab:	
	Distributio	Distributio	
	n Rate	n Rate	
	Case	Case	Non-
83	Matters	Matters	Property
	Pogulator	Pogulator	
	Regulator y	Regulator y	
	(Asset)/Li	(Asset)/Li	
	ab: Rider	ab: Rider	Non-
84	UF	UF	Property
85			Non-

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

Regulation Reg		Regulator	Regulator	Property								
Act Detection		у	у	rioporty								
Patro Patr												
Rate Rate Cone												
Matters Matters Chicago Abbitable		n Rate	n Rate									
Chicago Chic												
Settlement Set		Chicago	Chicago									
Settleme Normal Property												
Figure F				Non-								
Companies Comp	86		nt	Property					Excluded	No	0.00%	283
A side												
Global Settleme Non- Settleme Non-		ation	ation									
Settleme Non- Non									1000/			
10				Non-								
Generatio Generatio Generatio Generatio Settleme Settleme Settleme Settleme Settleme Settleme Non- Settleme Settleme Non- Settleme Non- Settleme Settleme Non- Settleme	87	nt)	nt)							No	0.00%	283
Non-												
1		n	n									
Fil To Fil To Non- Sil	ΩΩ								Evaluded	No	0.00%	283
Swap Swap Hedging	00								Excluded	INO	0.00%	203
And Hedging	89			Property					Excluded	No	0.00%	283
Hedging Hedging Transact												
90 ons ons Swap Swap and Hedging Hedging Transacti Trans		Hedging	Hedging									
Swap and and and hedging	۵n								Plant	Voc	23.34	283
Hedging Transact	50	Swap		Тторстту					i idiit	103	70	200
Transacti Transacti Non- 1												
91 ons ons Property FIATURE TO Def To Def			Transacti	Non-							23.34	
Tax	91	ons	ons						Plant	Yes	%	283
FAS 109 FAS 109 - Regulator Regulator y Asset Regulator y Asset Regulator Regulator Regulator Regulator Regulator Regulator Regulator Regulator Y Liability Y Liab	92	Tax	Tax	N/A					N/A	No	0.00%	283
Regulator y Asset y	-	FAS 109	FAS 109	. 4,7 .					,, .		0.0070	
93 Electric Electric N/A SFAS109 SFAS109		- Regulator	- Regulator									
SFAS109 SFAS109		y Asset	y Asset									
Regulator Regulator Y Liability Y Li	93	Electric	Electric	N/A					N/A	No	0.00%	283
Regulator Regulator Y Liability Y Li		SFAS109	SFAS109									
y Liability y Liability 94 Electric Electric N/A No 0.00% 283 Gross Gross Gross W/A No 0.00% 283 95 Reclass Reclass N/A No 0.00% 283 FAS 109 FAS 109 FAS 109 N/A No 0.00% 283 96 - TCJA - TCJA N/A No 0.00% 283		-	-									
94 Electric Electric N/A Gross Gross Up Up 95 Reclass Reclass N/A FAS 109 FAS 109 96 - TCJA - TCJA N/A 97 Reclass Electric N/A 98 N/A 99 N/A 99 N/A 99 N/A 90 0.00% 283 90 0.00% 283 90 0.00% 283 90 0.00% 283 90 0.00% 283		v Liability	Regulator v Liability									
Up Up 95 Reclass Reclass N/A No 0.00% 283 FAS 109 FAS 109 N/A NO 0.00% 283 96 - TCJA N/A NO 0.00% 283	94	Electric	Electric	N/A					N/A	No	0.00%	283
95 Reclass Reclass N/A No 0.00% 283 FAS 109 FAS 109 96 - TCJA - TCJA N/A No 0.00% 283												
FAS 109 FAS 109 96 - TCJA - TCJA N/A NO 0.00% 283	95	Reclass	Reclass	N/A					N/A	No	0.00%	283
		FAS 109	FAS 109	NI/A					N/A	No	0.000/	202
I VIMI	90	Total	- TOJA	IV/A					IN/A	INU	0.00%	283

	FERC Account 283						
07	Grand	 				<u> </u>	
97	Total	 	= =====	· <u></u>			
					Protecte		
					d		
					Property		
					Unprotec		
					ted		
					Property Non-		
					Property		
					Total		
					Unprote		
					cted		
					Total		
					(Excess		
)/		
					Deficien		
					t AINT		

Instructio ns

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

from a change in tax law or rates will be recovered from or passed through to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. The amortization of deficient and excess deferred income taxes that will be recovered from or passed through to customers through future rates will be recorded in FERC Accounts 410.1 (Provision for Deferred Income Taxes, Utility Operating Income) and 411.1 (Provision for Deferred Income Taxes— Credit, Utility Operating Income), as appropriate. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of taxrelated regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the effect of a future increase or decrease in taxes payable resulting from a change in tax law or rates will be recovered from or passed through to customers through future rates, tax expense will be recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit, Other Income or Deductions), as appropriate. 2. For deficient and (excess) accumulated deferred income taxes

(ADIT) related to change(s) to income tax rates occurring after September 30, 2018, insert calculations that support the remeasurement amount delineated by categroy (i.e., protected property, unprotected property, and unprotected non-property). 3. Set the allocation percentages equal to the applicable percentages at the date of the rate change.

Notes

- 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. The allocation percentage in Column
- 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.

ENI

			Commonwealth	Edison Company		
		Attachm		er Than Income Wo	rksheet	
		Truction .	Tunes our	er rhun medme vvo	11011000	
				Page 263		Allocated
Oth	er Ta	axes		Col (i)	Allocator	Amount
	Pla	ant 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	To	tal Plant Related			%	
0	10	an I am Resulted			70	
	La	bor Related			Wages & Salary Allocator	
9	La	Unemployment & state unemployment			Wages & Balary Anocator	
10		FICA				
11		City of Chicago				
12		City of Emology				
13						
14	To	tal Labor Related			%	
14	10	an Euror Rened			70	
	Oti	her Included			Net Plant Allocator	
15	Ou	nei incidded			Net Fiant Anocator	
15						
17						
18						
19	To	tal Other Included			%	
20	To	tal Included (Lines 8 + 14 + 19)				
	Cu	rrently Excluded				
21		Electricity Excise Tax				
22		Rider 21 Low Income Assistance				
23		Rider 21 Renewable				
24		Electricity Distribution				
25		Infrastructure Tax				

26		Municipal Utility				
		<u> </u>				
27		Public Utility Fund				
28		Subtotal, Excluded				
29	Tot	tal, Included and Excluded (Line 20 + Line 28)				
30	Tot	tal Other Taxes from p114.14.c				
31		Difference (Line 29 - Line 30)		-		
	Cri	iteria for Allocation:				
	A	Other taxes that are incurred through ownership of plant including transn	miss	sion plant will be alloca	ted based on the Gross Plant	
		Allocator. If the taxes are 100% recovered at retail they shall not be incl	lude	ed.		
	В	Other taxes that are incurred through ownership of only general or intang	gibl	e plant will be allocated	l based on the Wages and Salary	
		Allocator. If the taxes are 100% recovered at retail they shall not be incl	lude	ed.		
	С	Other taxes that are assessed based on labor will be allocated based on the	ne V	Wages and Salary Alloca	ator.	
	D	Other taxes except as provided for in A, B and C above, that are incurred	d an	d (1) are not fully recov	vered at retail or (2) are	
		directly or indirectly related to transmission service will be allocated bas	sed o	on the Gross Plant Allo	cator; provided, however, that	
		overheads shall be treated as in footnote B above.				
	Е	Excludes prior period adjustments in the first year of the formula's opera	tior	n and reconciliation for	the first year.	

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

Page 37

		Commonwealth Edison Company Attachment 4 – Calculation of 100 Basis Point Increase in	ROF	
	Return and Taxes with 100 Basis Point increase in ROE	Transmission of 200 2 mag 2 onto 2 mag 2 m		
A	100 Basis Point increase in ROE and Income Taxes		Line 30 + Line 42 from below	
В	100 Basis Point increase in ROE			1.00%
				1.00/0
Return C	alculation			
			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	p118.29.c	
	Common Stock			
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)	
	Capitalization		, ,	
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)	70
2 2	Common %	Common Stock	(Line 115 / Line 116)	%
2 2	Common //	Common Stock	(Lance 110 / Lance 110)	70
2 3	Debt Cost	Total Long Term Debt	(Line 101 / Line 113)	
2 4	Preferred Cost	Preferred Stock	(Line 102 / Line 114)	
2 5	Common Cost	Common Stock	(Line 122 + 100 basis points)	12.5%
2 6	Weighted Cost of Debt	Total Long Term Debt (WCLTD)	(Line 117 * Line 120)	
2 7	Weighted Cost of Preferred	Preferred Stock	(Line 118 * Line 121)	

	W. L. 10 . 20		71 110 t 1 100	
2 8	Weighted Cost of Common	Common Stock	(Line 119 * Line 122)	
2 9 F	Rate of Return on Rate Base (ROR)		(Sum Lines 123 to 125)	
3 0 I	nvestment Return = Rate Base * Rate of Return		(Line 55 * Line 126)	
C o m	posite Income Taxes			
	T. D.			
	ncome 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-		
3 6	Tax Gross-Up Factor	T)		
	mg A V			
	TC 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	<u>%</u>
4 7	Other Income Tax Adjustment		Line 136e*136f	
4 1 I	ncome Tax Component =	CIT=(T/1-T) * Investment Return * (1-(WCLTD/R)) =	[Line 35 * Line 30 * (1- (Line 26 / Line 29))]	
4 2 T	Total Income Taxes		(Line $40 + \text{Line } 47 + \text{Line } 48$)	-

Commonwealth Edison Company Attachment 5 - Cost Support

Electric / Non-electric Cost Support

Appendi:	x A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions			Form 1 Amount	Electric Portion	Details
	Plant Allocation Factors					
8	Accumulated Amortization	(Note A)	p200.21.c			
	General Plant Direct Assignment of Account 397				DA to Trans.	
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.
	Accumulated Depreciation and Amortization					
32	Less: Amount of General Depreciation Associated with Acct. 397		P219.28c (footnote)			
	Materials and Supplies					
45	Undistributed Stores Expense	(Note A)	p227.6.c & 15.c			
	Allocated General & Common Expenses					
60	Plus Transmission Lease Payments	(Note A)	p200.4.c			
	Depreciation Expense					
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 ar 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					CWIP In Form 1 Amount	Expensed Lease in Form 1 Amount	Details
	Plant Allocation Factors							
6	Electric Plant in Service		(Note	p207.104.g				

		B)			
	Plant In Service				
15	Transmission Plant In Service	(Note B)	p207.58.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						
			(Note				
70	Less EPRI Dues		D)	p352 & 353			

Adjustments to A & G Expense

	Attachment A Line #s, Descriptions, Notes, Form 1 Page #s and I	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- transmissio n 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 Ins	tructions	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, Note	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, Note	#s and Inst	tructions	Form 1 Amount	Education & Outreach	Other	Details	
	Directly Assigned A&G							
75	General Advertising Exp Account 930.1		(Note K)	p323.191.b	-		-	-

Excluded Plant Cost Support

		pendix A Line #s, Descriptions, Note	s, Form 1 Page	#s and Instr	ructions	Excluded Transmission Facilities		I	Descripti o	on of the	e Facilit	ies
		djustment to Remove Revenue Requi	rements Associ	iated with								
149		Excluded Transmission Facilities		(Note M)			General Description of the Facilities					acilities
		Instructions:		Enter \$								
	1	Remove all investment below 69 kV of transmission plant in service that are		Енег ф								
	2	If unable to determine the investment of 69 kV and higher as well as below	below 69kV in			Or						
		the following formula will be used:	Example			Enter \$						
	A	Total investment in substation	1,000,000									
	В	Identifiable investment in Transmission (provide workpapers)										
	С	Identifiable investment in Distribution (provide workpapers)										
	D	Amount to be excluded (A x (C / (B + C)))										
							Add more lines i	f necessary				

Prepayments and Prepaid Pension Asset

		Appendix A Line #s, Descriptions Instruction		1 Page #s an	d	Description of the Prepayments
44	Pro	epayments		W&S Allocator		
		Prepayments	-	0.000%	-	FERC Form 1 – p111.57.c
82	Pro	epaid Pension Asset				
		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, No	otes, Form 1 Pa	age #s and l	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, No	otes, Form 1 Page #s an	d Instructions	Total	LSE Adjustment	Transmission Related	Details
							Acct. 566 adjusted, and Accts. 561.4 and 561.8 included to
						remove PJM LSE expenses not recoverable in ComEd's	
56	Transmission O&M		p321.112.b			0	OATT rate.
						See FERC Form 1, footnote to p320.97b.	
						Transmission related 565 is to include the TX revenue	
57	Less Account 565		p321.96.b		0	0	requirement of ComEd of Indiana

Interest Expense Adjustment

	App	pendix A Line #s, Descriptions, N	otes, Form 1 Pa	age #s and I	Instructions	Long Term Interest per Form 1	Amortization related to Interest Rate Swaps*	Total Long Term Interest	Details
	Ad	ljustment to Amortize Losses Asso	ociated with In	terest 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

					Interest on Network	
Α	ppendix A Line #s, Descriptions, Note	es, Form 1 Pa	ige #s and l	Instructions	Credits	Description of the Interest on the Credits
	Revenue Credits & Interest on Networ	rk Credits				
			(Note	Company		
155	Interest on Network Credits		N)	Records		
						Add more lines if necessary

Facility Credits under Section 30.9 of the PJM OATT

		45 "		Amou	
	Appendix A Line #s, Descriptions, Notes, Fo	orm 1 Page #s and Ir	structions	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 I	Page #s and In	structions	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 w	holesale custor	ners This is					
confidential information in the posse								
Total				-	-	-		

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

Inst. Transmission Depreciation Expense is the gross cumulative amount based upon tax records of capitalized AFUDC equity embedded in the gross plant attributable to the transmission function multiplied by the Capital Recovery Rate (described in Instruction 2). Capital Recovery Rate is the book Inst. depreciation rate applicable to the 2 underlying plant assets. Inst. "AFUDC Equity" category reflects the nondeductible component of depreciation expense related to the capitalized equity portion of Allowance for Funds Used During Construction (AFUDC). Upon enactment of changes in tax law, Inst. accumulated deferred income taxes are remeasured and adjusted in the Company's books of account, resulting in deficient or (excess) accumulated deferred income taxes (ADIT). Such deficient or (excess) ADIT attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the deficient or (excess) amount was measured and recorded for financial reporting purposes. See Attachment 1B - ADIT Amortization, Column 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. 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								
Eve	ec Sum	marv									
1	April	Year 2	TO populates the formula	with Year 1 data							
2	April	Year 2	TO estimates all transmis	sion Cap Adds for Y			xpected to be in serv	vice in Year 2			
_		** 0	TO adds weighted Cap A	dds to plant in servi	ce in Formula (A	appendix A, Line					
3	April May	Year 2 Year 2	17) Post results of Step 3 on I	PIM web site		1					
5	June	Year 2	Results of Step 3 go into								
6 7	April April	Year 3 Year 3	TO populates the formula TO estimates all transmis		ag Voor 2 weigh	tad basad on Montl	hs avnoated to be in	sarvias in Voor 2			
8	April	Year 3	Reconciliation - TO calcu						Year 2 and addir	ng weighted	
	p	10010	average in Year 2 Cap Ac						our 2 und uddin	-5 weighted	
9	A peri l	Year 3	Pagangiliation TO adds	the difference between	oon the Decencia	istion in Stan 9 and	d the foregoet in Line	a 5 with interest to	the regult of Cto	n 7 (this	
9	April	rear 3	Reconciliation - TO adds difference is also added to			ration in step 8 and	i the forecast in Line	e 5 with interest to	the result of Ste	ep / (uns	
10	May	Year 3	Post results of Step 9 on I	PJM web site	· · · · · · · · · · · · · · · · · · ·						
11	June	Year 3	Results of Step 9 go into	effect							
Rec	onciliat	ion Detail	S								
1	April	Year 2	TO populates the formula	with Voor 1 data		1	T	-			
1	Aprii	rear 2	TO populates the formula	with Tear I data	<u> </u>		Must run Append	lix A to get this nu	mber (without a	ny cap adds i	in
					Rev Req base	d on Year 1 data	Appendix A, line	17)) cup udus i	•••
	A '1		TO .:	. C. A.11. C. X	7 0 11 11	1 1 1 1	. 1. 1 :	· · · · · · ·			
2	April	Year 2	TO estimates all transmis	sion Cap Adds for Y	ear 2 weighted		xpected to be in servented Amounts	vice in Year 2			
						(D) = (A) *	(E) = (B) *				
			(A)	(B)	(C)	(C)/12	(C)/12				
			Other Dreiests DIC	Grand Prairie		Other Projects	Grand Prairie				
			Other Projects PIS (Monthly change in	CWIP EOY Balance and		PIS (Monthly change in	CWIP EOY Balance and				
			balance)	Increments	Weighting	balance)	Increments				
		Dec Balanc	e		12						
		Jan Feb			11.5 10.5		1			 	
		Mar			9.5			1		+	
		Apr			8.5					†	
		May			7.5						
		Jun			6.5						
		Jul			5.5						
		Aug Sep			4.5 3.5		+	1		+	
		Oct			2.5					†	
		Nov			1.5						
		Dec			0.5						
		Total	-	-				Total	ths [total column	n (D)/+s+-1	olumo
						0.0000		(A)*12]	ins [total column	ii (D)/ totai co	Olulliii
		New Transi	mission Plant Additions for	Year 2 (weighted b	by months in	0.0000		Total Column			
		service)						D	To line 17	7 of Appendix	хА
		CWID (:	-1-41					Total Column E	T- 1: 4	2 -6 4 1:-	A
		CWIP (wei	ghted monthly balances)					E	10 line 43	3 of Appendix	XA
3	April	Year 2									
4	May	Year 2	Post results of Step 2	3 on PJM web site							
			\$				dix A to get this num	nber (with prospect	tive weighted ca	ap adds in	
			Ψ			Appendix A, line	17)				
5	June	Year 2	Results of Step 3 go	into effect							
		** 0									
6	April	Year 3	TO populates the for	rmula with Year 2 d		d on Prior Year	Must run Append	lix A to get this nu	mber (without a	ny can adds i	in
					data	d on Thor Tear	Appendix A, line		mber (without a	ny cap adds i	111
			TO estimates all tran		during Year 3 v	veighted based on I	Months expected				
7	April	Year 3	to be in service in Y	ear 3	ı						
						Time Weight					
			(A)	(B)	(C)	(D) = (A) * (C)/12	(E) = (B) * (C)/12				
			\ `	(-)	\~/	\= p - 2	\-/·-=				
						Oth					
				Grand Prairie		Other Projects PIS	Grand Prairie				
			Other Projects PIS	CWIP EOY		(Monthly	CWIP EOY				
			(Monthly change	Balance and	W-:-1 ·	change in	Balance and				
		. -	in balance)	Increments	Weighting	balance)	Increments				
		Dec Balanc	e		12						
		Jan Feb			11.5 10.5						
		Mar			9.5						
		Apr			8.5						
		May			7.5						_
		Jun			6.5						
		Jul Aug			5.5 4.5						
		Sep			3.5						
		Oct			2.5						
		Nov			1.5						
		Dec			0.5			Total			
		Total	-	-				Total Average Months [t	total column		
								(D)/ total column (
			mission Plant Additions for	Year 2 (weighted b	y months in			Total Column D		To line 17	
		service)						m , 10 1 =		Appendix	
		CWIP (wei	ghted monthly balances)					Total Column E		To line 43 Appendix	
										, ippenuix	
				i		Ĭ				İ	
		New Trans	mission Plant Additions for	Year 2 (weighted b	ov months in						
		New Transi service)	mission Plant Additions for	Year 2 (weighted b	by months in						

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

April

Year 3

		-	liation amou	aced in service		2		1		T			T		
ı				remove actual			on Plant Addi	tions					_		
		for Year 2									\$ < Input to Appendix				
		Add weighte	ed Cap Adds	actually placed	l in servic	ce in Yea	ar 2								
						Time V	Weighted Amo								
		(A)	(B)	(C)		(D) = (A * (C)/12)									
		Other				Other									
		Projects	Grand			Projects									
		PIS (Monthly	Prairie CWIP EO	v		PIS (Monthly	Grand I y CWIP								
		change in	Balance ar			change ii									
	Des	balance)	Increment	s Weight		balance)		nents							
	Dec Balance			12											
	Jan			11.5											
	Feb Mar			10.5 9.5											
	Apr			8.5											
	May			7.5											
	Jun Jul			6.5 5.5											
	Aug			4.5											
	Sep Oct			3.5 2.5											
	Nov			1.5											
	Dec			0.5											
	Total								Total	Months [to	otal c	column (D)/ t	otal column		-
		<u> </u>							(A)*12]						
		smission Plant	Additions for	or Year 2 (wei	ghted by	months			Total Col	umn D	То	line of App	endix A		
	in service CWIP (w) eighted monthl	y balances)						Total Col	umn E	То	line of App	endix A		+
			1												\top
\dashv			1	Result of Fo		or	Must rur	n Append	ix A with c	ap adds ir	1 Арј	pendix A,			\dagger
				Reconciliati	on		line 16 &	t line 17					or 2 Con		+
				Adds added		агог Үеа	u ∠ Cap Adds	removed	ı ana montl	ny weight	ied a	verage of Ye	ıı ∠ Cap		
Apr	ril Year 3	Reconciliation is also added	on - TO adds I to Step 8 in	the difference the subsequen	between t year)	the Reco	onciliation in	Step 8 an	d the forec	ast in Line	e 5 w	vith interest to	the result of S	step 7 (this diff	ferer
		The Reconci	iliation in Ste	p 8			The forecast	in Prior	Year						
		\$ -					\$ -								
		Interest on A	mount of Re	funds or Surch	arges										
		Interest 35.1													
							1/12 of		st 35.19a					Surcharge	
		Month	+ + -	Yr			Step 9		for Current			Months	Interest	(Refund) Ov	wed
									Yr			Months			
		Jun	Yea	r 1					%			11.5			
		Jul	Yea	r 1					%			10.5			
		Aug	Yea	r 1					%			9.5			
		Sep	Yea	r 1					%			8.5			
		Oct		1					0.00000/						
			Yea	I 1					0.0000%			7.5			
		Nov Dec	Yea	r 1					0.0000% 0.0000% 0.0000%			7.5 6.5 5.5			
		Nov		r 1 r 1					0.0000%			6.5			
		Nov Dec	Yea Yea	r 1 r 1 r 2					0.0000%			6.5 5.5			
		Nov Dec Jan	Yea Yea Yea	r 1 r 1 r 2 r 2					0.0000% 0.0000% 0.0000%			6.5 5.5 4.5			
		Nov Dec Jan Feb	Yea Yea Yea Yea Yea	r 1 r 1 r 2 r 2					0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5			
		Nov Dec Jan Feb Mar Apr	Yea Yea Yea Yea Yea Yea Yea Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2					0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5			
		Nov Dec Jan Feb Mar	Yea Yea Yea Yea Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2					0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5			
		Nov Dec Jan Feb Mar Apr May	Yea Yea Yea Yea Yea Yea Yea Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2					0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5			
		Nov Dec Jan Feb Mar Apr May	Yea Yea Yea Yea Yea Yea Yea Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2			Balance		0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% ererest 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% ererest 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% derest 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			Balance	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%			6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with in	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	liation in	ı Step 8 a		Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with ir	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	liation in	a Step 8 a		Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with in	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	liation in	a Step 8 a		Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	a interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with in The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			and the foreca	Int st in Prio	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with ir The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			and the foreca	Int st in Prio	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	a interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5 Amort	Balance		
		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with in The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2			and the foreca	Int st in Prio	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5 Amort	Balance		
Ma	ay Year 3	Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with ir The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	mated Ca	np Adds f	and the foreca	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	tinterest		6.5 5.5 4.5 3.5 2.5 1.5 0.5 Amort	Balance		
Ma	ay Year 3	Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with in The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	mated Ca	np Adds f	and the foreca	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	a interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5 Amort	Balance		
Ma		Nov Dec Jan Feb Mar Apr May Total Jun Jul Aug Sep Oct Nov Dec Jan Feb Mar Apr May Total with ir The diffe	Yea	r 1 r 1 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2 r 2	mated Ca	np Adds f	and the foreca	Int	0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000% 0.0000%	t interest		6.5 5.5 4.5 3.5 2.5 1.5 0.5 Amort	Balance		

						Attac	hment 7 - Tra	nsmission Enhar	ncement Char	ge Worksheet											
1	New Plant Carrying	Charge																			
2	Fixed Charge Rate		CIAC																		
3	A	Formula Line 160		Net Plant Carrying Charge	e without Deprecia	tion															
4 5	B C	167		Net Plant Carrying Charge Line B less Line A	e per 100 Basis Poi	int in ROE without	Depreciation														
				Ellie B less Ellie A																	
6	FCR if a CIAC																				
7	D	161		Net Plant Carrying Charge	e without Deprecia	tion, Return, nor I	ncome Taxes														
8	The ECD resulting	from Formula i	n a givan vaar is r	ised for that year only.																	
9	Therefore actual re	venues collected	l in a year do not	change based on cost dat	a for subsequent	years															
10	Details			West Loop 345 kV (1	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 13 "Yes" if the customer has paid a lumpsum payment	Life CIAC	(Yes or No)																			
in the amount of the investment on line 29, Otherwise "No"																					
14 Input the allowed increase in ROE 15 From line 3 above if "No" on line 13 and From line 7	Increased ROE (Basil 11.5% R		%				%	5			%	,									
above if "Yes" on line 13 16 (Line 14/100 times line 5) + Line 15	FCR for This	s Project	%				%	5			%	,									
17 Project subaccount of Plant in Service Account 101 or 106 if not yet classified	Investment	Į.								•											
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-							-													
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 % ROE	2007																	\$	800	\$
22 23	W Increased ROE W 11.5 % ROE	2007 2008																	\$ \$	S	5
24	W Increased ROE	2008																	\$	\$	
25 26	W 11.5 % ROE W Increased ROE	2009 2009																	\$	•	\$
27	W 11.5 % ROE	2010																	\$	φ	\$
28 29	W Increased ROE	2010																	\$	\$	
30	W 11.5 % ROE W Increased ROE	2011 2011																	\$	\$	3
31	W 11.5 % ROE	2012																	\$		\$
32 33	W Increased ROE W 11.5 % ROE	2012 2013																	\$ \$	\$	5
34	W Increased ROE	2013																	\$	\$	
35 36	W 11.5 % ROE W Increased ROE	2014 2014																	\$ \$	\$	\$
37	W 11.5 % ROE	2015																	\$	Ψ	\$
38 39	W Increased ROE W 11.5 % ROE	2015 2016											\perp						\$	\$	
40	W Increased ROE	2016																	\$	\$,
41 42	W 11.5 % ROE W Increased ROE	2017 2017					-								-				\$	•	5
43	W 11.5 % ROE	2018																	\$	3	
44 45	W Increased ROE	2018																	\$	\$;
46	W 11.5 % ROE W Increased ROE	2019 2019																	\$	\$	3
47	W 11.5 % ROE	2020																	\$		
48 49	W Increased ROE W 11.5 % ROE	2020 2021																	\$ \$	\$	9
50	W Increased ROE	2021																	\$	\$	
51 52	W 11.5 % ROE W Increased ROE	2022 2022																	\$ \$	\$;
53	W 11.5 % ROE	2023																	\$	Ψ	
54 55	W Increased ROE W 11.5 % ROE	2023 2024																	\$	\$	
56	W Increased ROE	2024																	\$	\$	3
57 58	W 11.5 % ROE	2025 2025																	\$	•	
59	W Increased ROE W 11.5 % ROE	2025																	\$	\$	9
60	W Increased ROE	2026																	\$	\$	
61 62	_																			S	
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 ser "Beginning" is the investment on line 17 for the first year and is the "Endin	vice) g" for the prior year after	er the first vear										For CWIP: Beginning is the line	17 for that ve	ar							
"Depreciation" is the annual depreciation in line 18 divided by twelve time "Ending" is "Beginning" less "Depreciation"	s the difference of thirtee	en minus line 19	in the first year an	d line 18 thereafter if "no"	on line 13. "Depre	eciation" is "0" (ze	ro) if "Yes" on line	13				Depreciation is not u Ending is the same as	sed								
Revenue is "Ending" times line 16 for the current year times the quotient li	ne 19 divided by 13 plus	s "Depreciation"	for the first year ar	nd "Ending" times line 16 p	l olus "Depreciation"	thereafter						Revenue is Ending ti	mes line 16 fo	or the current	year		1				

Commonwealth Edison Company Attachment 8 - Company Exhibit - Securitization Workpaper

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

Commonwealth Edison Company Attachment 9 - Depreciation Rates

	Applied
	Deprec.
Plant Type	Rate (%)
Transmission ¹	2.36
General and Intangible Plant	
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

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