

UNITED STATES TAX COURT

EXELON CORPORATION, AS SUCCESSOR )  
 BY MERGER TO UNICOM CORPORATION )  
 AND SUBSIDIARIES, )  
 )  
 Petitioner, ) Docket No. 29183-13  
 )  
 v. )  
 )  
 COMMISSIONER OF INTERNAL REVENUE, ) Judge Laro  
 )  
 Respondent. )

DECISION

Pursuant to the opinion of the Court filed September 19, 2016 and incorporating herein the facts recited in Respondent's computation as the findings of the Court, it is

ORDERED AND DECIDED: That there is a deficiency in income tax due from Petitioner for the taxable year ended December 31, 1999 in the amount of \$431,174,592.00; and

That there is an accuracy-related penalty under I.R.C. § 6662 due from the Petitioner for the taxable year ended December 31, 1999 in the amount of \$86,234,918.40.

(Signed) David Laro  
Judge

Entered: JUN 22 2017

SERVED JUN 22 2017

The parties stipulate that the foregoing decision is in accordance with the opinion of the Court and Respondent's computation, and that the Court may enter this decision, without prejudice to the right of either party to contest the correctness of the decision entered herein.

It is further stipulated that interest will accrue and be assessed on any deficiency and penalty due from Petitioner, to the extent provided by law. Such interest computations shall be subject to operation of law, including the net interest rate of zero provision of current I.R.C. § 6621(d).

WILLIAM M. PAUL  
Acting Chief Counsel  
Internal Revenue Service



ERIN G. GLADNEY  
Counsel for Petitioner  
Mayer Brown LLP  
1221 Avenue of the Americas  
New York, NY 10020  
Telephone: (212) 506-2639  
Tax Court Bar No. GE0331  
Email:  
egladney@mayerbrown.com

Date: 6/12/17

By: Matthew I. Root

MATTHEW I. ROOT  
Senior Attorney, LB&I  
300 Pearl Street, Suite 460  
Buffalo, NY 14202  
Telephone: (716) 270-2424  
Tax Court Bar No. RM0409  
Email:  
Matthew.I.Root@irs.counsel.  
treas.gov

Date: 6/13/17