

Commonwealth Edison Company

2004 Jurisdictional Depreciation and Amortization Expense
(In Thousands)

Witness: J. Hill

Line No.	Description (A)	Distribution (B)	General and Intangible Plant		Total Jurisdictional (E)
			Depreciable (C)	Amortized (D)	
1	2004 Depreciation Expense (1)	\$ 238,715	\$ 53,447	\$ -	
2	2004 Amortization Expense (2)	16	-	37,308	
3	Jurisdictional Percentage	100.0%	71.6% (3)	91.8% (3)	
4	Jurisdictional Depreciation and Amortization Expense (4)	<u>\$ 238,731</u>	<u>\$ 38,268</u>	<u>\$ 34,249</u>	<u>\$ 311,248</u>

Notes:

- (1) Depreciation expense from Page 2.
- (2) Amortization expense from 2004 FERC Form 1, page 336.
- (3) From WPB-1, Page 1.
- (4) Before assignment to resale municipalities.

Commonwealth Edison Company

Depreciation Expense
2004 Actual (1)
(In Thousands)

Witness: J. Hill

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (D)
1	Total Transmission Plant	\$ 2,104,050 (2)	1.75%	<u>\$ 36,692 (5)</u>
2	Distribution Plant:			
3	High Voltage	\$ 1,718,323 (2)	2.02%	
4	Line Transformers	\$ 863,567	3.33%	
5	Meters	\$ 310,910	3.33%	
6	All Other	\$ 6,747,741 (2)	2.44%	
7	Total Distribution Plant			<u>\$ 238,715 (5)</u>
8	General Plant (3):			
9	Structures, Improvements & Other			
10	Tangible Property	\$ 215,103	1.38%	
11	Communications Equipment	\$ 509,554 (2)	5.18%	
12	Computer Equipment	\$ 75,147	20.00% (4)	
13	Furniture Equipment & Office			
14	Machines	\$ 37,941	10.00% (4)	
15	Laboratory & Misc. Equipment	\$ 14,311	6.67% (4)	
16	Stores & Power Operated Equip.	\$ 13,380	5.00% (4)	
17	Tools, Shop, Garage Equip. & Other			
18	Tangible Equipment	\$ 93,071	4.00% (4)	
19	Total General Plant			<u>\$ 53,447 (5)</u>

Notes:

- (1) From 2004 FERC Form 1, pages 336 - 337.
- (2) From WPC-12, Page 1.
- (3) Excludes transportation rolling stock. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions for this plant are charged to the respective transportation clearing accounts.
- (4) Amortization method utilizes a fixed life.
- (5) From WPC-12, Page 2.

Commonwealth Edison Company

Depreciation Expense
2003 Actual (1)
(In Thousands)

Witness: J. Hill

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (D)
1	Total Transmission Plant	\$ 1,848,900	1.75%	\$ 32,356
2	Distribution Plant:			
3	High Voltage	\$ 1,659,477	2.02%	
4	Line Transformers	\$ 856,626	3.33%	
5	Meters	\$ 298,497	3.33%	
6	All Other	\$ 6,322,435	2.44%	
7	Total Distribution Plant			\$ 226,292
8	General Plant (2):			
9	Structures, Improvements & Other			
10	Tangible Property	\$ 207,308	1.38%	
11	Communications Equipment	\$ 395,597	5.18%	
12	Computer Equipment	\$ 78,963	20.00% (3)	
13	Furniture Equipment & Office			
14	Machines	\$ 45,113	10.00% (3)	
15	Laboratory & Misc. Equipment	\$ 14,228	6.67% (3)	
16	Stores & Power Operated Equip.	\$ 10,244	5.00% (3)	
17	Tools, Shop & Garage Equip.	\$ 89,775	4.00% (3)	
18	Total General Plant			\$ 48,709

Notes:

- (1) From FERC Form 1, pages 336 - 337.
- (2) Excludes transportation rolling stock. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (3) Method of accrual of depreciation costs is amortization over a fixed life.

Commonwealth Edison Company

Depreciation Expense
2002 Actual (1)
(In Thousands)

Witness: J. Hill

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (D)
1	Total Transmission Plant	\$ 1,767,878	1.75% (2)	\$ 36,606
2	Distribution Plant:			
3	High Voltage	\$ 1,491,429	2.02% (2)	
4	Line Transformers	\$ 850,928	3.33%	
5	Meters	\$ 291,283	3.33%	
6	All Other	\$ 6,024,764	2.44% (2)	
7	Total Distribution Plant			\$ 253,937
8	General Plant (2) (3):			
9	Structures, Improvements & Other			
10	Tangible Property	\$ 227,526	1.38%	
11	Communications Equipment	\$ 388,323	5.18%	
12	Computer Equipment	\$ 85,032	20.00% (4)	
13	Furniture Equipment & Office			
14	Machines	\$ 47,892	10.00% (4)	
15	Laboratory & Misc. Equipment	\$ 14,681	6.67% (4)	
16	Stores & Power Operated Equip.	\$ 9,010	5.00% (4)	
17	Tools, Shop & Garage Equip.	\$ 84,174	4.00% (4)	
18	Total General Plant			\$ 42,805

Notes:

- (1) From FERC Form 1, pages 336 - 337.
- (2) Revised depreciation rates were filed with the ICC in July 2002 to be effective on July 1, 2002. The previous depreciation rates for transmission plant, high voltage distribution, all other distribution plant and general plant were 2.40%, 2.40%, 3.60% and 4.60%.
- (3) Excludes transportation rolling stock. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.
- (4) Method of accrual of depreciation costs is amortization over a fixed life.

Commonwealth Edison Company

Depreciation Expense
2001 Actual (1)
(In Thousands)

Witness: J. Hill

Line No.	Functional Account Description (A)	Depreciable Plant Base (B)	Applied Depreciation Rate (C)	Depreciation Expense (D)
1	Total Transmission Plant	\$ 1,725,402	2.40%	<u>\$ 41,410</u>
2	Distribution Plant:			
3	High Voltage	\$ 1,214,936	2.40%	
4	All Other	\$ 6,845,795	3.60%	
5	Total Distribution Plant			<u>\$ 275,607</u>
6	Total General Plant (2)	\$ 784,833	4.60%	<u>\$ 36,102</u>

Notes:

- (1) From FERC Form 1, pages 336 - 337.
- (2) Excludes transportation rolling stock. Individual depreciation rates are determined for each class of transportation equipment. Depreciation provisions are charged to the respective transportation clearing accounts.