

Commonwealth Edison Company

Depreciation Expense
Adjustment to 2004 Depreciable Plant
(In Dollars)

Line No.	Description	Transmission	High Voltage Distribution	Distribution Excl. High Voltage, Transformers, Meters	General Plant - Communication Equipment
	(A)	(B)	(C)	(D)	(E)
1	Depreciable Plant per 2004 FERC				
2	Form 1 (1)	\$ 1,996,427,000	\$ 1,810,062,000	\$ 6,764,588,000	\$ 508,591,000
3	Refunctionalization of Plant: (2)				
4	Transmission to Distribution	(7,463,789)	6,389,289	1,074,500	
5	Transmission to General Plant	(963,173)			963,173
6	Distribution to Transmission	<u>116,049,888</u>	<u>(98,128,328)</u>	<u>(17,921,560)</u>	
7	Adjusted 2004 Depreciable Plant (3)	<u>\$ 2,104,049,926</u>	<u>\$ 1,718,322,961</u>	<u>\$ 6,747,740,940</u>	<u>\$ 509,554,173</u>

Notes:

- (1) From 2004 FERC Form 1, page 337.
- (2) Reclassification of capital project additions following plant review.
- (3) As shown on Schedule C-12, page 2 (in thousands).

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Adjustment to 2004 Depreciation Expense
(In Dollars)

Line No.	Description (A)	Transmission (B)	Distribution (C)	General Plant (D)
1	2004 Depreciation Expense per FERC Form 1 (1)	\$ 34,937,480	\$ 240,768,024	\$ 53,440,906
2	Change In 2004 Depreciation Expense Due To			
3	Refunctionalization of Plant (2)	<u>1,754,738</u>	<u>(2,053,144)</u>	<u>6,175</u>
4	Adjusted 2004 Depreciation Expense (3)	<u>\$ 36,692,218</u>	<u>\$ 238,714,880</u>	<u>\$ 53,447,081</u>

Notes:

- (1) From 2004 FERC Form 1, page 336.
- (2) From Page 3.
- (3) As shown on Schedule C-12, page 2 (in thousands).

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Adjustment to 2001 - 2004 Depreciation Expense For Plant Refunctionalization (1)
(In Dollars)

Line No.	Description (A)	Adjustment To Annual Depreciation Expense				Total Adjustment To Accumulated Depreciation Reserve (2)
		2001 (B)	2002 (C)	2003 (D)	2004 (E)	(E)
1	Transmission Plant	\$ 366,908	\$ 879,182	\$ 1,519,923	\$ 1,754,738	\$ 4,520,751
2	Distribution Plant	(367,904)	(965,783)	(1,748,901)	(2,053,144)	(5,135,732)
3	General Plant	-	-	-	6,175	6,175
4	Total Adjustment To Depreciation Expense	<u>\$ (996)</u>	<u>\$ (86,601)</u>	<u>\$ (228,978)</u>	<u>\$ (292,231)</u>	<u>\$ (608,806)</u>

Notes:

- (1) Reflects reclassification of capital project additions following plant review.
- (2) As shown on WPB-6, Page 1.