

Figure 1

Flow of Duplicate Project Costs from CWIP Pro Forma Adjustment to 2005 Capital Additions

Schedule A-5
 Page 1 of 4
 (DEC 14, 2005 ERRATA)

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items (1)

38352

(In Thousands)

Witness: J. Hill

Line No.	Description	ICC Account	Total Company Unadjusted	Less: Transmission Segment	Less: Non-DST Segment	Plus: Pro Forma and Test Year Adjustments (Sch. B-2)	Less: Assignment to Resale Municipalities	Illinois-Jurisdictional Delivery Services Rate Base (2)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Plant-in-Service	101, 106 & 114						
2	Transmission Plant		\$ 2,287,746	\$ 2,287,746	\$ -	\$ -	\$ -	\$ -
3	Distribution Plant		10048269	-	-	433,572.00	29,796.00	10,452,045.00
4	General and Intangible Plant		1425904	346,227.00	98.00	1,522.00	3,082.00	1,078,019.00
5	Subtotal		\$ 13,761,919	\$ 2,633,973	\$ 98	\$ 435,094	\$ 32,878	\$ 11,530,064
6	Accumulated Depreciation & Amortization	108, 111 & 115						
7	Transmission Plant		\$ (753,999)	\$ (753,999)	\$ -	\$ -	\$ -	\$ -
8	Distribution Plant		-4383930	-	-	103,710.00	(8,657.00)	(4,271,563.00)
9	General and Intangible Plant		-423424	(79,783.00)	(70.00)	18,848.00	(811.00)	(323,912.00)
10	Subtotal		\$ (5,561,353)	\$ (833,782)	\$ (70)	\$ 122,558	\$ (9,468)	\$ (4,595,475)
11	Construction Work in Progress	107	\$ 194,175	\$ 46,003	\$ 94,723	\$ -	\$ -	\$ 53,449
12	Materials & Supplies Inventories	154, 155 & 163	47545	22,719.00	4,736.00	0	60.00	20,030.00
13	Accumulated Deferred Income Taxes	190, 281-283	-1906267	(337,969.00)	(377,176)	-221659	(4,406.00)	(1,408,375.00)
14	Regulatory Assets	182.3	132192	250.00	121,113.00	10858	72.00	21,615.00
15	Deferred Debits	186	1978945	16,818.00	1,823,226.00	716250	1,953.00	853,198.00
16	Operating Reserves	228	-362759	(31,477.00)	(71,302.00)	0	-	(259,980.00)
17	Asset Retirement Obligation	230	-1365	(300.00)	-	0	-	(1,065.00)
18	Other Deferred Credits	253	-155937	(4,141.00)	(127,280.00)	0	(82.00)	(24,434.00)
19	Customer Advances	252	-8647	(5,285.00)	(1,315.00)	0	-	(2,047.00)
20	Accumulated Investment Tax Credits	255	-45117	(29.00)	(45,041.00)	0	-	(47.00)
21	Total		\$ 8,073,331	\$ 1,506,780	\$ 1,421,712	\$ 1,063,101	\$ 21,007	\$ 6,186,933

2005 Capital Additions from B-2, Col H - Line 2 (errata)

2004 CWIP from B-7, Col B, Line 7

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) See page 2 for allocation or assignment descriptions.

Schedule A-5
 Page 1 of 4
 (DEC 14, 2005 ERRATA)

Figure 2

Page 1 of 1
 (Dec 14, 2005 ERRATA)

Commonwealth Edison Company

Construction Work in Progress
As of December 31, 2004
 (In Thousands)

Witness: J. Hill

Line No.	Description (A)	Jurisdictional CWIP Balance (B)	(1)
1	Actual Balance of Distribution Plant-Related		
2	Construction Work in Progress (CWIP) Upon		
3	Which AFUDC Has Not Been Capitalized	\$ 62,004.00	(2) ←
4	Remove projects included in non-AFUDC bearing		
5	CWIP list for reasons other than small or		
6	short duration projects	\$ (8,555.00)	(3)
7	Total Requested Construction Work in Progress	53449	←

From WPB-7, Col D, Page 10 of 10, Line 562

2004 CWIP flows to A-5, Col (H), Line 11

Notes:

- (1) Before assignment to resale municipalities.
- (2) There were no distribution construction projects that exceeded 5% of the total CWIP balance at December 31, 2004. See WPB-7 for a listing of projects.
- (3) See Data Provided During ICC Staff Field Audit -- ICC Field Audit G-25

Figure 3

Commonwealth Edison Company
 Distribution CWIP Projects Not Earning AFUDC
 As of 12/31/2004

WPB-7

Line No.	Project ID	Description	Utility Asset Account	U.A. Function	CWIP Amount as of 12/31/2004	AFUDC
					(D)	
1	B00004	Vault Work	33610	Distribution Plant	99.60	-
2	C00030	C #45-4kv Vault Rehab Chicago	33610	Distribution Plant	(0.94)	-
3	MC2012	62 E Ontario Vault Roof Replac	33610	Distribution Plant	139.74	-
4	04SPD011	TSS60 Wildlife Fence	33611	Distribution Plant	72,509.61	-
5	04SPD012	TSS76 Wildlife Fence	33611	Distribution Plant	64,108.68	-
6	04SPD013	TSS194 Wildlife Fence	33611	Distribution Plant	32,092.10	-
7	MOFPS009	Install Fire Prot. FPS TSS 152	33612	Distribution Plant	3,567.65	-
8	MOFPS010	Install Fire Prot. FPS TSS 160	33612	Distribution Plant	4,783.25	-
9	MOFPS011	Install Fire Prot. FPS TSS 51	33612	Distribution Plant	38,639.32	-
10	MP0008	TDC784-Cooling Piping Screen	33612	Distribution Plant	18,078.42	-
11	PR0251	TSS45-Fire Penetration Seals	33612	Distribution Plant	31.84	-
421	PC4559	59 CNTGCV PROB.1ST.2ND.VOL NE	33670	Distribution Plant	343.23	-
422	PC5534	34 FEEDER(>10%)DC.OL>5% C	33670	Distribution Plant	3,576.88	-
423	PC5535	35FD.OL RLF(>10%)DC O.L.>5% C	33670	Distribution Plant	98,268.23	-
424	PC5540	40 TSS/TDC ABV.ALLOW.>10%OC C	33670	Distribution Plant	6,321.50	-
425	PC5541	41 34KV LINES AB.ALLOW.<10% C	33670	Distribution Plant	(14,391.41)	-
426	PC5547	47 FD RLF(5-10%)DC O.L.<5% C	33670	Distribution Plant	259,237.79	-
427	PC6533	33 34KV Lines AB.ALLOW.>10% SW	33670	Distribution Plant	967.61	-
428	PC6535	35FD.OL RLF(>10%)DC O.L.>5% SW	33670	Distribution Plant	153,841.94	-
429	PC6540	40 TSS/TDC ABV.ALLOW.>10%OC SW	33670	Distribution Plant	625.97	-
430	PC6541	41 34KV LINES AB.ALLOW.<10% SW	33670	Distribution Plant	1,264.61	-
431	PC6547	47 FD RLF(5-10%)DC O.L.<5% SW	33670	Distribution Plant	76,993.62	-
432	PC7535	35FD.OL RLF(>10%)DC O.L.>5% NW	33670	Distribution Plant	279,300.50	-
433	PC7540	40 TSS/TDC ABV.ALLOW.>10%OC NW	33670	Distribution Plant	20,074.81	-
454	PR4022	54-URD Cable Replacement	33670	Distribution Plant	1,184,190.27	-
455	PR4023	54-Main Line Cable Replacement	33670	Distribution Plant	219,937.19	-
482	04CMT007	Line 19204 69kV	33672	Distribution Plant	240,026.72	-
483	04CMT010	69kV Line 4502x	33672	Distribution Plant	77,446.69	-
502	MCNWKR	NTWK PROTECTION CORR MAINT-UG	33680	Distribution Plant	460,888.18	-
503	MP3038	2002 Vault Rehab	33680	Distribution Plant	5.87	-
504	PR3052	Ward-Reliab Trans/Regul	33680	Distribution Plant	13,041.93	-
508	A00542	Chgo-A - All Overhead Services	33690	Distribution Plant	40,287.12	-
513	A00747	Chgo - M-Network SVC(Rem&Inst)	33690	Distribution Plant	109,647.73	-
514	ECCNEWAS	New Com OH Service Inside Chgo	33690	Distribution Plant	1,239,282.43	-
515	ECCNEWUS	New Com UG Service Inside Chgo	33690	Distribution Plant	1,861,006.07	-
516	ECCREVAS	Rev Com OH Service Inside Chgo	33690	Distribution Plant	22,763.39	-
517	ECCREVUS	Rev Com UG Service Inside Chgo	33690	Distribution Plant	38,874.30	-
518	ECRNEWAS	New Res OH Service Inside Chgo	33690	Distribution Plant	576,013.95	-
519	ECRNEWUS	New Res UG Service Inside Chgo	33690	Distribution Plant	2,796,557.43	-
520	ECRREVAS	Rev Res OH Service Inside Chgo	33690	Distribution Plant	22,183.48	-
521	ECRREVUS	Rev Res UG Service Inside Chgo	33690	Distribution Plant	4,068.92	-
556	MC6002	Replacement of Street Light PU	33730	Distribution Plant	3,909.11	-
557	MC8006	Replacement of Str Lght Lamps	33730	Distribution Plant	3,171.27	-
558	NRCG23	NRCG Street Lights Rt 23	33730	Distribution Plant	44,237.33	-
559	RPLSTOC	Replace Street Light Equip	33730	Distribution Plant	124,334.58	-
560	V00006	Chgo - Rate 23	33730	Distribution Plant	981.07	-
561	MC2013	26 S Franklin Vault Roof Repla	Removal Project	Distribution Plant	218.31	-
562	Total Distribution Plant CWIP Not Earning AFUDC				\$ 62,004,105.18	
563	As of December 31, 2004					

Notes:
 1) WPB-7 has over 500 rows of data. As presented, WPB-7 reflects extracts of data for illustrative purposes, only.

PC7535
 \$279,301 in
 CWIP Pro
 Forma

To Schedule B-7, p.
 1 of 1, line 3. above

To duplicate
 Entry
 Page 7 of 7

Figure 4

Schedule B-2
 Page 1 of 1
 (DEC 14, 2005 ERRATA)

Commonwealth Edison Company
 Summary of Utility Adjustments To Test Year Rate Base (1)
 (In Thousands)

Witness: J. Hill

Line No.	Description	2005 Plant Additions (Sch. B-2.1)	2005 Plant Retirements (Sch. B-2.1)	Rate Case Expenses (Sch. B-2.2)	Procurement Case Expenses (Sch. B-2.3)	2005 Pension Contribution (Sch. B-2.4)	Deferred Income Taxes Related To Loss on Reacquired Debt Capitalized (Sch. B-2.5)	Total Jurisdictional Rate Base Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Plant-in-Service							
2	Distribution Plant	\$ 549,864.00	\$ (116,292.00)	\$ -	\$ -	\$ -	\$ -	\$ 433,572.00
3	General and Intangible Plant	25,295	(23,773)	-	-	-	-	1,522
4	Subtotal	\$ 575,159.00	\$ (140,065.00)	\$ -	\$ -	\$ -	\$ -	\$ 435,094.00
5	Accumulated Depreciation & Amortization							
6	Distribution Plant	\$ (12,582.00)	\$ 116,292.00	\$ -	\$ -	\$ -	\$ -	\$ 103,710.00
7	General and Intangible Plant	(4,925)	23,773	-	-	-	-	18,848
8	Subtotal	\$ (17,507.00)	\$ 140,065.00	\$ -	\$ -	\$ -	\$ -	\$ 122,558.00
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Materials & Supplies Inventories	-	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	(3,605)	-	(2,436)	(1,880)	(182,445)	(31,293)	(221,659)
12	Regulatory Assets	-	-	6,129	4,729	-	-	10,858
13	Deferred Debits	-	-	-	-	716,250	-	716,250
14	Operating Reserves	-	-	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-	-	-
16	Other Deferred Credits	-	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-	-	-
19	Total	\$ 554,047.00	\$ -	\$ 3,693.00	\$ 2,849.00	\$ 533,805.00	\$ (31,293.00)	\$ 1,063,101.00

Flow up to
 Schedule A-5,
 Col (F), line 4

Note:
 (1) Before assignment to resale municipalities.

Figure 5

Commonwealth Edison Company
 Test Year Pro Forma Calculations Applicable to 2005 Plant Additions Adjustment -- Jurisdictional (1)
 (In Thousands)

Schedule B-2.1
 Page 1 of 2
 (DEC 14, 2005 ERRATA)

Line No.	Description (A)	Amount (B)	ICC Account (C)	Test Year Expense (D)	Test Year Rate Base (E)	Tax Depreciation (F)	Tax Addition (G)	Tax Deduction (H)	Effect on Current Taxes		Deferred Federal and State Taxes (K)	
									Federal 32.45% (I)	State 7.30% (J)		
Projects Reasonably Expected to be Placed in Service in 2005 - Operations (2)												
1	Distribution Projects - Operations	\$ 529,712.00	101									
3	Accumulated Depreciation	(11,992)	108									
4	Accumulated Deferred Income Taxes	(2,470)	282									
5	Net Addition to Rate Base	\$ 515,250.34			\$515,250							
6	Annual Depreciation Expense on Capital Additions			\$ 11,991.50		\$ 18,206	\$ -	\$ 6,214	\$ (5,908)	\$ (1,329)	2470.152768	
Projects Reasonably Expected to be Placed in Service in 2005 - Non Operations (2)												
8	Distribution Plant Projects	\$ 12,884.00	101									
9	Accumulated Depreciation	(425)	108									
10	Accumulated Deferred Income Taxes	(23)	282									
11	Net Addition to Rate Base	\$ 12,436.00			\$12,436							
12	Annual Depreciation Expense on Capital Additions			\$ 425.00		\$ 483	\$ -	\$ 58	\$ (157)	\$ (35)	23	
Projects Reasonably Expected to be Placed in Service in 2005 - Non Operations (2)												
14	General Plant Projects	\$ 12,334.00	101									
15	Accumulated Depreciation	(2,333)	108									
16	Accumulated Deferred Income Taxes	(409)	282									
17	Net Addition to Rate Base	\$ 9,592.16			\$9,592							
18	Annual Depreciation Expense			\$ 734.00		\$ 1,763	\$ -	\$ 1,029	\$ (572)	\$ (129)	408.8401185	
Projects Reasonably Expected to be Placed in Service in 2005 - Non Operations (2)												
20	Intangible Plant Projects	12,961	101									
21	Accumulated Amortization	(2,592)	111									
22	Accumulated Deferred Income Taxes	(670)	282									
23	Net Addition to Rate Base	\$ 9,699.16			9,699							
24	Annual Amortization Expense			\$ 2,592.00		\$ 4,277	\$ -	\$ 1,685	\$ (1,388)	\$ (312)	669.839175	
Projects Reasonably Expected to be Placed in Service in 2005 - Operations (2)												
26	Distribution Projects - Operations	\$ 7,268.00 (3)	101									
27	Accumulated Depreciation	(165)	108									
28	Accumulated Deferred Income Taxes	(34)	282									
29	Net Addition to Rate Base	\$ 7,069.58			\$7,070							
30	Annual Depreciation Expense on Capital Additions			\$ 164.53		\$ 250	\$ -	\$ 85	\$ (81)	\$ (18)	33.891168	
31	Summary of Pro Forma Plant Additions -- Jurisdictional			\$ 15,907.03	\$ 554,047.25				\$ (8,105.47)	\$ (1,823.42)	\$ 3,605.72	

Distribution Cap Adds From WPB 2.1a

Note:

- (1) All amounts on Schedule B-2.1 are jurisdictional. Before assignment to resale municipalities.
- (2) Excludes estimated retirements. See B-2.1, Page 2.
- (3) See Data Provided During ICC Staff Field Audit -- ICC Field Audit -- G 25.

Figure 6

WPB-2.1a
 Page 1 of 17

Commonwealth Edison Company
 2005 Plant-in-Service Additions
 Operations
 (In dollars)

Line No	Baseline Category	2004 Trial Balance Account 107 (A)	2004 Trial Balance Account 108 (B)	Amount of 2005 Budget to be Placed in Service (C)	Total 2005 Estimate (D)	Notes (E)	Est annual depreciation (5) (F)
1	Capacity Expansion	1,946,808	147,637	7,212,635	9,307,080	(1)	229,885
2	Corrective Maintenance Dist	18,562,185	2,155,088	95,676,587	116,393,860	(1)	2,874,928
3	Corrective Maintenance T&S	0	0	3,943,954	3,943,954	(2)	97,416
4	Storm Repairs	288,663	65,042	10,526,582	10,880,287	(1)	268,743
5	New Business	20,574,011	5,312,788	167,077,460	192,964,259	(1)	4,766,217
6	Facility Relocation	1,971,947	781,757	25,875,701	28,629,405	(1)	707,146
7	System Performance	13,008,281	3,101,591	22,609,337	38,719,209	(1)	956,364
8	Distribution Class Transformers	0	0	12,040,000	12,040,000	(3)	297,388
9		<u>56,351,895</u>	<u>11,563,903</u>	<u>344,962,256</u>	<u>412,878,054</u>		<u>10,198,088</u>
	Unique / Specific Project Category						
10	Specific Projects	34,971,752	2,576,358	70,529,232	103,895,591		2,566,221
11	Specific Projects - In Service	10,962,594	(129,110)	2,104,983	12,938,468	(4)	319,580
11		<u>102,286,242</u>	<u>14,011,151</u>	<u>417,596,471</u>	<u>529,712,112</u>		<u>13,083,889</u>

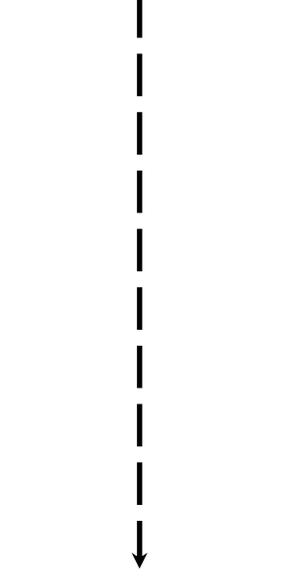
Total 2005 Estimate flows up to Schedule B2.1, p. 1 of 2, line 2

- (1) 2005 Budget estimated based on Distribution ITNs for Jan - Nov, 107 and 108 account balances derived from Category blanket project balances from Dec 2004 Trial Balance
- (2) Based on 2004 Spend - Analysis of all Substation emergent project spend in 2004 was split 42% Dist or Genl and 58% Tran.
- (3) Based on 2005 Jan - Dec budget since no balance exists on 2004 Trial Balance
- (4) Project placed in service in prior years with additional work remaining - included in 2005 budget - add to plant in service in 2005
- (5) estimated at composite rate of 2.47% (2003 and 2004 experience).

Figure 7

Commonwealth Edison Company							WPB-2.1a
2005 Plant-in-Service Additions							Page 2 of 17
Operations							
Capacity Expansion							
(In dollars)							
Line No.	Project ID	Description	107000 - 04 Trial Balance (C)	108030 - 04 Trial Balance (D)	2005 Budget (E)	Total (F)	
1	BCEOR05S	Suburb Orange/Red Switg. Plus	1,422	141		1,563	
2	BCEYS05S	Suburb Switching+ Yellow Substa	1,422	141		1,563	
3	PC1535	35FD.OL RLF(>10%)DC O.L.>5% CN	16,242	14,371		30,614	
4	PC1547	47 FD RLF(5-10%)DC O.L.<5% CN	323,052	20,801		343,852	
5	PC1559	59 CNTGCV PROB.1ST.2ND.VOL CN	2,418	154		2,572	
6	PC3535	35FD.OL.RLF(>10%)DC O.L.>5% CS	97,937	6,256		104,193	
7	PC3540	40 TSS/TDC ABV.ALLOW.>10%OC CS	7,092	453		7,545	
8	PC3547	47 FD RLF(5-10%)DC O.L.<5% CS	40,399	2,580		42,980	
9	PC3559	59 CNTGCV PROB.1ST.2ND.VOL CS	17,524	1,189		18,713	
10	PC4534	34 FEEDER(>10%)DC.OL<5% NE	817	52		869	
11	PC4535	35FD.OL RLF(>10%)DC O.L.>5% NE	128,163	8,319		136,482	
12	PC4540	40 TSS/TDC ABV.ALLOW.>10%OC NE	46,580	2,975		49,555	
13	PC4543	43 FEED(5-10%)DC O.L.<5% NE	111,906	7,363		119,269	
14	PC4547	47 FD RLF(5-10%)DC O.L.<5% NE	134,732	8,606		143,337	
15	PC4559	59 CNTGCV PROB.1ST.2ND.VOL NE	343	25		368	
16	PC5532	32 TSS/TDC ABV.ALLOW.>10%OC C	0	1,013		1,013	
17	PC5535	35FD.OL RLF(>10%)DC O.L.>5% C	98,268	6,961		105,229	
18	PC5540	40 TSS/TDC ABV.ALLOW.>10%OC C	6,322	405		6,726	
19	PC5541	41 34KV LINES AB.ALLOW.<10% C	(14,391)	(919)		(15,310)	
20	PC5547	47 FD RLF(5-10%)DC O.L.<5% C	259,238	16,550		275,788	
21	PC5559	59 CNTGCV PROB.1ST.2ND.VOL C	0	3,588		3,588	
22	PC6533	33 34KV Lines AB.ALLOW.>10% SW	968	62		1,029	
23	PC6535	35FD.OL RLF(>10%)DC O.L.>5% SW	153,842	9,823		163,665	
24	PC6540	40 TSS/TDC ABV.ALLOW.>10%OC SW	626	772		1,398	
25	PC6541	41 34KV LINES AB.ALLOW.<10% SW	1,265	81		1,345	
26	PC6547	47 FD RLF(5-10%)DC O.L.<5% SW	76,994	4,917		81,911	
27	PC6558	58 FEEDER O.L. RLF <5% SW	0	2,485		2,485	
28	PC6559	59 CNTGCV PROB.1ST.2ND.VOL SW	0	37		37	
29	PC7532	32 TSS/TDC ABV.ALLOW.>10%OC NW	0	14		14	
30	PC7533	33 34KV Lines AB.ALLOW.>10% NW	0	287		287	
31	PC7535	35FD.OL RLF(>10%)DC O.L.>5% NW	279,301	17,840		297,141	
32	PC7540	40 TSS/TDC ABV.ALLOW.>10%OC NW	20,075	1,262		21,337	
33	PC7543	43 FEED(5-10%)DC O.L.<5% NW	3,593	230		3,823	
34	PC7547	47 FD RLF(5-10%)DC O.L.<5% NW	8,905	569		9,474	
35	PC7558	58 FEEDER O.L. RLF <5% NW	0	438		438	
36	PC8535	35FD.OL RLF(>10%)DC O.L.>5% SE	48,912	3,122		52,034	
37	PC8547	47 FD RLF(5-10%)DC O.L.<5% SE	66,853	4,269		71,123	
38	PC8559	59 CNTGCV PROB.1ST.2ND.VOL SE	5,990	384		6,373	
39	5	5495 Summer Critical Capacity Upgrades Switching Plus			3,228,039	3,228,039	
40	5	5497 Distribution Center or Unit Sub First Contingency			200,734	200,734	
41	5	5606 Summer Critical Capacitor Upgrades Red & Orange			554,940	554,940	
42	5	5608 Summer Critical Capacitor Upgrades Yellow			677,266	677,266	
43	5	5702 Summer Critical Capacity Upgrades Switching Plus			943,203	943,203	
44	5	5707 Summer Critical Capacity Upgrades Switching Plus			1,553,856	1,553,856	
45	5	5081 Summer Critical Transmission Capacity Relay Upgrade			54,597	54,597	
46			1,946,808	147,637	7,212,635	9,307,080	

Duplicate Entry



PC7535 CWIP of \$279,301 also in 2005 Cap Adds, i.e., duplication.

Capacity Additions from WPB-2.1a, page 2, Line 46 flows up to 2005 Plant In Service Additions



WPB-2.1a
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