Commonwealth Edison Company

Jurisdictional Operating Statement
For the Year 2004
(In Thousands)

Witness: J. Hill

Line No.	Description	Unadjusted Delivery Services Operating Income (1)	Test Year and Pro Forma Adjustments (C-2)	Ratemaking Reclassifications (C-2)	Pro Forma Jurisdictional Operating Income	Less: Assignment to Resale Municipalities	Effect of Proposed Rates	Pro Forma Jurisdictional Operating Income
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	$ 1,544,890 (2)	$ -	$ -	$ 1,544,890 (2)	$ -	**$ 320,090**	**$ 1,864,980**
2	Other Revenues	73,582	**20,405**	-	**93,987**	12	-	**93,975**
3	Total Operating Revenues	$ 1,618,472	**$ 20,405**	$ -	**$ 1,638,877**	$ 12	**$ 320,090**	**$ 1,958,955**
4	Operating Expenses							
5	Production	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Transmission	-	-	-	-	-	-	-
7	Distribution	279,336	**(4,221)**	-	**275,115**	931	-	**274,184**
8	Customer Accounts Expenses	144,770	(465)	-	144,305	-	**2,698**	**147,003**
9	Customer Service and Informational Exp.	**8,090**	45	-	**8,135**	-	-	**8,135**
10	Sales Expenses	-	-	-	**-**	-	-	**-**
11	Administrative and General Expenses	**278,222**	(16,159)	(562)	**261,501**	592	-	**260,909**
12	Depreciation & Amortization Expense	311,248	10,567	-	321,815	813	-	321,002
13	Taxes Other Than Income	147,938	**(73)**	-	**147,865**	106	-	**147,759**
14	Regulatory Debits	255	5,428	-	5,683	-	-	5,683
15	Total Operating Expenses	**$ 1,169,859**	**$ (4,878)**	$ (562)	**$ 1,164,419**	$ 2,442	**$ 2,698**	**$ 1,164,675**
16	Income Taxes							
17	State Income Taxes	**$ 20,356**	**$ (2,168)**	$ 41	**$ 18,229**	$ (177)	**$ 23,170**	**$ 41,576**
18	Federal Income Taxes	**19,488**	**(9,636)**	182	**10,034**	(789)	**102,994**	**113,817**
19	Deferred Taxes	77,939	9,512	-	**87,451**	-	**-**	**87,451**
20	ITC's Net	(1,701)	**-**	-	(1,701)	-	**-**	(1,701)
21	Total Income Taxes	**$ 116,082**	**$ (2,292)**	$ 223	**$ 114,013**	$ (966)	**$ 126,164**	**$ 241,143**
22	Net Utility Operating Income	**$ 332,531**	$ 27,575	$ 339	**$ 360,445**	$ (1,464)	**$ 191,228**	**$ 553,137**

Notes:

(1) Reflects adjustments from Rebuttal Testimony (ComEd Ex. 19.0). See the response to Staff data request DLH 17.08.

(2) Revenues based upon actual 2004 billing determinants and current DST rates.

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Commonwealth Edison Company

Summary of Utility Proposed Adjustments to Operating Income (1)
(In Thousands)

Witness: J. Hill

Line No.	Description	2005 Salary and Wage Adjustment (Sch. C-2.1)	Elimination of $1,500 Employee Benefit Payment (Sch. C-2.2)	**Ex. 36 Schedule 2 Environmental Remediation Expenses** (Sch. C-2.3)	Ratemaking Reclassifications (Sch. C-2.4)	Storm Restoration Costs (Sch. C-2.5)	Income Effect of Plant Additions (Sch. C-2.6)	Income Effect of Related Plant Retirements (Sch. C-2.7)	**Ex. 36 Schedule 4 Incentive Compensation (Sch. C-2.8)**	Subtotal Jurisdictional Proposed Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Operating Revenues	$ -	$ -	$ -	$ -		$ -	$ -	$ -	$ -
2	Other Revenues	-	-	-	-		-	-	-	-
3	Total Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Operating Expenses									
5	Production	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Distribution	3,768	(290)	**(3,304)**	-	(643)	-	-	(716)	(1,185)
8	Customer Accounts Expenses	2,462	(324)	-	-	-	-	-	(555)	1,583
9	Customer Service and Informational Exp.	59	(14)	-	-	-	-	-	-	45
10	Sales Expenses	-	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	678	(819)	(3,182)	(562)	-	-	-	(133)	(4,018)
12	Depreciation & Amortization Expenses	-	-	-	-	-	15,908	(5,341)	-	10,567
13	Taxes Other Than Income	533	(110)	-	-	-	-	-	**(107)**	316
14	Regulatory Debits	-	-	-	-	-	-	-	-	-
15	Total Operating Expenses	$ 7,500	$ (1,557)	$ (6,486)	$ (562)	$ (643)	$ 15,908	$ (5,341)	**$ (1,511)**	$ 7,308
16	Income Taxes									
17	State Income Taxes	$ (548)	$ 114	**$ 1,109**	$ 41	$ 47	$ (1,823)	$ 390	**$ 110**	**$ (560)**
18	Federal Income Taxes	(2,434)	505	**4,929**	182	209	(8,105)	1,733	**491**	**(2,490)**
19	Deferred Taxes	-	-	(3,460)			3,606	-	**-**	146
20	ITC's Net								**-**	-
21	Total Income Taxes	$ (2,982)	$ 619	**$ 2,578**	$ 223	$ 256	$ (6,322)	$ 2,123	**$ 601**	**$ (2,904)**
22	Net Utility Operating Income	$ (4,518)	$ 938	**$ 3,908**	$ 339	$ 387	$ (9,586)	$ 3,218	**$ 910**	**$ (4,404)**

Note:
(1) Before assignment to resale municipalities.

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Schedule 1
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Commonwealth Edison Company

Summary of Utility Proposed Adjustments to Operating Income (1)
(In Thousands)

Witness: J. Hill

Line No.	Description	Subtotal Jurisdictional Proposed Adjustments From Page 1	Rate Case Expenses (Sch. C-2.9)	Procurement Case Expenses (Sch. C-2.10)	Pension Expense (Sch. C-2.11)	Miscellaneous Revenues (Sch. C-2.12)	Normalize 2004 Exelon Way Employee Reductions (Sch. C-2.13)	**Revenue Adjustment Related To New Business Additions Ex. 36, Sch. 3**	Interest Synchronization Effect of Rate Base Adjustments (Sch. C-5.4)	Total Jurisdictional Proposed Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Operating Revenues	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	Other Revenues	-	-	-	-	7,828	-	**12,577**	-	20,405
3	Total Operating Revenues	$ -	$ -	$ -	$ -	$ 7,828	$ -	**$ 12,577**	$ -	$ 20,405
4	Operating Expenses									
5	Production	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Distribution	(1,185)	-	-	-	-	(3,036)	-	-	(4,221)
8	Customer Accounts Expenses	1,583	-	-	-	-	(2,048)	-	-	(465)
9	Customer Service and Informational Exp.	45	-	-	-	-	-	-	-	45
10	Sales Expenses	-	-	-	-	-	-	-	-	-
11	Administrative and General Expenses	(4,018)	-	-	(12,703)	-	-	-	-	(16,721)
12	Depreciation & Amortization Expenses	10,567	-	-	-	-	-	-	-	10,567
13	Taxes Other Than Income	316	-	-	-	-	(389)	-	-	**(73)**
14	Regulatory Debits	-	3,064	2,364	-	-	-	-	-	5,428
15	Total Operating Expenses	$ 7,308	$ 3,064	$ 2,364	$ (12,703)	$ -	$ (5,473)	$ -	$ -	$ (5,440)
16	Income Taxes									
17	State Income Taxes	$ (560)	$ (671)	$ (518)	$ -	$ 571	$ 400	**$ 918**	$ (2,267)	**$ (2,127)**
18	Federal Income Taxes	(2,490)	(2,983)	(2,302)	-	2,540	1,776	**4,081**	(10,076)	**(9,454)**
19	Deferred Taxes	146	2,436	1,880	5,050	-	-	**-**	-	9,512
20	ITC's Net	-	-	-	-	-	-	**-**	-	-
21	Total Income Taxes	$ (2,904)	$ (1,218)	$ (940)	$ 5,050	$ 3,111	$ 2,176	**$ 4,999**	$ (12,343)	**$ (2,069)**
22	Net Utility Operating Income	$ (4,404)	$ (1,846)	$ (1,424)	$ 7,653	$ 4,717	$ 3,297	**$ 7,578**	$ 12,343	**$ 27,914**

Note:
(1) Before assignment to resale municipalities.

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Commonwealth Edison Company
Updated Delivery Service Revenue Requirement
For Hill Surrebuttal Testimony

Line No.	Component	Source	Pro Forma Jurisdictional 2004 Test Year
1	Rate Base	Sch. B-1, Col. F, Line 19	$ 6,186,933
2	Before Tax Weighted Cost of Capital	Sch. D-1, Page 1, Col. F, Line 5	8.94%
3	Authorized Return	Line 1 x Line 2	553,112
4 5	Taxes on Interest Synchronization Deduction (Line 1 x Weighted Cost of Debt % x -39.745%)	Sch. D-1, Page 1, Col. F, Line 2	(73,278)
6	After Tax Rate Base Return Requirement	Line 3 + Line 5	$ 479,834
7	Amort of ITCs and Permanent Tax Differences		(1,352)
8	Gross Revenue Conversion Factor	Sch. A-2.1, Line 10	1.660
9	Authorized Return Grossed Up for Taxes	(Line 6 + Line 7) x Line 8	$ 794,280
10 11	Operating Expenses Before Income Taxes and Incremental Uncollectible Expense	Page 1, Line 15, Cols. E - F	1,161,977
12 13	Revenue Requirement Before Incremental Uncollectible Expense	Line 9 + Line 11	$ 1,956,257
14	Less: Other Revenues	Page 1, Col H, Line 2	93,975
15 16	Net Revenue Requirement Before Incremental Uncollectible Expense	Line 13 - Line 14	$ 1,862,282
17	Operating Revenues - Present Rates	Page 1, Col. E, Line 1	1,544,890
18 19	Proposed Revenue Increase Before Incremental Uncollectible Expense	Line 16 - Line 17	$ 317,392
20	Incremental Uncollectible Expense	Line 19 x 0.85%	2,698
21	Revenue Increase Requested	Line 19 + Line 20	$ 320,090
22	Updated Proposed Operating Revenues	Line 17 + Line 21	$ 1,864,980
23	Total Operating Expenses Before Income Taxes	Line 11 + Line 20	$ 1,164,675

ICC Docket No. 05-0597
Commonwealth Edison Company's Response to
Staff's (TEE) Data Requests 16.01 – 16.08
Dated: February 2, 2006

REQUEST NO. TEE 16.04:

Identify all costs for emergency response contractors, as discussed in ComEd Ex. 28.0, page 12, lines 258 – 262, that are included in the Company's test year expenses.

RESPONSE:

Actual incremental environmental costs incurred for emergency response contractors are discussed in ComEd's Response to Staff's (TEE) Data Request No. 16.05. As explained in ComEd Ex. 28.0, ComEd believes all incremental environmental costs should be recovered through a rider and not included in test year expenses. As such, ComEd sought to remove all MGP and non-MGP incremental environmental costs from the 2004 test year expenses. The investigation ComEd undertook to respond to this data request indicated, however, that some of the costs incurred for the emergency response contractors at non-MGP sites during 2004 were inadvertently not removed from the 2004 test year expenses. Because it is difficult to determine which emergency response contractor costs were included in the 2004 test year expenses, ComEd has concluded that the entire amount of $3.3 million should be deducted from the 2004 test year expenses. *See* ComEd's Response to Staff's (TEE) Data Request No. 16.05. Mr. Hill will provide a specific adjustment in his testimony.

ICC Docket No. 05-0597
Commonwealth Edison Company's Response to
Staff's (TEE) Data Requests 16.01 – 16.08
Dated: February 2, 2006

REQUEST NO. TEE 16.05:

Identify all costs for emergency response contractors, as discussed in ComEd Ex. 28.0, page 12, lines 258 – 262, that are were incurred each year during the period 2000 – 2004.

RESPONSE:

ComEd states that the total incremental emergency environmental remediation costs incurred from 2000-2004 are as follows:

2000 - $1,618,158.32
2001 - $2,129,862.73
2002 - $2,430,625.29
2003 - $2,847,446.73
2004 - $3,303,559.30

These figures are different from those set forth in the relied-upon documents provided for ComEd Ex. 28.0 because the relied-upon documents did not include the emergency asbestos abatement costs set forth in ComEd's Response to Staff's (TEE) Data Request No. 16.03. This response includes those emergency asbestos abatement costs.

Commonwealth Edison Company

Estimated Incremental Revenue Resulting From New Business Plant Additions

Line No.	Month	Usage (kWh)			Customers			Usage Per Customer		
		Residential	Small Commercial & Industrial	Large Commercial & Industrial	Residential	Small Commercial & Industrial	Large Commercial & Industrial	Residential	Small Commercial & Industrial	Large Commercial & Industrial
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Jan-04	2,839,554,532	2,890,571,670	2,380,824,049	3,321,299	335,774	1,969	854.95	8,608.69	1,209,443
2	Feb-04	2,363,295,991	2,745,027,387	2,317,934,146	3,323,031	335,781	1,973	711.19	8,175.05	1,174,827
3	Mar-04	2,085,262,887	2,537,067,265	2,212,511,174	3,341,733	338,714	1,992	624.01	7,490.29	1,110,604
4	Apr-04	1,824,703,915	2,422,886,818	2,150,214,836	3,334,820	337,246	1,973	547.17	7,184.32	1,089,820
5	May-04	1,659,788,876	2,409,605,140	2,173,370,555	3,328,197	337,207	1,968	498.71	7,145.77	1,104,355
6	Jun-04	2,132,343,272	2,708,236,463	2,371,728,158	3,329,925	338,080	1,965	640.36	8,010.63	1,206,802
7	Jul-04	2,846,444,655	2,947,473,306	2,480,209,267	3,328,150	338,044	1,976	855.26	8,719.19	1,255,167
8	Aug-04	2,951,034,491	2,969,723,838	2,492,973,932	3,325,590	338,284	1,989	887.37	8,778.80	1,253,381
9	Sep-04	2,580,600,440	2,881,024,971	2,505,728,741	3,328,935	338,130	1,996	775.20	8,520.47	1,255,375
10	Oct-04	1,961,289,773	2,627,406,066	2,332,363,254	3,329,076	338,195	1,971	589.14	7,768.91	1,183,340
11	Nov-04	1,868,600,950	2,458,156,528	2,185,272,910	3,332,154	338,501	1,948	560.78	7,261.89	1,121,803
12	Dec-04	2,482,769,789	2,768,862,893	2,365,711,805	3,344,225	339,238	1,961	742.41	8,162.01	1,206,380
13	Annual	27,595,689,571	32,366,042,345	27,968,842,828	3,330,595	337,766	1,973	**8,285.51**	**95,823.80**	**14,172,802**
14					1.0%	0.5%	0.0%			
15				**2005 New Customers**	**33,306**	**1,689**	**0**			
16				**2005 New Customer Load (kWh)**	**275,956,896**	**161,830,212**	**-**			
17				weighted						
18		Using rev req of $1,881,162,000		$/kWh allocation	0.03556	0.01708	0.01096			
19										
20			$ 12,577,087		$ 9,813,027	$ 2,764,060	$ -			

ComEd Ex. 36.0
Schedule 3
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Commonwealth Edison Company
Detailed Adjustments to Operating Income
(In Thousands)

Witness: J. Hill

Line No.	Description	Jurisdictional Amount	ICC Account	Supporting Schedule
	(A)	(B)	(C)	(D)
1	**Incentive Compensation Expense**			
2	Expense Adjusted:			
3	Production	$ -	556	WPC-2.8
4	Transmission	-	560	WPC-2.8
5	Distribution	(716)	580	WPC-2.8
6	Customer Accounts	(555)	903	WPC-2.8
7	Administrative & General	(133)	920	WPC-2.8
8	**Taxes Other Than Income**	**(107)**		
9	Total	**$ (1,511)**		
10	Adjustment of 2004 actual incentive compensation expense			
11	to reflect 2005 incentive compensation at target performance level.			
12	**Adjust payroll taxes for reduced incentive compensation.**			
13	Income Tax Effects of Above Adjustment:			
14	State Income Taxes	**$ 110**	409.2	
15	Federal Income Taxes	**490**	409.2	
16	Deferred Income Taxes	**-**	410/411	
17		**$ 600**		

Commonwealth Edison Company
Gross Plant for General and Intangible Plant
Allocated by Function
(In Thousands)

Type of Plant	EDSC General & Intangible Plant as Assigned	BSC & CCC General & Intangible Plant as Assigned	Production General & Intangible Plant Directly Assigned	Total General & Intangible Plant by Function	
Production	$ -	$ 20,545	$ 96,684	$ 117,229	
Transmission	215,123	8,857		223,980	
Distribution - D	582,790	32,754		615,544	(3)
Distribution - C (1)	232,668	4,593		237,261	(3)
Sales	5,997	-	-	5,997	
General (2)	(914,985)	(22,700)	(82,427)	(1,020,112)	
Intangible	(121,593)	(44,049)	(14,257)	(179,899)	
Total	$ -	$ -	$ -	$ -	

Notes:
(1) Based upon Customer-related distribution accounts 369-373.
(2) Excludes gross plant for CTEAM facility to be sold of $33,775,670.76.
(3) Total amount assigned to Distribution shown on Sch. B-1.

Commonwealth Edison Company

Change In Jurisdictional General and Intangible Plant Based On Labor Allocator

(In Thousands)

Line No.	Description	As of 12/31/2004 Per WPB-1, Page 1	2004 Labor Allocator (1)	Allocated General & Intangible Plant Reflecting 2004 Labor Allocator	Plus: Pro Forma and Test Year Adjustments (2)	Total Jurisdictional General & Intangible Plant	As Requested by ComEd In Docket 05-0597 (3)	Increase in Test Year Rate Base Reflecting 2004 Labor Allocator (4)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Gross Plant:							
2	General Plant	$ 1,167,136	89.2%	$ 1,041,085	$ 12,236	$ 1,053,321		
3	Intangible Plant	258,768	89.2%	230,821	(11,358)	219,463		
4	Total	$ 1,425,904		$ 1,271,906	$ 878	$ 1,272,784	$ 1,081,101	$ 190,805
5	Accumulated Deprec & Amort:							
6	General Plant	$ (302,862)	89.2%	$ (270,153)	$ (2,185)	$ (272,338)		
7	Intangible Plant	(120,562)	89.2%	(107,541)	21,379	(86,162)		
8	Total	$ (423,424)		$ (377,694)	$ 19,194	$ (358,500)	$ (324,723)	$ (52,971)
9	Net Plant:							
10	General Plant	$ 864,274		$ 770,932	$ 10,051	$ 780,983		
11	Intangible Plant	138,206		123,280	10,021	133,301		
12	Total	$ 1,002,480		$ 894,212	$ 20,072	$ 914,284	$ 756,378	$ 137,834

Notes:

(1) Salaries and wages allocator per Docket 05-0597, Ex. 5.2, Appendix B, WPA-5, Page 1.

(2) Per Docket 05-0597, Ex. 5.1, Appendix A, Schedule B-2.1, recalculated to reflect labor allocator.

(3) Per Docket 05-0597, Ex. 5.1, Appendix A, Schedule B-1, Page 1, Column D. Before assignment to resale municipalities.

(4) Before deduction for accumulated deferred income taxes.

ComEd Ex. 36.0
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Commonwealth Edison Company
Summary of Assignment of General Plant Transportation Equipment
As of December 31, 2004

Line No.	Functional Class	Transportation Equipment Cost Assigned (1)	ComEd Percent Of Total (2)(3)
	(A)	(B)	(C)
1	ComEd --		
2	Transmission	$ 9,035,258	6.24%
3	Distribution	126,307,312	87.26%
4	Customer	9,403,192	6.50%
5	Total ComEd	$ 144,745,762	100.00%
6	Assigned To Fleet Services Depts.	1,982,652	
7	Exelon Business Services	198,957	
8	Exelon Delivery Shared Services	583,707	
9	Exelon Generation	3,032,534	
10	Total	$ 150,543,612	

Notes:
(1) Based upon the cost of transportation equipment assigned to departments as of January 2005, and the functional split of each department's operation and maintenance expenses for 2004.
(2) From Page 10.
(3) To ComEd Ex. 5.2, Appendix B, WPB-1, Page 2 (Direct Testimony of J. Hill).

Commonwealth Edison Company
Summary of General Plant Transportation Asset Cost Assignment
Transportation Cost and Assignment Data As of January 2005

			2004 O&M Charges By Function (%)			Allocation of Transportation Equipment				
Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	**Total Vehicles Assigned To BSC**	$ 198,956.72	0.00%	0.00%	0.00%	-	-	-	-	$ 198,956.72
2	**Assigned To Commonwealth Edison --**									
3	00037 - Customer Requests West	$ 188,522.56	4.87%	91.97%	3.16%	9,181.00	173,384.00	5,957.00	188,522.00	
4	00300 - Environmental Services	$ 31,395.80	9.19%	54.31%	36.50%	2,885.00	17,051.00	11,459.00	31,395.00	
5	00300 - Environmental Services	$ 15,794.29	9.19%	54.31%	36.50%	1,451.00	8,578.00	5,765.00	15,794.00	
6	00487 - External Affairs - Chicago	$ 69,001.20	9.17%	53.49%	37.34%	6,327.00	36,909.00	25,765.00	69,001.00	
7	00570 - Work Planning - West	$ 15,809.29	9.53%	71.13%	19.34%	1,507.00	11,245.00	3,058.00	15,810.00	
8	00602 - Claims Department	$ 69,100.49	0.40%	94.71%	4.89%	276.00	65,445.00	3,379.00	69,100.00	
9	00613 - Mail Services	$ 35,544.96	0.01%	0.62%	99.37%	4.00	220.00	35,321.00	35,545.00	
10	01001 - NRCG North Design	$ 79,031.11	10.14%	88.81%	1.05%	8,014.00	70,188.00	830.00	79,032.00	
11	01002 - M&C - SSG North	$ 235,296.74	10.91%	85.35%	3.74%	25,671.00	200,826.00	8,800.00	235,297.00	
12	01003 - NRCG South Design	$ 46,886.92	9.20%	90.09%	0.71%	4,314.00	42,240.00	333.00	46,887.00	
13	01004 - M&C - SSG South	$ 386,068.08	12.25%	84.32%	3.43%	47,293.00	325,533.00	13,242.00	386,068.00	
14	01450 - System Call Center Manager	$ 10,863.51	0.01%	0.07%	99.91%	1.00	8.00	10,854.00	10,863.00	
15	01490 - System Meter	$ 177,164.18	0.02%	75.61%	24.37%	35.00	133,954.00	43,175.00	177,164.00	
16	03181 - Subst Ops-Humbolt	$ 20,508.90	14.20%	85.66%	0.14%	2,912.00	17,568.00	29.00	20,509.00	
17	03183 - Subst Ops-Calumet	$ 20,837.00	14.25%	85.66%	0.09%	2,969.00	17,849.00	19.00	20,837.00	
18	03184 - Subst Ops-Maywood/OHare	$ 195,153.02	6.44%	93.25%	0.31%	12,568.00	181,980.00	605.00	195,153.00	
19	03185 - OES-Maywood	$ 1,147,342.25	0.77%	98.57%	0.66%	8,835.00	1,130,935.00	7,572.00	1,147,342.00	
20	03194 - OES-Chicago North	$ 1,817,011.58	1.22%	95.35%	3.43%	22,168.00	1,732,521.00	62,323.00	1,817,012.00	
21	03195 - Subst Ops-Kingsbury	$ 27,155.79	14.46%	84.76%	0.78%	3,927.00	23,017.00	212.00	27,156.00	
22	03196 - Subst Ops Chicago North	$ 920,400.78	12.18%	87.33%	0.49%	112,105.00	803,786.00	4,510.00	920,401.00	

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Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
23	03197 - OES-Chicago South	$ 2,027,323.94	1.00%	93.14%	5.86%	20,273.00	1,888,250.00	118,801.00	2,027,324.00	
24	03199 - Subst Ops-Atrium	$ 489,237.36	20.25%	79.38%	0.37%	99,071.00	388,357.00	1,810.00	489,238.00	
25	03251 - Substation Const-Chicago North	$ 2,215,383.24	30.51%	69.31%	0.18%	675,913.00	1,535,482.00	3,988.00	2,215,383.00	
26	03253 - Substation Const-Chicago South	$ 2,019,881.93	15.88%	83.85%	0.27%	320,757.00	1,693,671.00	5,454.00	2,019,882.00	
27	03270 - Underground Transmission Maint	$ 508,196.56	73.76%	26.14%	0.10%	374,846.00	132,843.00	508.00	508,197.00	
28	03311 - CBS-Chicago North	$ 93,712.69	9.61%	88.47%	1.92%	9,006.00	82,908.00	1,799.00	93,713.00	
29	03313 - CBS-Chicago South	$ 98,276.88	2.45%	96.72%	0.83%	2,408.00	95,053.00	816.00	98,277.00	
30	03350 - Subst Transmission Analysis	$ 530,791.64	32.07%	67.31%	0.62%	170,225.00	357,276.00	3,291.00	530,792.00	
31	03360 - Chicago Transformer Servcs/HH	$ 2,033,724.29	39.60%	60.20%	0.20%	805,355.00	1,224,302.00	4,067.00	2,033,724.00	
32	03421 - Chicago North Meter Reading	$ 714,560.45	0.02%	0.79%	99.19%	143.00	5,645.00	708,773.00	714,561.00	
33	03423 - Chicago South Meter Reading	$ 467,501.30	0.03%	0.93%	99.04%	140.00	4,348.00	463,013.00	467,501.00	
34	03461 - Field Service Chicago	$ 1,593,968.80	0.11%	47.49%	52.40%	1,753.00	756,976.00	835,240.00	1,593,969.00	
35	03561 - Metro North Stores	$ 533,342.03	0.00%	0.36%	99.64%	-	1,920.00	531,422.00	533,342.00	
36	03641 - Chicago Reg. Dist Eng & Design	$ 56,303.17	6.16%	92.20%	1.64%	3,468.00	51,912.00	923.00	56,303.00	
37	03643 - Engineering-Chicago South	$ 17,155.79	11.00%	87.72%	1.27%	1,887.00	15,049.00	218.00	17,154.00	
38	03661 - M&C-Chicago North OH	$ 2,392,406.08	1.19%	98.41%	0.40%	28,470.00	2,354,367.00	9,570.00	2,392,407.00	
39	03663 - M&C-Chicago South OH	$ 4,095,946.93	1.19%	98.41%	0.40%	48,742.00	4,030,821.00	16,384.00	4,095,947.00	
40	03671 - M&C-Chicago North UG	$ 3,908,100.59	1.19%	98.60%	0.21%	46,506.00	3,853,387.00	8,207.00	3,908,100.00	
41	03673 - M&C-Chicago South UG	$ 2,825,444.64	3.12%	96.23%	0.65%	88,154.00	2,718,925.00	18,365.00	2,825,444.00	
42	03681 - Network Highrise Group	$ 1,451,860.10	2.37%	97.18%	0.45%	34,409.00	1,410,918.00	6,533.00	1,451,860.00	
43	04190 - Field Operation - North	$ 77,367.53	10.16%	74.77%	15.07%	7,861.00	57,848.00	11,659.00	77,368.00	

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Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
44	04192 - Subst Ops-Libertyville/Skokie	$ 622,488.10	27.10%	72.72%	0.18%	168,694.00	452,673.00	1,120.00	622,487.00	
45	04193 - OES-Libertyville	$ 1,085,431.78	0.74%	98.77%	0.49%	8,032.00	1,072,081.00	5,319.00	1,085,432.00	
46	04194 - OES-Skokie	$ 787,816.75	1.55%	98.09%	0.36%	12,211.00	772,769.00	2,836.00	787,816.00	
47	04195 - OES-Mt. Prospect	$ 1,192,572.94	0.84%	98.74%	0.42%	10,018.00	1,177,547.00	5,009.00	1,192,574.00	
48	04258 - Substation Construct-Maywood	$ 837,281.69	8.98%	90.85%	0.17%	75,188.00	760,670.00	1,423.00	837,281.00	
49	04259 - Substation Construct-Glenbard	$ 603,899.09	19.69%	80.21%	0.10%	118,908.00	484,387.00	604.00	603,899.00	
50	04316 - CBS-Libertyville	$ 75,201.67	8.18%	91.45%	0.38%	6,151.00	68,772.00	286.00	75,209.00	
51	04319 - CBS - Glenbard	$ 43,559.04	8.71%	90.22%	1.07%	3,794.00	39,299.00	466.00	43,559.00	
52	04464 - Field Service Primary Meter	$ 117,101.79	-0.19%	46.19%	54.00%	(222.00)	54,089.00	63,235.00	117,102.00	
53	04493 - Mt. Prospect Meter Reading	$ 253,632.82	0.01%	0.11%	99.88%	25.00	279.00	253,328.00	253,632.00	
54	04494 - Northbrook Meter Reading	$ 263,679.96	0.01%	0.43%	99.56%	26.00	1,134.00	262,520.00	263,680.00	
55	04496 - Libertyville Meter Reading	$ 368,255.34	0.02%	0.88%	99.10%	74.00	3,241.00	364,941.00	368,256.00	
56	04498 - Maywood Meter Reading	$ 275,363.89	0.08%	0.41%	99.51%	220.00	1,129.00	274,015.00	275,364.00	
57	04499 - Glenbard Meter Reading	$ 270,461.73	0.01%	0.26%	99.73%	27.00	703.00	269,731.00	270,461.00	
58	04560 - Northern Region Stores	$ 682,844.59	39.40%	48.48%	12.12%	269,041.00	331,043.00	82,761.00	682,845.00	
59	04640 - North Reg. Dist Eng & Design	$ 115,397.66	8.03%	91.15%	0.82%	9,266.00	105,185.00	946.00	115,397.00	
60	04663 - M&C-Mt. Prospect OH	$ 3,877,475.20	1.89%	96.76%	1.35%	73,284.00	3,751,845.00	52,346.00	3,877,475.00	
61	04664 - M&C-Skokie/Techny OH	$ 3,030,256.78	1.96%	97.58%	0.46%	59,393.00	2,956,925.00	13,939.00	3,030,257.00	
62	04666 - M&C-Librtyville/Waukegan OH	$ 4,533,474.54	1.88%	97.65%	0.47%	85,229.00	4,426,938.00	21,307.00	4,533,474.00	
63	04668 - M&C-Maywood OH	$ 2,854,281.10	1.39%	98.31%	0.30%	39,675.00	2,806,044.00	8,563.00	2,854,282.00	
64	04669 - M&C-Glenbard OH	$ 2,776,638.84	1.10%	98.57%	0.33%	30,543.00	2,736,933.00	9,163.00	2,776,639.00	

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
65	04674 - M&C-Skokie/Techny-UG	$ 1,863,862.98	0.90%	98.98%	0.12%	16,775.00	1,844,852.00	2,237.00	1,863,864.00	
66	04676 - M&C-Libertyville/Waukegan-UG	$ 634,860.92	1.52%	98.40%	0.08%	9,650.00	624,703.00	508.00	634,861.00	
67	04678 - M&C- Maywood UG	$ 2,481,559.26	17.51%	82.08%	0.41%	434,521.00	2,036,864.00	10,174.00	2,481,559.00	
68	04679 - M&C - Glenbard UG	$ 1,870,235.23	1.85%	97.41%	0.74%	34,599.00	1,821,796.00	13,840.00	1,870,235.00	
69	04707 - ComEd West Field Operations	$ 10,828.51	10.45%	81.90%	7.64%	1,132.00	8,869.00	827.00	10,828.00	
70	04710 - Construction Integration ComEd	$ 47,073.70	0.04%	99.92%	0.04%	19.00	47,036.00	19.00	47,074.00	
71	04747 - Transmission Line - CED	$ 109,661.89	12.20%	79.93%	7.87%	13,379.00	87,653.00	8,630.00	109,662.00	
72	04749 - T & D Reliability - Chicago	$ 105,495.60	1.51%	97.62%	0.87%	1,593.00	102,985.00	918.00	105,496.00	
73	04750 - T & D Reliability - North CED	$ 292,230.79	9.84%	89.72%	0.44%	28,756.00	262,189.00	1,286.00	292,231.00	
74	04777 - CIPA MGR West	$ 221,905.80	3.93%	89.10%	6.97%	8,721.00	197,718.00	15,467.00	221,906.00	
75	04778 - Methods West	$ 39,350.60	12.97%	86.69%	0.34%	5,104.00	34,113.00	134.00	39,351.00	
76	04786 - T&D Reliability - Maint. Insp.	$ 274,955.65	9.23%	53.85%	36.92%	25,378.00	148,064.00	101,514.00	274,956.00	
77	04880 - Skokie/Libertyville Contr	$ 10,627.48	2.65%	96.06%	1.29%	282.00	10,209.00	137.00	10,628.00	
78	06190 - Field Operation-South	$ 15,682.90	10.45%	81.90%	7.64%	1,639.00	12,844.00	1,198.00	15,681.00	
79	06191 - OES-Bolingbrook	$ 1,234,441.36	1.09%	97.84%	1.07%	13,455.00	1,207,777.00	13,209.00	1,234,441.00	
80	06192 - OES-Crestwood	$ 639,640.04	0.49%	98.56%	0.95%	3,134.00	630,429.00	6,077.00	639,640.00	
81	06193 - OES-Univ Park/Bradley	$ 630,807.69	0.56%	98.51%	0.93%	3,533.00	621,409.00	5,867.00	630,809.00	
82	06194 - OES-Joliet/Streator	$ 776,110.04	0.58%	98.87%	0.55%	4,501.00	767,340.00	4,269.00	776,110.00	
83	06195 - OES-Glenbard	$ 1,033,975.33	0.57%	98.40%	1.03%	5,894.00	1,017,432.00	10,650.00	1,033,976.00	
84	06196 - Subst Ops - UnivPrk/Crest/Brad	$ 173,035.63	24.51%	75.12%	0.38%	42,411.00	129,984.00	658.00	173,053.00	
85	06197 - Subst Ops - Jol/Boling/Streato	$ 360,772.85	24.62%	74.92%	0.46%	88,822.00	270,291.00	1,660.00	360,773.00	

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
86	06198 - Subst Ops-Glenbard/Mt Propect	$ 215,962.20	22.13%	77.63%	0.24%	47,792.00	167,651.00	518.00	215,961.00	
87	06199 - Network Services Group	$ 214,769.86	-0.02%	99.83%	0.19%	(43.00)	214,405.00	408.00	214,770.00	
88	06251 - Substation Construction-Joliet	$ 972,025.18	32.65%	67.23%	0.12%	317,366.00	653,493.00	1,166.00	972,025.00	
89	06252 - System Substation-LaSalle	$ 379,894.99	-75.66%	174.89%	0.77%	(287,429.00)	664,398.00	2,925.00	379,894.00	
90	06253 - Substation Const-University Pk	$ 897,301.14	28.05%	71.80%	0.15%	251,693.00	644,262.00	1,346.00	897,301.00	
91	06254 - Substation Construct-Crestwood	$ 816,028.62	18.91%	80.95%	0.14%	154,311.00	660,575.00	1,142.00	816,028.00	
92	06255 - System Substation-Dresden	$ 248,161.76	-662.57%	753.42%	9.14%	(1,644,245.00)	1,869,700.00	22,682.00	248,137.00	
93	06256 - Substation Construct-Streator	$ 286,196.79	25.68%	74.15%	0.17%	73,495.00	212,215.00	487.00	286,197.00	
94	06257 - System Substation-Braidwood	$ 124,701.76	850.53%	-738.32%	-12.21%	1,060,626.00	(920,698.00)	(15,226.00)	124,702.00	
95	06258 - Substation Const-Bolingbrook	$ 758,695.44	20.23%	79.65%	0.12%	153,484.00	604,301.00	910.00	758,695.00	
96	06313 - CBS-Univ Park	$ 52,488.77	11.48%	87.23%	1.29%	6,026.00	45,786.00	677.00	52,489.00	
97	06350 - Transmission Analysis-S	$ 535,691.45	36.20%	63.17%	0.63%	193,920.00	338,396.00	3,375.00	535,691.00	
98	06353 - Work Planning - South	$ 16,800.99	12.15%	84.44%	3.41%	2,041.00	14,187.00	573.00	16,801.00	
99	06360 - Southern Transformer Srvc/HH	$ 2,942,567.22	15.63%	84.03%	0.34%	459,923.00	2,472,639.00	10,005.00	2,942,567.00	
100	06460 - Field Services Support	$ 17,155.79	0.24%	10.61%	89.14%	41.00	1,820.00	15,293.00	17,154.00	
101	06461 - Field Service Suburban	$ 1,693,506.48	0.04%	45.65%	54.31%	677.00	773,086.00	919,743.00	1,693,506.00	
102	06491 - Joliet Meter Reading	$ 282,971.10	0.06%	0.48%	99.46%	170.00	1,358.00	281,443.00	282,971.00	
103	06493 - Univ Park Meter Reading	$ 157,128.63	0.00%	0.51%	99.49%	-	801.00	156,327.00	157,128.00	
104	06494 - Crestwood Meter Reading	$ 257,067.45	0.03%	0.36%	99.61%	77.00	925.00	256,065.00	257,067.00	
105	06496 - Streator Meter Reading	$ 63,990.91	0.12%	0.59%	99.29%	77.00	378.00	63,537.00	63,992.00	
106	06497 - Bradley Meter Reading	$ 85,759.27	0.04%	0.46%	99.50%	34.00	394.00	85,330.00	85,758.00	

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
107	06498 - Bolingbrook Meter Reading	$ 222,734.24	0.04%	0.36%	99.60%	89.00	802.00	221,843.00	222,734.00	
108	06560 - Southern Region Stores	$ 1,212,784.62	-1.22%	-7.45%	108.67%	(14,796.00)	(90,352.00)	1,317,933.00	1,212,785.00	
109	06640 - South Reg. Dist Eng & Design	$ 48,556.18	11.72%	87.68%	0.60%	5,691.00	42,574.00	291.00	48,556.00	
110	06641 - Engineering - SE	$ 38,167.77	-76.82%	178.86%	-2.04%	(29,320.00)	68,267.00	(779.00)	38,168.00	
111	06660 - OH Transmission Mtce Workshop	$ 912,636.35	88.72%	11.18%	0.10%	809,691.00	102,033.00	913.00	912,637.00	
112	06661 - M&C-Joliet OH	$ 4,574,120.07	2.64%	96.72%	0.64%	120,757.00	4,424,089.00	29,274.00	4,574,120.00	
113	06663 - M&C-University Park OH	$ 3,704,280.38	1.76%	97.67%	0.57%	65,195.00	3,617,971.00	21,114.00	3,704,280.00	
114	06664 - M&C-Creatswood OH	$ 3,600,760.19	0.97%	97.07%	1.96%	34,927.00	3,495,258.00	70,575.00	3,600,760.00	
115	06666 - M&C-Streator OH	$ 2,072,189.60	1.38%	97.76%	0.86%	28,596.00	2,025,773.00	17,821.00	2,072,190.00	
116	06668 - M&C-Bolingbrook OH	$ 3,201,570.74	1.35%	98.25%	0.40%	43,221.00	3,145,543.00	12,806.00	3,201,570.00	
117	06670 - Transmission Overhead-North	$ 346,815.25	93.18%	6.78%	0.04%	323,162.00	23,514.00	139.00	346,815.00	
118	06671 - M&C-Joliet UG	$ 963,025.86	2.39%	96.72%	0.89%	23,016.00	931,439.00	8,571.00	963,026.00	
119	06673 - M&C-University Park UG	$ 1,153,181.70	0.81%	98.60%	0.59%	9,341.00	1,137,037.00	6,804.00	1,153,182.00	
120	06678 - M&C-Bolingbrook UG	$ 839,024.97	-50.35%	171.27%	-20.92%	(422,449.00)	1,436,998.00	(175,524.00)	839,025.00	
121	06881 - Crestwood/Univ Park/Bradly Con	$ 20,508.90	0.00%	99.98%	0.02%	-	20,505.00	4.00	20,509.00	
122	07181 - OES-Crystal Lake	$ 798,196.79	1.53%	97.99%	0.48%	12,212.00	782,153.00	3,831.00	798,196.00	
123	07182 - OES-Aurora	$ 695,074.09	0.85%	98.73%	0.42%	5,908.00	686,247.00	2,919.00	695,074.00	
124	07183 - OES-Elgin	$ 535,060.88	1.14%	98.54%	0.32%	6,100.00	527,249.00	1,712.00	535,061.00	
125	07184 - OES-Dixon/Freeport/DeKalb	$ 1,009,665.94	0.97%	98.14%	0.89%	9,794.00	990,886.00	8,986.00	1,009,666.00	
126	07185 - Substation Ops WC-West	$ 216,606.27	24.07%	75.80%	0.13%	52,137.00	164,188.00	282.00	216,607.00	
127	07190 - Operations Manager-West	$ 15,809.29	10.53%	84.72%	4.75%	1,665.00	13,394.00	751.00	15,810.00	

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
128	07194 - Substation Operation NW-West	$ 608,792.25	18.46%	81.24%	0.30%	112,383.00	494,583.00	1,826.00	608,792.00	
129	07195 - OES-Rockford	$ 837,246.69	0.49%	98.55%	0.96%	4,103.00	825,107.00	8,038.00	837,248.00	
130	07250 - Substation-North Region	$ 212,712.24	25.40%	73.97%	0.63%	54,029.00	157,343.00	1,340.00	212,712.00	
131	07253 - Substation Const-Northeast	$ 1,790,505.81	13.83%	85.87%	0.30%	247,627.00	1,537,507.00	5,372.00	1,790,506.00	
132	07255 - Transmission Analyis-Substat	$ 493,899.47	29.54%	69.82%	0.64%	145,898.00	344,841.00	3,161.00	493,900.00	
133	07257 - Substation Constr-Aurora	$ 806,003.45	21.67%	78.21%	0.12%	174,661.00	630,375.00	967.00	806,003.00	
134	07350 - Substation Construct-DeKalb	$ 249,290.41	14.24%	85.61%	0.15%	35,499.00	213,418.00	374.00	249,291.00	
135	07351 - Substation Construct-Dixon	$ 658,882.91	-3.61%	103.42%	0.19%	(23,786.00)	681,417.00	1,252.00	658,883.00	
136	07352 - Substation Construct-Rockford	$ 1,040,775.35	2.96%	96.88%	0.16%	30,807.00	1,008,303.00	1,665.00	1,040,775.00	
137	07354 - Substation Constr-Waukegan	$ 294,331.76	11.84%	87.86%	0.30%	34,849.00	258,600.00	883.00	294,332.00	
138	07355 - Substation Const-Cry Lk/Woodst	$ 300,869.16	16.35%	83.51%	0.14%	49,192.00	251,256.00	421.00	300,869.00	
139	07356 - Substation Constru-Mt Prospect	$ 995,050.39	15.23%	84.65%	0.12%	151,546.00	842,310.00	1,194.00	995,050.00	
140	07357 - Substation Construct-Elgin	$ 391,029.35	10.75%	89.04%	0.21%	42,036.00	348,173.00	821.00	391,030.00	
141	07358 - Substation Constr-Libertyville	$ 611,442.97	14.57%	85.26%	0.17%	89,087.00	521,316.00	1,039.00	611,442.00	
142	07359 - Substation Contrt-Skokie/Techn	$ 1,035,187.24	17.78%	82.07%	0.15%	184,056.00	849,578.00	1,553.00	1,035,187.00	
143	07360 - T & S Services	$ 2,195,269.08	12.53%	87.40%	0.07%	275,067.00	1,918,665.00	1,537.00	2,195,269.00	
144	07492 - DeKalb Meter Reading	$ 103,010.72	0.14%	0.24%	99.62%	144.00	247.00	102,619.00	103,010.00	
145	07493 - Dixon Meter Reading	$ 143,063.08	0.01%	0.04%	99.95%	14.00	57.00	142,992.00	143,063.00	
146	07494 - Freeport Meter Reading	$ 55,018.87	0.00%	0.08%	99.92%	-	44.00	54,975.00	55,019.00	
147	07495 - Rockford Meter Reading	$ 233,133.88	0.04%	0.24%	99.72%	93.00	560.00	232,481.00	233,134.00	
148	07496 - Woodstock Meter Reading	$ 127,629.22	0.02%	0.50%	99.48%	26.00	638.00	126,966.00	127,630.00	

Commonwealth Edison Company
Summary of General Plant Transportation Asset Cost Assignment
Transportation Cost and Assignment Data As of January 2005

			2004 O&M Charges By Function (%)			Allocation of Transportation Equipment				
Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
149	07497 - Aurora Meter Reading	$ 124,501.76	0.08%	0.25%	99.67%	100.00	311.00	124,091.00	124,502.00	
150	07498 - Elgin Meter Reading	$ 158,066.65	0.01%	0.04%	99.95%	16.00	63.00	157,988.00	158,067.00	
151	07560 - Rock River Region Stores	$ 1,068,056.26	30.07%	75.36%	-5.43%	321,165.00	804,887.00	(57,995.00)	1,068,057.00	
152	07662 - M & C-DeKalb-OH/UG	$ 2,603,309.05	2.27%	96.55%	1.18%	59,095.00	2,513,495.00	30,719.00	2,603,309.00	
153	07663 - M & C - Dixon OH	$ 2,391,030.04	0.17%	98.97%	0.86%	4,065.00	2,366,402.00	20,563.00	2,391,030.00	
154	07664 - M & C - Freeport OH/UG	$ 1,597,974.52	2.28%	97.14%	0.58%	36,434.00	1,552,272.00	9,268.00	1,597,974.00	
155	07665 - M & C - Rockford OH	$ 3,636,417.88	2.56%	96.39%	1.05%	93,092.00	3,505,143.00	38,182.00	3,636,417.00	
156	07667 - M&C - Aurora OH	$ 1,812,076.92	2.08%	97.24%	0.68%	37,691.00	1,762,064.00	12,322.00	1,812,077.00	
157	07668 - M&C - Elgin OH	$ 2,279,679.78	1.96%	97.28%	0.76%	44,682.00	2,217,672.00	17,326.00	2,279,680.00	
158	07669 - M&C-Crystal Lake/Woodstock-OH	$ 2,741,195.21	2.13%	97.28%	0.59%	58,387.00	2,666,635.00	16,173.00	2,741,195.00	
159	07675 - M & C - Rockford UG	$ 108,906.14	1.10%	98.70%	0.20%	1,198.00	107,490.00	218.00	108,906.00	
160	07677 - M&C - Aurora UG	$ 647,508.95	1.92%	97.35%	0.73%	12,432.00	630,350.00	4,727.00	647,509.00	
161	07678 - M&C - Elgin UG	$ 1,356,731.26	0.73%	98.71%	0.56%	9,904.00	1,339,229.00	7,598.00	1,356,731.00	
162	07679 - M&C-Crystal Lake/Woodstock-UG	$ 232,051.99	2.31%	96.55%	1.14%	5,360.00	224,046.00	2,645.00	232,051.00	
163	08163 - Field Services - Corrosion	$ 160,099.84	19.71%	79.96%	0.33%	31,556.00	128,016.00	528.00	160,100.00	
164	08164 - System Shops-Power Testing	$ 10,863.51	5.90%	93.76%	0.34%	641.00	10,186.00	37.00	10,864.00	
165	08193 - Distribution Testing-South	$ 232,882.04	4.50%	94.96%	0.54%	10,480.00	221,145.00	1,258.00	232,883.00	
166	08194 - Distribution Testing-West	$ 157,689.97	1.70%	97.98%	0.32%	2,681.00	154,505.00	505.00	157,691.00	
167	08195 - Distribution Testing-Chicago	$ 313,087.87	1.82%	97.76%	0.42%	5,698.00	306,075.00	1,315.00	313,088.00	
168	08196 - Distribution Testing-North	$ 326,705.59	3.26%	96.39%	0.35%	10,651.00	314,912.00	1,143.00	326,706.00	
169	08197 - Distribution Testing Equipment	$ 260,555.27	9.13%	90.38%	0.49%	23,789.00	235,490.00	1,277.00	260,556.00	

Commonwealth Edison Company
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			2004 O&M Charges By Function (%)			Allocation of Transportation Equipment				
Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
170	08207 - Vegetation Mgmt	$ 122,605.97	-13.62%	113.50%	0.12%	(16,699.00)	139,158.00	147.00	122,606.00	
171	08208 - Suburban & NB Proj. Mgmt.	$ 32,488.89	14.13%	83.72%	2.15%	4,591.00	27,200.00	699.00	32,490.00	
172	08212 - Distribution Facil & Services	$ 103,577.88	4.97%	75.19%	19.84%	5,148.00	77,880.00	20,550.00	103,578.00	
173	08216 - Chicago Projects Mgmt.	$ 34,647.81	0.62%	93.70%	5.68%	215.00	32,465.00	1,968.00	34,648.00	
174	08219 - Contract Management	$ 318,356.29	6.08%	91.57%	2.35%	19,356.00	291,519.00	7,481.00	318,356.00	
175	08256 - Transmission Engineering	$ 15,717.90	92.38%	7.57%	0.05%	14,520.00	1,190.00	8.00	15,718.00	
176	08509 - Fabrication	$ 116,126.40	4.46%	95.47%	0.07%	5,179.00	110,866.00	81.00	116,126.00	
177	08532 - Distribution Facilities-Chgo	$ 10,652.48	8.83%	54.03%	37.14%	941.00	5,756.00	3,956.00	10,653.00	
178	08541 - Safety & Industrial hygiene	$ 174,365.94	10.66%	66.02%	23.32%	18,587.00	115,116.00	40,662.00	174,365.00	
179	08556 - Electric Operations Training	$ 61,450.51	11.87%	87.97%	0.16%	7,294.00	54,058.00	98.00	61,450.00	
180	**Charged To Exelon Generation--**									
181	**Total Assigned To Exelon Generation**	$ 3,032,533.75	0.00%	0.00%	0.00%	-	-	-	-	3,032,533.75
182	**Vehicles Assigned To EDSS --**									
183	**Total Vehicles Assigned To EDSS --**	$ 583,707.28	0.00%	0.00%	0.00%	-	-	-	-	583,707.28
184	Total Transportation Assets Allocated	$148,560,962.44				$9,035,258.00	$126,307,312.00	$9,403,192.00	$144,745,762.00	$ 3,815,197.75
						6.24%	87.26%	6.50%	100.00%	

185	Transportation Assets in Fleet Departments	
186	03581 - Fleet Metro North	$ 158,190.01
187	03583 - Fleet Metro South	139,609.95
188	04583 - Fleet Mount Prospect	98,856.42
189	04584 - Fleet Skokie	66,346.01
190	04586 - Fleet Libertyville	97,023.14
191	04588 - Fleet Maywood	178,038.52
192	04589 - Fleet Glenbard	128,805.41

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			2004 O&M Charges By Function (%)			Allocation of Transportation Equipment				
Line No.	Department Where Vehicles Are Assigned	Vehicle Cost	Transmission	Distribution	Customer	Transmission	Distribution	Customer	Total Allocated	Assigned to Other BU's
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
193	06581 - Fleet Joliet	124,320.18								
194	06583 - Fleet Univ Park	214,554.55								
195	06584 - Fleet Crestwood	79,645.96								
196	06586 - Fleet Streator	62,426.61								
197	06588 - Fleet Bolingbrook	143,791.30								
198	07582 - Fleet DeKalb	46,804.54								
199	07583 - Fleet Dixon	150,867.69								
200	07584 - Fleet Freeport	56,963.14								
201	07585 - Fleet Rockford	69,681.97								
202	07587 - Fleet Aurora	52,010.88								
203	07588 - Fleet Elgin	47,304.23								
204	07589 - Fleet Crystal Lake	67,411.59								
205	Total Assigned To ComEd Fleet Depts.	$ 1,982,652.10								
206	Total Transportation Assets	$150,543,614.54								

Finance Policy

Capitalization – Plant, Property & Equipment

Approval: Matthew Hilzinger, Vice President and Corporate Controller

OBJECTIVE:

The control procedures outlined in this policy are designed to ensure:

- Additions, retirements, and transfers of plant, property, and equipment are properly capitalized and recorded
- The Property Unit Catalogs are consistently used and maintained
- Plant, property, and equipment are disclosed properly to all stakeholders and regulatory bodies

APPLICABILITY:

This policy applies to all employees and contractors of Exelon and its subsidiaries.

KEY GROUPS AFFECTED:

- Corporate Controller's Group
  - General Ledger Group
  - External Reporting
  - Plant Accounting
- All Business Units
  - Project Manager
  - Project Analyst

POLICY STATEMENT:

All costs associated with Plant, Property, and Equipment ("Plant") must be properly classified and entered into EPS. This includes all costs directly related to an acquisition of an asset including expenditures incurred to place the Plant in service. Accordingly, the cost of Plant should include such items as design

costs, sales taxes, transportation charges, demolition charges, and installation costs. Any contributions in aid of construction (CIAC) should be credited against the asset's cost. CIAC represents payments received from third parties to perform construction efforts on their behalf. The asset constructed is legally ultimately owned by Exelon.

Overhead costs incurred during construction should also be capitalized. Capitalized overheads should include only those costs that are reasonably attributable to the construction. These costs are reviewed by the General Ledger Group where overhead rates are established to automatically capitalize the overhead costs as labor is applied to the various projects. Overheads are applied to projects through allocation processes and should not be manually processed without business unit accounting input.

Interest incurred during the construction of major facilities should also be capitalized. Generally, major facilities are those with a total expected expenditure of greater than $25,000 and an expected construction period of greater than 30 days. Examples of facilities for which interest would be capitalized include power plants and transmission lines.

Exelon's regulated businesses also capitalize an "Allowance for Funds Used During Construction (AFUDC)." AFUDC is similar to the capitalization of interest, but is designed to capitalize the cost of regulated businesses equity in addition to the cost of debt. The amount of AFUDC capitalized is calculated using a formula set by our regulators. GAAP does not permit AFUDC to be recorded for our non-regulated plant.

Note: Items such as line transformers, meters, computer equipment, and transportation vehicles have unique depreciation rules and must be capitalized in stand-alone projects.

Property Unit Catalog

Plant, Property, and Equipment or fixed assets are classified as "property units" or "minor items of property". The Property Unit Catalog provides a detailed list of what property or fixed assets ("property units") will be capitalized. "Minor items of property" are components of property units that may be capitalized or expensed.

A Property Unit Catalog ("Catalog") is maintained to provide guidance for the accounting for additions, replacements, removal, and repair of fixed assets and

must be consistently applied. The property units prescribed meet the requirements of the Illinois Commerce Commission (ICC), the Pennsylvania Public Utility Commission (PPUC) and the Federal Energy Regulatory Commission (FERC).

See CA-AC-11 – Property Unit Catalog for additional information.

KEY RESPONSIBILITIES / ACCOUNTABILITIES RELATIVE TO THIS POLICY:

Corporate Controller's Group

General Ledger Group

- Ensures that purchases or sales of land are reviewed by the Real Estate Group and External Reporting
- Ensures that if land and equipment are purchased together, the cost of land purchased is recorded on one EPS project and the cost of equipment is recorded on another EPS project.
- Reviews Plant, Property & Equipment general ledger activity for reasonableness

External Reporting

- Ensures Plant is properly disclosed in external financial reports
- Provides appropriate supporting documentation to banks related to changes under any mortgages

Plant Accounting

- Researches, determines, and communicates capitalization decisions for projects that need further clarification from Project Managers or Project Analysts
- Performs monthly unitization for additions and retirements and follow-ups and resolves exceptions during processing
- Maintains and updates Property Unit Catalog and Capitalization Policy
- Performs monthly account reconciliations between EPS and PowerPlant
- Maintains Plant records for assets installed and retired (the Continuous Property Record or "CPR")
- Monitors PowerPlant user ID access
- Monitors project status and if needed follows-up for EPS projects that may need further Project Analyst review and resolution (e.g. cancelled projects or open projects with no activity)

All Business Units

Project Manager

- Works with the Project Analyst in determining capital versus expense by utilitizing both the Property Unit Catalog and the Exelon Capitalization Policy
- Works with the Project Analyst to ensure the project is properly setup in EPS including identifying asset map rows (assets installed and retired)
- Monitors projects costs and communicates any changes to Project Analyst
- Ensures that EPS project status (e.g., "open," "in-service," "closed," "cancelled") is correct at all times

- Develops and maintains documentation for capitalization versus expense percentages and also installation versus removal split percentages
- Communicates with Project Analyst to identify and enter map rows in EPS for assets installed and retired
- Ensures CIAC amounts are accounted for properly

Project Analyst

- Ensures Project Manager has appropriately determined capital versus expense for all Plant by utilizing both Property Unit Catalog and the Exelon Capitalization Policy
- Ensures that EPS project status is current
- Ensures that all assets installed and retired are entered in EPS Projects

FREQUENTLY ASKED QUESTIONS:

Question 1: What are contributions in aid of construction?

Answer: Contributions in aid of construction occur when the customer pays for a portion of the asset or construction costs. Although the company still legally owns the asset, these contributions are recorded as an offset to costs incurred.

REFERENCES TO OTHER POLICIES:

- CA-AC-11 Property Unit Catalog
- CA-AC-17 Asset Impairments
- CA-AC-16 Capitalization - Depreciation and Amortization
- CA-AC-13 Project Accounting

FOR MORE INFORMATION CONTACT:

- Manager – Plant Accounting
- Director – External Reporting

- Manager – General Ledger Group
- Director – Accounting

Commonwealth Edison Company

Jurisdictional Administrative and General Expense Comparison
For the Years 2004 and 2000
(In Thousands)

Line No.	Description	2004		2000		Increase or (Decrease)
	(A)	(B)		(C)		(D)
1	Jurisdictional Administrative and General Expenses --	$ 287,142	(1)	$ 251,471	(2)	$ 35,671
2	Test Year and Pro Forma Adjustments --					
3	Merger Costs Excluded	$ -		$ (26,646)		$ 26,646
4	Other Pro Forma Adjustments	(12,007)		(28,307)		16,300
5	Ratemaking Reclassifications	(530)		4,706		(5,236)
6	Assignment To Resale Municipalities	(592)		(561)		(31)
7	Subtotal	$ 274,013		$ 200,663		73,350
8	ICC Order Adjustments	-		(23,979)		23,979
9	Net Jurisdictional Administrative and General Expenses	$ 274,013	(1)	$ 176,684	(3)	97,329
10	Adjustments Since Direct Testimony	(13,104)		-		(13,104)
11	Adjusted Administrative and General Expenses	$ 260,909		$ 176,684		$ 84,225

Notes:
(1) Per ComEd Exhibit 5.1, Appendix A, Schedule C-1, Page 1.
(2) Per Dkt. 01-0423, ComEd Exhibit 4.0CR, Schedule C-1, Page 1.
(3) Order in Dkt. 01-0423, Appendix A, Schedule 1, Column F.

ICC Docket No. 05-0597
Commonwealth Edison Company's Response to
Staff's (TEE) Data Requests 17.01 – 17.08
Dated: February 6, 2006

REQUEST NO. TEE 17.06:

Company witness Hill states "ComEd is proposing an uncollectible accounts factor of 0.85%" (ComEd Ex. 19.0, page 52, lines 1156 - 1157). Since the overall uncollectible percentage for the Company for 2004 is 0.64% (ICC Staff Exhibit 2.0, Schedule 2.5, page 2 of 2) based on Operating Revenues reported in the Company's FERC Form 1, provide the uncollectibles percentages for the non-DST operations of the Company.

RESPONSE:

As stated in Staff Ex. 2.0, Schedule 2.5, an overall uncollectible percentage of 0.64% for 2004 was calculated as follows ($ in thousands):

Total 2004 customer accounts expense – Account 904: (Form 1 Page 322 – amount same for ICC reporting)	$ 37,054
Divided by: Actual total 2004 operating revenues:	
Revenues collected under bundled service tariffs	$4,449,728
Revenues collected under delivery services tariffs	$ 909,656
Revenues collected under wholesale tariffs	$ 101,368
Revenues from other utilities & from PJM for transmission of electricity	$ 238,282
Rent from electric property, late payment charges, and other miscellaneous revenues	$ 82,419
Actual Total 2004 Electric Operating Revenues (ICC Form 21, page 8)	$5,781,453

As shown above, 2004 actual operating revenues include revenue from wholesale sales to municipalities (sales for resale), rental revenues from various types of electric property, revenues from the transmission of electricity for other utilities and, effective May 1, 2004, transmission revenues from PJM Interconnection, LLC. Because each of these types of revenue has its own respective uncollectible accounts history, a derived factor of 0.64% based on the total of all these revenues is not an appropriate measure of uncollectible retail delivery services revenue. For example, revenues from governmental accounts are not, for all practical purposes, at risk for non-collection. Revenues from wholesale sales to municipalities are also expected to be fully collectible. Therefore, just as it does for all other components of jurisdictional delivery service cost of service, ComEd determines the uncollectible accounts expense related to jurisdictional delivery service revenue. Because the $5.8 billion revenue amount used to derive the 0.64% factor includes all of ComEd's revenues – from delivery service and all other sources and tariffs – the 0.64% factor is inappropriate to use for delivery service uncollectible expense.

ComEd developed its retail delivery services uncollectible accounts percentage of 0.85% based on uncollectible accounts data by customer sector (e.g., residential, small commercial and industrial, etc.), applied to estimated 2004 jurisdictional delivery services revenue for each customer sector. Since all retail customers did not take service under ComEd's delivery service tariffs in 2004, the jurisdictional delivery service revenue for 2004 was developed as if all 2004 sales were billed under delivery services rates in effect for 2004.

ICC Docket No. 05-0597
Commonwealth Edison Company's Response to
Staff's (TEE) Data Requests 17.01 – 17.08
Dated: February 6, 2006

REQUEST NO. TEE 17.07:

Since the overall uncollectibles percentage for ComEd for 2004 was 0.64% (ICC Staff Exhibit 2.0, Schedule 2.5, page 2 of 2), explain what the Company is doing in its non-DST operations to result in lower uncollectibles percentages than it claims it experiences in its DST operations.

RESPONSE:

There are no significant operational practices that account for differences in uncollectible expense for DST and non-DST operations. The type of revenue/tariff and the mix of customers taking that particular service influence uncollectible accounts. For example, customers who rent utility property are generally taking service from ComEd as commercial or industrial customers, which have a lower percentage of revenues becoming uncollectible than other customer classes (see ComEd Ex. 10.8 from the Direct Panel Testimony of Lawrence Alongi and Timothy McInerney (ComEd Ex. 10.0)). Another example is sales for resale revenues from ComEd's sales to certain municipalities and to a municipal electric agency, each of which has had a long-term contract with ComEd. These revenues are from energy sales, and do not contain a component for delivery service revenues. Not only are these wholesale revenues not related to retail delivery services, these revenues have essentially no risk for non-collection.

As described in the response to TEE 17.06, the difference in uncollectible percentages as a percent of revenue is a function of the type of revenue collected. As stated in TEE 17.06, 0.64% is the percent of all ComEd's revenues and 0.85% is the percent for delivery services, the revenue that is the subject of this proceeding.