

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

Witness: Houtsma/Frank

Line No.	Description	2007 Plant Additions (Sch. B-2.1, Pg 1)	2007 Plant Retirements (Sch. B-2.1 Pg 2)	2007 Pension and OPEB Actuarial Study (Sch. B-2.2)	Amortization of CIMS Software (Sch. B-2.3)	Results of Project Refunctionalization (Sch. B-2.4)	Total Jurisdictional Rate Base Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service						
2	Distribution Plant	\$ 1,353,361	\$ (314,429)	\$ -	\$ -	\$ (71,938)	\$ 966,994
3	General and Intangible Plant	118,945	(12,275)	-	-	(63)	106,607
4	Subtotal	<u>\$ 1,472,306</u>	<u>\$ (326,704)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (72,001)</u>	<u>\$ 1,073,601</u>
5	Accumulated Depreciation & Amortization						
6	Distribution Plant	\$ 103,021 (2)	\$ 314,429	\$ -	\$ -	\$ 12,133	\$ 429,583
7	General and Intangible Plant	(12,205) (2)	12,275	-	1,576	34	1,680
8	Subtotal	<u>\$ 90,816</u>	<u>\$ 326,704</u>	<u>\$ -</u>	<u>\$ 1,576</u>	<u>\$ 12,167</u>	<u>\$ 431,263</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Materials & Supplies Inventories	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	(11,580)	-	5,914	(626)	(255)	(6,547)
12	Regulatory Assets	-	-	-	-	-	-
13	Deferred Debits	-	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-	-
16	Other Deferred Credits	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-	-
19	Total	<u>\$ 1,551,542</u>	<u>\$ -</u>	<u>\$ 5,914</u>	<u>\$ 950</u>	<u>\$ (60,089)</u>	<u>\$ 1,498,317</u>

Note:

(1) Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.

(2) Amounts include related removal costs. See WPB-2.1a and WPB-2.1b.