Commonwealth Edison Company

Accumulated Deferred Income Taxes
(In Thousands)

Witness: Houtsma/Franl

Line No.	Account / Item - Debit / (Credit) Balance	12/31/05 Federal	12/31/05 State	12/31/05 Total	12/31/06 Federal	12/31/06 State	12/31/06 Total	Assignment/Allocation Method	12/31/06 Jurisdictional (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Acct. 190 - Current (EPS Accts. 283350 & 283450) --								
2	Accrued Holiday	$ (293)	$ (66)	$ (359)	$ (663)	$ (149)	$ (812)	Excluded from Jurisdictional	$ -
3	Accrued Vacation	5,826	1,311	7,137	6,033	1,358	7,391	Excluded from Jurisdictional	-
4	EEOC Settlement	242	54	296	242	54	296	Excluded from Jurisdictional	-
5	Obsolete Materials Provision	748	168	916	832	187	1,019	Obsolete Materials Allocation	540
6	Provision for Bad Debt/ Damage To Company Property	6,492	1,461	7,953	6,632	1,492	8,124	Uncollectible Accts. Expense	3,014
7	Taxes Other Than Income Taxes	840	189	1,029	2,910	655	3,565	Taxes Other Than Income Alloc	1,843
8	Total Account 190 - Current	$ 13,855	$ 3,117	$ 16,972	$ 15,986	$ 3,597	$ 19,583		$ 5,397
9	Acct. 190 - Noncurrent (EPS Accts. 283150 & 283250) --								
10	Chicago Equity Fund Partnerships	$ (1,095)	$ (246)	$ (1,341)	$ (1,017)	$ (229)	$ (1,246)	Excluded from Jurisdictional	$ -
11	CPS Energy Efficiency Fund	2,316	521	2,837	3,065	689	3,754	Excluded from Jurisdictional	-
12	Crescent Ridge Reg. Liability	-	-	-	1,521	342	1,863	Excluded from Jurisdictional	-
13	Deferred Compensation Plan	10,092	2,270	12,362	11,612	2,613	14,225	Operating Expense Payroll	12,632
14	Deferred Rents - Lincoln Center	4,490	1,010	5,500	4,743	1,067	5,810	Leased Facilities Allocation	4,915
15	Employee Claims Reserve	465	105	570	(404)	(91)	(495)	Operating Expense Payroll	(440)
16	Environmental Cleanup Costs - Non-MGP	2,056	463	2,519	2,756	620	3,376	100% to Jurisdictional	3,376
17	Executive Uninsured Death Benefits after Retirement	296	66	362	304	68	372	Operating Expense Payroll	330
18	FAS 109	13,965	3,142	17,107	13,043	2,935	15,978	Excluded from Jurisdictional	-
19	FAS 123R - Stock Options	-	-	-	1,463	329	1,792	Operating Expense Payroll	1,591
20	Global Agreement Payments	3,245	730	3,975	-	-	-		-
21	IMEA Mark to Market - Current	-	-	-	1,595	359	1,954	Excluded from jurisdictional	-
22	Incentive Compensation Deferred Stock Bonus Plan	765	172	937	813	183	996	Operating Expense Payroll	884
23	Incentive Compensation Plan - Bonus	353	80	433	-	-	-		-
24	Injuries & Damages	18,986	4,272	23,258	18,986	4,272	23,258	Operating Expense Payroll	20,653
25	Interest on Projected Tax Deficiencies	50,722	11,412	62,134	61,049	13,736	74,785	Related to Like Kind Exchange	-
26	Liability for Severance Plans	(3,460)	(778)	(4,238)	(3,045)	(685)	(3,730)	Operating Expense Payroll	(3,312)
27	Long-Term Debt - Revaluation of Discount Due To Merger	(1,760)	(396)	(2,156)	(1,844)	(415)	(2,259)	Excluded from Jurisdictional	-
28	Manufactured Gas Plants - Provision	15,617	3,514	19,131	15,947	3,588	19,535	Excluded from Jurisdictional	-

Note:

(1) The jurisdictional balances were allocated as noted in Column (H). Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.

Commonwealth Edison Company

Accumulated Deferred Income Taxes
(In Thousands)

Witness: Houtsma/Frank

Line No.	Account / Item - Debit / (Credit) Balance	12/31/05 Federal	12/31/05 State	12/31/05 Total	12/31/06 Federal	12/31/06 State	12/31/06 Total	Assignment/Allocation Method	12/31/06 Jurisdictional (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Merger Costs	$ (680)	$ (153)	$ (833)	$ (680)	$ (153)	$ (833)	Excluded from Jurisdictional	$ -
2	Other Equity Based Compensation	-	-	-	1,203	271	1,474	Operating Expense Payroll	1,309
3	Post Retirement Health Care Liability	64,431	14,497	78,928	67,949	15,288	83,237	Operating Expense Payroll	73,914
4	Restricted Stock Awards	397	89	486	587	132	719	Operating Expense Payroll	638
5	Revenue Subject To Refund	3,978	895	4,873	7,296	1,642	8,938	Excluded from Jurisdictional	-
6	Sales & Use Tax Payable	-	-	-	332	75	407	Net Plant	319
7	Share Awards Program Provision	831	187	1,018	827	186	1,013	Operating Expense Payroll	900
8	Supplemental Employee Retirement Plan	1,612	363	1,975	1,721	387	2,108	Operating Expense Payroll	1,872
9	Use Tax Adjustment	-	-	-	212	48	260	Net Plant	204
10	Workers Compensation Reserve	-	-	-	1,606	361	1,967	Operating Expense Payroll	1,747
11	Total Account 190 - Noncurrent	$ 187,622	$ 42,215	$ 229,837	$ 211,640	$ 47,618	$ 259,258		$ 121,532
12	Total Account 190	$ 201,477	$ 45,332	$ 246,809	$ 227,626	$ 51,215	$ 278,841		$ 126,929
16	Acct. 282 - Liberalized Deprec.-Plant & Equip.								
17	(EPS Accts. 282000 & 282200) --	$ (1,410,518)	$ (252,309)	$ (1,662,827)	$ (1,471,339)	$ (270,080)	$ (1,741,419)	Net Plant	$ (1,363,531)
18	Acct 282 - Other Property (EPS Accts. 282100 & 282300) --								
19	AFUDC Plant & Equip - Borrowed Funds	$ (22,004)	$ (4,951)	(26,955)	$ (23,344)	$ (5,252)	$ (28,596)	Net Plant	$ (22,391)
20	Deferred Gain - Like Kind Exchange	(331,566)	(74,601)	(406,167)	(321,381)	(72,309)	(393,690)	Excluded from Jurisdictional	-
21	FIN 47 - Asset Retirement Obligation	4,887	1,100	5,987	5,975	1,345	7,320	Excluded from Jurisdictional	-
22	Overheads Capitalized	19,166	4,312	23,478	18,334	4,125	22,459	Net Plant	17,585
23	Pension Cost Capitalized on Books	136,553	30,724	167,277	126,338	28,426	154,764	Net Plant	121,180
24	Proceeds From Contributions In Aid of Construction	86,390	19,438	105,828	105,272	23,686	128,958	Net Plant	100,974
25	Real Estate Taxes Capitalized	91	20	111	144	32	176	RE Tax Allocation	105
26	Repair Allowance	(102,391)	(23,037)	(125,428)	(94,271)	(21,211)	(115,482)	Net Plant	(90,422)
27	Revaluation of Property Due To Merger	3,543	797	4,340	3,533	795	4,328	Excluded from Jurisdictional	-
28	Section 263A -Interest Capitalized	65,969	14,843	80,812	66,980	15,070	82,050	Net Plant	64,245
29	Software Costs Capitalized	(43,039)	(9,684)	(52,723)	(41,928)	(9,434)	(51,362)	Net Plant	(40,216)

Note:

(1) The jurisdictional balances were allocated as noted in Column (H). Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.

Commonwealth Edison Company

Accumulated Deferred Income Taxes
(In Thousands)

Witness: Houtsma/Frank

Line No.	Account / Item - Debit / (Credit) Balance	12/31/05 Federal	12/31/05 State	12/31/05 Total	12/31/06 Federal	12/31/06 State	12/31/06 Total	Assignment/Allocation Method	12/31/06 Jurisdictional (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	FAS 109	$ (6,886)	$ (14,975)	$ (21,861)	$ (8,195)	$ (14,340)	$ (22,535)	Excluded from Jurisdictional	$ -
2	Total Account 282 - Other Property	$ (189,287)	$ (56,014)	$ (245,301)	$ (162,543)	$ (49,067)	$ (211,610)		$ 151,060
3	Total Account 282	$ (1,599,805)	$ (308,323)	$ (1,908,128)	$ (1,633,882)	$ (319,147)	$ (1,953,029)		$ (1,212,471)
4	Account 283 - Other - Current (EPS Accts. 283300 & 283400) --								
5	Charitable Contributions	$ (236)	$ (53)	$ (289)	$ (447)	$ (101)	$ (548)	Operating Expense Payroll	$ (487)
6	Undistributed Departmental Costs	1,853	417	2,270	1,853	417	2,270	Operating Expense Payroll	2,016
7	Total Account 283 - Current	$ 1,617	$ 364	$ 1,981	$ 1,406	$ 316	$ 1,722		$ 1,529
8	Account 283 - Other - Noncurrent (EPS Accts. 283100 & 283200) --								
9	Amort of Regulatory Asset D&D Payment	$ (4,414)	$ (993)	$ (5,407)	$ -	$ -	$ -		$ -
10	Amort of Regulatory Asset Impaired Plant Pymt	(3,704)	(833)	(4,537)	-	-	-		-
11	CFIN II & CTFT Deferred Taxes	(2,839)	(639)	(3,478)	(628)	(141)	(769)	100% to Jurisdictional	(769)
12	Chicago Arbitration Settlement	(16,782)	(3,776)	(20,558)	(15,663)	(3,524)	(19,187)	Excluded from Jurisdictional	-
13	Deferred Gain - Sale of Easements	(3,897)	(877)	(4,774)	(3,898)	(877)	(4,775)	Net Plant	(3,739)
14	FAS 109	(2,560)	(576)	(3,136)	(3,531)	(794)	(4,325)	Excluded from Jurisdictional	-
15	Incentive Compensation Capitalized (Global Settlement)	(3,143)	(707)	(3,850)	(3,060)	(689)	(3,749)	100% to Jurisdictional	(3,749)
16	Loss On Reacquired Debt	(26,032)	(5,857)	(31,889)	(50,908)	(11,454)	(62,362)	Net Plant	(48,829)
17	MGP Regulatory Asset	-	-	-	(15,096)	(3,396)	(18,492)	Excluded from jurisdictional	-
18	Midwest Generation Settlement	(8,393)	(1,889)	(10,282)	(7,907)	(1,779)	(9,686)	Excluded from jurisdictional	-
19	Other Comprehensive Income (EPS Accts. 284000 & 284100)	(3,735)	(795)	(4,530)	(2,557)	(530)	(3,087)	Net Plant	(2,417)
20	Pension Contribution - Net of Book Provision	(305,865)	(68,819)	(374,684)	(298,168)	(67,087)	(365,255)	Operating Expense Payroll	(324,346)
21	PJM Start-up Costs	(3,210)	(722)	(3,932)	(3,305)	(744)	(4,049)	Excluded from Jurisdictional	-
22	Regulatory Asset - Procurement Cost (FAS 112)	-	-	-	(1,750)	(394)	(2,144)	Excluded from Jurisdictional	-
23	Regulatory Asset - Rate Case Expense	-	-	-	(2,374)	(534)	(2,908)	100% to Jurisdictional	(2,908)
24	Regulatory Asset - Severance Cost (FAS 112)	-	-	-	(51,263)	(11,534)	(62,797)	Operating Expense Payroll	(56,015)
25	Swap and Hedging Transactions	(2,872)	(646)	(3,518)	(3,836)	(863)	(4,699)	Net Plant	(3,679)

Note:

(1) The jurisdictional balances were allocated as noted in Column (H). Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.

Commonwealth Edison Company

Accumulated Deferred Income Taxes
(In Thousands)

Witness: Houtsma/Frank

Line No.	Account / Item - Debit / (Credit) Balance	12/31/05 Federal	12/31/05 State	12/31/05 Total	12/31/06 Federal	12/31/06 State	12/31/06 Total	Assignment/Allocation Method	12/31/06 Jurisdictional (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Total Account 283 - Noncurrent	$ (387,446)	$ (87,129)	$ (474,575)	$ (463,944)	$ (104,340)	$ (568,284)		$ (446,451)
2	Total Account 283	$ (385,829)	$ (86,765)	$ (472,594)	$ (462,538)	$ (104,024)	$ (566,562)		$ (444,922)
3	Total ADIT at 12/31/2005 and 12/31/2006 Per Books	$ (1,784,157)	$ (349,756)	$ (2,133,913)	$ (1,868,794)	$ (371,956)	$ (2,240,750)		$ (1,530,464)
4	Adjustment To Reflect Test Year Amortization of Regulatory Assets Allowed in Docket 05-0597:								
5	Severance Costs (see WPC-1a, Page 1, Line 13)				$ 6,835	$ 1,538	$ 8,373	Operating Expense Payroll	7,469
6	Adjustment To Reflect Reduction of Pension Asset in Rate Base To March 2005 Contribution								
7	(See WPB-9, Line 15)						$ 25,469		$ 203,166
8	Adjustment For Removal Portion of Depreciation Expense Related to ARO costs								
9	(See Schedule C-12, Line 3 - jurisdictional = ($1,902 + ($7 x 71.2%) x 39.75%))				$ 619	$ 139	$ 758		$ 758
10	Adjusted ADIT at 12/31/2006						$ (2,206,150)		$ (1,319,071)

Note:

(1) The jurisdictional balances were allocated as noted in Column (H). Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.