

Commonwealth Edison CompanySummary of Standard Information Requirements

Line No.	Requested Information (A)	Response (B)
1	Utility name:	Commonwealth Edison Company
2	Segment of operations and functional service	
3	requesting change in rates	Electric (Delivery)
4	Tariff filing date:	October 17, 2007
5	Test year type:	Historical
6	Test year:	2006
7	Utility Representative:	Anne R. Pramaggiore
8		Executive Vice President Customer Operations, Regulatory and
9		External Affairs
10		Commonwealth Edison Company
11		1 Financial Place, 33rd Floor
12		Chicago, Illinois 60605 - 1028
13		anne.pramaggiore@exeloncorp.com
		(312) 394-4321
14	Alternate Utility Representative:	Paul R. Crumrine
15		Director, Regulatory Affairs and Rates
16		Commonwealth Edison Company
17		1 Financial Place, 33rd Floor
18		Chicago, Illinois 60605 - 1028
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21	Co-Attorneys:	Darryl M. Bradford
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28		Anastasia M. O'Brien
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30		Exelon Business Services Company
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Commonwealth Edison Company

Summary of Standard Information Requirements

<u>Line No.</u>	<u>Requested Information</u> (A)	<u>Response</u> (B)
1	Co-Attorneys (cont'd):	E. Glenn Rippie
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12		Chicago, Illinois 60604
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14		(312) 660-7600
15	Change requested for applicable service	
16	(based on 2006 weather normalized sales):	
17	1) Dollars (rounded to thousands)	\$353,001,000
18	2) Percentage	20.9%
		Source: Schedule A-2, Footnote 2

Commonwealth Edison Company

Summary of Standard Information Requirements
List of Schedules, Work Papers and General Information Requirements Not Provided

<u>Line No.</u>	<u>Section Number (A)</u>	<u>Schedule and Description (B)</u>	<u>Reason Schedule Not Provided (C)</u>
SUBPART B : GENERAL INFORMATION REQUIREMENTS			
1	285.315	General Requirements Applicable for Gas Utilities	Not Applicable - Applies to Gas Utilities Only
2	285.320	General Requirements Applicable for Telecommunications Carriers Subject to This Part	Not Applicable - Applies to Telecommunications Carriers Only
3		General Requirements Applicable for Water and Sewer Utilities	Not Applicable - Applies to Water and Sewer Utilities Only
4	285.325		
5			
SUBPART H : RATE AND TARIFF SCHEDULES			
6	285.5200	Schedule E-5: Long-Run Service Incremental Cost studies - Telecommunications Carriers	Not Applicable - Applies to Telecommunications Carriers Only
7			
8	285.5205	Schedule E-6: Imputation Tests - Telecommunications Carriers	Not Applicable - Applies to Telecommunications Carriers Only
9			
10	285.5210	Schedule E-7: Jurisdictional Operating Revenues - Telecommunications Carriers	Not Applicable - Applies to Telecommunications Carriers Only
11			
12	285.5215	Schedule E-8: Bill Comparisons - Telecommunications Carriers	Not Applicable - Applies to Telecommunications Carriers Only
13			
14	285.5300	Schedule E-5: Jurisdictional Operating Revenues - Water and Sewer	Not Applicable - Applies to Water and Sewer Utilities Only
15			
16	285.5305	Schedule E-6: Embedded Cost of Service Studies - Water and Sewer	Not Applicable - Applies to Water and Sewer Utilities Only
17			
18	285.5315	Schedule E-7: Bill Comparisons - Water and Sewer	Not Applicable - Applies to Water and Sewer Utilities Only
19			
SUBPART I : PLANNING AND OPERATIONS SCHEDULES FOR GAS AND /OR ELECTRIC UTILITIES			
21	285.6300	Schedule F-8 Gas Stored Underground - Gas Utilities	Not Applicable - Applies to Gas Utilities Only
22			
23	285.6305	Schedule F-9 Underground Gas Storage Activity - Gas Utilities	Not Applicable - Applies to Gas Utilities Only
24			
25	285.6310	Schedule F-10 Adequacy of Underground Gas Storage levels - Gas Utilities	Not Applicable - Applies to Gas Utilities Only
26			
27	285.6315	Schedule F-11 Propane, Liquefied Natural Gas, and Synthetic Natural Gas Facilities - Gas Utilities	Not Applicable - Applies to Gas Utilities Only
28			
29	285.6320	Schedule F-12 Propane, LNG and SNG Feedstock Inventory Levels - Gas Utilities	Not Applicable - Applies to Gas Utilities Only
30			
SUBPART J -- FUTURE TEST YEAR REQUIREMENTS			
31	285.7005	Schedule G-1 Comparison of Prior Forecasts to Actual Data - Prior Three Years	Not Applicable - The Company is not selecting a future test year.
32			
33	285.7010	Schedule G-2 Statement from Independent Certified Public Accountant	Not Applicable - The Company is not selecting a future test year.
34			
35	285.7015	Schedule G-3 Statement on Assumptions Used in the Forecast	Not Applicable - The Company is not selecting a future test year.
36			
37	285.7020	Schedule G-4 Statement on Accounting Treatment	Not Applicable - The Company is not selecting a future test year.
38	285.7025	Schedule G-5 Assumptions Used in the Forecast	Not Applicable - The Company is not selecting a future test year.
39	285.7030	Schedule G-6 Inflation	Not Applicable - The Company is not selecting a future test year.
40	285.7035	Schedule G-7 Proration of Accumulated Deferred Income Taxes	Not Applicable - The Company is not selecting a future test year.
41			
42	285.7045	Schedule G-8 Actual Gross Additions and Retirements Compared to Original Budget	Not Applicable - The Company is not selecting a future test year.
43			
44	285.7050	Schedule G-9 Comparison of Budgeted Non-payroll Expense to Actual	Not Applicable - The Company is not selecting a future test year.
45			
46	285.7055	Schedule G-10 Budgeted Payroll Expense	Not Applicable - The Company is not selecting a future test year.
47	285.7060	Schedule G-11 Budgeted Number of Employees	Not Applicable - The Company is not selecting a future test year.
48	285.7065	Schedule G-12 Forecasted Property Taxes	Not Applicable - The Company is not selecting a future test year.
49	285.7070	Schedule G-13 Comparison of Actual Financial Results to the Originally Approved Forecast for Each of the Past Twelve Months and Eight Subsequent Months	Not Applicable - The Company is not selecting a future test year.
50			
51			
52			
53	285.7075	Financial Statements	Not Applicable - The Company is not selecting a future test year.

Commonwealth Edison Company

Overall Financial Summary
Test Year 2006 (1) (2)
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Schedule (B)	Amount (C)
1	Jurisdictional Original Cost Rate Base	B-1	\$ 7,016,919
2	Jurisdictional Operating Income at Present Rates	C-1	\$ 388,784
3	Jurisdictional Rate of Return - Present Rates	A-4	5.54%
4	Cost of Capital (Weighted Average) - Proposed Rates	D-1	8.57%
5	Jurisdictional Operating Income at Proposed Rates	C-1	\$ 601,350
6	Jurisdictional Operating Income Deficiency	A-4	\$ 212,566
7	Jurisdictional Gross Revenue Conversion Factor	A-2.1	1.67196
8	Jurisdictional Revenue Increase Requested - excl. Add-on Revenue Taxes	C-1	\$ 355,402
9	Jurisdictional Revenue Increase Requested - incl. Add-on Revenue Taxes		\$ 355,402 (3)

Notes:

- (1) With identified proforma adjustments.
- (2) Present rate data is calculated based on the delivery service rates approved in Docket 05-0597 and in effect at January 2, 2007 using actual billing determinants for calendar year 2006. As shown on Schedule A-3, the weather-normalized determinants for calendar year 2006, would result in a present rate delivery services revenue, excluding add-on taxes, of \$1,689,893 (in thousands). With a proposed jurisdictional revenue requirement of \$2,042,894 (in thousands), the delivery services revenue increase, excluding add-on taxes, is \$353,001 (in thousands).
- (3) See Schedule E-5, notes for item E-5 (b) (3).

Commonwealth Edison CompanyComparison to Prior Rate Order

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Test Year 2006 (1) (B)	ICC Order- Dkt 05-0597(2) (C)	ICC Order in Dkt No. 05-0597 (D)
1	Original Cost Rate Base	\$ 7,016,919	\$ 5,521,350	Appendix A, Page 1, Line 24
2	Operating Income at Present Rates	\$ 388,784	\$ 397,809	Appendix A, Page 1, Line 23
3	Rate of Return (Line 2 / Line 1)	5.54%	7.20%	
4	Cost of Capital	8.57%	8.01%	Appendix A, Page 1, Line 25
5	Operating Income at Proposed/Approved Rates	\$ 601,350	\$ 442,261	Appendix A, Page 1, Line 23
6	Income Deficiency (Line 2 - Line 5)	\$ 212,566	\$ 44,452	
7	Gross Revenue Conversion Factor	1.67196	1.67165	ICC Staff Exhibit 1.0, Schedule 1.6
8	Revenue Increase Requested / Approved (3)	\$ 355,402	\$ 82,618	

Notes:

- (1) With identified proforma adjustments. Reflects results based on 2006 actual billing determinants. See Sch.C-1.
- (2) Order on Rehearing, dated December 20, 2006.
- (3) Including incremental uncollectible expense, excluding add-on revenue taxes.

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items (1)
December 31, 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	ICC Account	Total Company Unadjusted	Less:	Less:	Plus: Pro Forma and Test Year Adjustments (Sch. B-2)	Illinois-
				Transmission Segment	Non-DST Segment		Jurisdictional Delivery Services Rate Base (2), (3)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service	101, 106 & 114					
2	Distribution Plant		11,041,608	-	-	\$ 1,048,537	12,090,145
3	General and Intangible Plant		1,470,624	361,699	3,398	74,082	1,179,609
4	Subtotal		\$ 12,512,232	\$ 361,699	\$ 3,398	\$ 1,122,619	\$ 13,269,754
5	Accumulated Depreciation & Amortization	108, 111 & 115					
6	Distribution Plant		(4,620,517)	-	-	\$ 302,754	(4,317,763)
7	General and Intangible Plant		(511,970)	(100,948)	(1,284)	33,505	(376,233)
8	Subtotal		\$ (5,132,487)	\$ (100,948)	\$ (1,284)	\$ 336,259	\$ (4,693,996)
9	Construction Work in Progress	107	\$ 255,941	\$ 113,721	\$ 102,718	\$ -	\$ 39,502
10	Materials & Supplies Inventories	154, 155 & 163	82,443	32,041	13,006	-	37,396
11	Accumulated Deferred Income Taxes	190, 281-283	(2,206,150)	(373,348)	(513,731)	(7,372)	(1,326,443)
12	Regulatory Assets	182.3	376,543	18,425	348,686	-	9,432
13	Deferred Debits	186	2,998,160	91,297	2,906,863	-	-
14	Operating Reserves	228	(333,027)	(30,842)	(49,152)	(7,504)	(260,537)
15	Asset Retirement Obligation	230	(156,475)	(4,134)	(116,146)	-	(36,195)
16	Other Deferred Credits	253	(94,013)	(3,640)	(73,475)	-	(16,898)
17	Customer Advances	252	(25,486)	(7,637)	(12,773)	-	(5,076)
18	Accumulated Investment Tax Credits	255	(40,201)	(12)	(40,169)	-	(20)
19	Total		\$ 8,237,480	\$ 96,622	\$ 2,567,941	\$ 1,444,002	\$ 7,016,919

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

Commonwealth Edison Company

Jurisdictional Allocation Summary for Balance Sheet Items
December 31, 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Illinois- Jurisdictional Delivery Services Rate Base (B)	Allocation Methodology (1) (C)
1	Plant-in-Service		
2	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
3	Distribution Plant	12,090,145	Distribution plant is 100% directly assigned to delivery services.
4	General and Intangible Plant	1,179,609	Allocated. For allocation methodology, see WPB-1, Pages 2 - 11.
5	Subtotal	<u>\$ 13,269,754</u>	
6	Accumulated Depreciation & Amortization		
7	Transmission Plant	\$ -	Transmission plant is not assigned to delivery services.
8	Distribution Plant	(4,317,763)	Distribution plant is 100% directly assigned to delivery services.
9	General and Intangible Plant	<u>(376,233)</u>	Allocated. For allocation methodology, see WPB-1, Pages 2 - 11.
10	Subtotal	<u>\$ (4,693,996)</u>	
11	Construction Work in Progress	\$ 39,502	Directly assigned: distribution CWIP not earning AFUDC; see WPB-7 for list of projects.
12	Materials & Supplies Inventories	37,396	Directly assigned based on item category. See Schedule B-8.1, Page 1.
13	Accumulated Deferred Income Taxes	(1,326,443)	Components both directly assigned and allocated as shown in Schedule B-9.
14	Regulatory Assets	9,432	Directly assigned. See Schedule B-10, Page 1, Line 2.
15	Deferred Debits	-	No Deferred Debits are Assigned to Delivery Services
16	Operating Reserves	(260,537)	Components both directly assigned and allocated as shown in WPB-10, Page 3, Lines 2-4.
17	Asset Retirement Obligation	(36,195)	Directly assigned based on analysis of ARO regulatory liability. See WPB-10, Page 3, Line 6.
18	Other Deferred Credits	(16,898)	Components assigned or allocated as shown in WPB-10, Page 3. Allocation factor from WPA-5.
19	Customer Advances	(5,076)	Line extension deposits directly assigned to delivery services. See Schedule B-15, Page 1.
20	Accumulated Investment Tax Credits	<u>(20)</u>	Delivery services portion of pre-1971 ITC only. Allocated as shown on Schedule C-5.5, Page 2.
21	Total	<u>\$ 7,016,919</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1 - 5.

Commonwealth Edison Company

Jurisdictional Allocation Summary for Operating Income Items

For the Year 2006

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	ICC Account	Total Company Unadjusted	Less:		Plus: Test Year and Pro Forma Adjustments (Sch. C-2)	Revenues From Resale Municipalities	Effect of Proposed Rates	Pro Forma Jurisdictional Operating Income
				Transmission Segment	Non-DST Segment				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Operating Revenues	400	\$ 5,761,655		\$ 4,074,163	\$ -	\$ -	\$ 355,402	\$ 2,042,894
2	Other Revenues	450-456	412,285	301,465	11,870	29,665	4,146	-	132,761
3	Total Operating Revenues		\$ 6,173,940	\$ 301,465	\$ 4,086,033	\$ 29,665	\$ 4,146	\$ 355,402	\$ 2,175,655
4	Operating Expenses								
5	Production	500-557	\$ 3,007,771	\$ -	\$ 3,007,771	\$ -	\$ -	\$ -	\$ -
6	Transmission	560-573	400,610	400,610	-	-	-	-	-
7	Regional Market Expenses	575.1-576.5	3,167	3,167	-	-	-	-	-
8	Distribution	580-598	315,590	-	64	(4,625)	-	-	310,901
9	Customer Accounts Expenses	901-905	162,874	-	21,530	4,509	-	2,595	148,448
10	Customer Service and Informational Expenses	907-910	16,399	-	7,990	53	-	-	8,462
11	Sales Expenses	911-916	-	-	-	-	-	-	-
12	Administrative and General Expenses	920-935	177,389	42,397	(200,906)	5,191	-	-	341,089
13	Depreciation & Amortization Expense	403-407	379,907	57,273	(1,270)	33,695	-	-	357,599
14	Taxes Other Than Income	408.1	301,902	14,201	131,735	503	-	-	156,469
15	Regulatory Debits	407.3	48,068	-	47,813	34,160	-	-	34,415
16	Accretion Expense	411.10	945	-	945	-	-	-	-
17	Total Operating Expenses		\$ 4,814,622	\$ 517,648	\$ 3,015,672	\$ 73,486	\$ -	\$ 2,595	\$ 1,357,383
18	Income Taxes								
19	State Income Taxes	(1)	\$ 55,650		45,127	(9,747)	303	25,755	26,834
20	Federal Income Taxes	(1)	261,795		199,935	(43,317)	1,345	114,486	134,374
21	Deferred Taxes	(1)	104,808		61,564	14,236	-	-	57,480
22	ITC's Net		(3,032)	(1,244)	(22)	-	-	-	(1,766)
23	Total Income Taxes		\$ 419,221			\$ (38,828)	\$ 1,648	\$ 140,241	\$ 216,922
24	Net Utility Operating Income		\$ 940,097			\$ (4,993)	\$ 2,498	\$ 212,566	\$ 601,350

Notes

(1) Amounts shown in Column (E) are not separated into Transmission and Non-DST components

Commonwealth Edison Company

Jurisdictional Allocation Summary for Operating Income Items
For the Year 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Pro Forma Jurisdictional Operating Income (B)	Allocation Methodology (1) (C)
1	Operating Revenues	\$ 2,042,894	Operating revenues are 100% directly assigned to delivery services
2	Other Revenues	<u>132,761</u>	Components both directly assigned and allocated as shown in WPC-23, Schs. C-2.13, C-2.16, and C-1, Page 1.
3	Total Operating Revenues	\$ <u>2,175,655</u>	
4	Operating Expenses		
5	Production	\$ -	Production costs are not assigned to delivery services.
6	Transmission	-	Transmission costs are not assigned to delivery services.
7	Regional Market Expenses	-	Transmission costs are not assigned to delivery services.
8	Distribution	310,901	Distribution costs are directly assigned as shown on WPC-1a, Page 2.
9	Customer Accounts Expenses	148,448	Customer accounts expenses are directly assigned as shown on WPC-1a, Page 2 and WPC-1c.
10	Customer Service and Informational Expenses	8,462	Customer Service costs are directly assigned as shown on WPC-1a, Page 2 and WPC-1d.
11	Sales Expenses	-	
12	Administrative and General Expenses	341,089	Adjusted A&G costs are allocated using salaries and wages allocator. See WPC-1a, Page 1 and WPA-5, Page 1.
13	Depreciation & Amortization Expense	357,599	Distribution depreciation 100% directly assigned to delivery services, general and intangible plant depreciation and amortization allocated based on factors found on WPB-1, Page 1. See Sch. C-12 for details.
14	Taxes Other Than Income	156,469	Components both directly assigned and allocated as shown in WPC-18.
15	Regulatory Debits	34,415	Components assigned to delivery services as shown on Sch. C-26, Page 1 and Schs. C-2.9, C-2.10, C-2.14 and C-2.15.
16	Accretion Expense	-	Expense not assigned to delivery services; related expenditure included on Sch. C-2.17.
17	Total Operating Expenses	\$ <u>1,357,383</u>	
18	Income Taxes		
19	State Income Taxes	\$ 26,834	Income tax additions and deductions both directly assigned and allocated as shown in Schedule C-5.
20	Federal Income Taxes	134,374	Income tax additions and deductions both directly assigned and allocated as shown in Schedule C-5.
21	Deferred Taxes	57,480	Components both directly assigned and allocated as shown in Schedule C-5.2.
22	ITC's Net	<u>(1,766)</u>	Amortization of post-1971 ITC only. Allocated as shown on Schedule C-5.5, Page 2.
23	Total Income Taxes	\$ <u>216,922</u>	
24	Net Utility Operating Income	\$ <u>601,350</u>	

Note:

(1) Primary allocation factors are derived in WPA-5, Pages 1 - 5.

Commonwealth Edison Company

Jurisdictional Rate Base Summary

December 31, 2006

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Pro Forma Adjustments (B-2)	Prior Illinois Jurisdictional Delivery Services Rate Base	Revised Additional Pro Forma Adjustments B-2, Page 2	Revised Illinois Jurisdictional Delivery Services Rate Base
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ 11,041,608	\$ 966,994	\$ 12,008,602	\$ 81,543	\$ 12,090,145
3	General and Intangible Plant	1,105,527	106,607	1,212,134	(32,525)	1,179,609
4	Subtotal	<u>\$ 12,147,135</u>	<u>\$ 1,073,601</u>	<u>\$ 13,220,736</u>	<u>\$ 49,018</u>	<u>\$ 13,269,754</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ (4,620,517)	\$ 429,583	\$ (4,190,934)	\$ (126,829)	\$ (4,317,763)
7	General and Intangible Plant	(409,738)	1,680	(408,058)	31,825	(376,233)
8	Subtotal	<u>\$ (5,030,255)</u>	<u>\$ 431,263</u>	<u>\$ (4,598,992)</u>	<u>\$ (95,004)</u>	<u>\$ (4,693,996)</u>
9	Construction Work in Progress	\$ 39,502	\$ -	\$ 39,502	\$ -	\$ 39,502
10	Materials & Supplies Inventories	37,396	-	37,396	-	37,396
11	Accumulated Deferred Income Taxes	(1,319,071)	(6,547)	(1,325,618)	(825)	(1,326,443)
12	Regulatory Assets	9,432	-	9,432	-	9,432
13	Deferred Debits	-	-	-	-	-
14	Operating Reserves	(253,033)	-	(253,033)	(7,504)	(260,537)
15	Asset Retirement Obligation	(36,195)	-	(36,195)	-	(36,195)
16	Other Deferred Credits	(16,898)	-	(16,898)	-	(16,898)
17	Customer Advances	(5,076)	-	(5,076)	-	(5,076)
18	Accumulated Investment Tax Credits	(20)	-	(20)	-	(20)
19	Total	<u>\$ 5,572,917</u>	<u>\$ 1,498,317</u>	<u>\$ 7,071,234</u>	<u>\$ (54,315)</u>	<u>\$ 7,016,919</u>

Commonwealth Edison Company

Jurisdictional Rate Base Summary by ICC Account (1)
December 31, 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	ICC Account	Total Company Unadjusted (2)	Test Year Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base (3)	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 11,041,608	\$ -	\$ 11,041,608	B-5
3	General and Intangible Plant		1,470,624	(365,097)	1,105,527	WPB-1
4	Subtotal		\$ 12,512,232	\$ (365,097)	\$ 12,147,135	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (4,620,517)	\$ -	\$ (4,620,517)	B-6
7	General and Intangible Plant		(511,970)	102,232	(409,738)	WPB-1
8	Subtotal		\$ (5,132,487)	\$ 102,232	\$ (5,030,255)	
9	Construction Work in Progress	107	\$ 255,941	\$ (216,439)	\$ 39,502	B-7
10	Materials & Supplies Inventories	154, 155 & 163	82,443	(45,047)	37,396	B-8.1
11	Accumulated Deferred Income Taxes	190, 281-283	(2,206,150)	887,079	(1,319,071)	B-9
12	Regulatory Assets	182.3	376,543	(367,111)	9,432	B-10
13	Deferred Debits	186	2,998,160	(2,998,160)	-	B-10
14	Operating Reserves	228	(333,027)	79,994	(253,033)	B-10
15	Asset Retirement Obligation	230	(156,475)	120,280	(36,195)	B-10
16	Other Deferred Credits	253	(94,013)	77,115	(16,898)	B-10
17	Customer Advances	252	(25,486)	20,410	(5,076)	B-15
18	Accumulated Investment Tax Credits	255	(40,201)	40,181	(20)	C-5.5
19	Total		\$ 8,237,480	\$ (2,664,563)	\$ 5,572,917	

- 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) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.
(3) Before pro forma adjustments and assignment to resale municipalities (see Page 1).

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

Witness: Houtsma/Frank

Line No.	Description	2007 - Q3 2008 Plant Additions, (2) (Sch. B-2.1, Pg 1)	2007 - Q3 2008 Plant Retirements, (2) (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)	Effect of Incremental Merger Costs (Sch. B-2.5)	Incentive Comp (Sch. B-2.6)	Total Jurisdictional Rate Base Adjustments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Plant-in-Service								
2	Distribution Plant	\$ 1,364,178	\$ (237,698)	\$ -	\$ -	\$ (71,938)	\$ (30)	\$ (5,975)	\$ 1,048,537
3	General and Intangible Plant	<u>115,767</u>	<u>(41,622)</u>	<u>-</u>	<u>-</u>	<u>(63)</u>	<u>-</u>	<u>-</u>	<u>74,082</u>
4	Subtotal	\$ 1,479,945	\$ (279,320)	\$ -	\$ -	\$ (72,001)	\$ (30)	\$ (5,975)	\$ 1,122,619
5	Accumulated Depreciation & Amortization								
6	Distribution Plant	\$ 52,631 (3)	\$ 237,698	\$ -	\$ -	\$ 12,133	\$ -	\$ 292	\$ 302,754
7	General and Intangible Plant	<u>(9,727) (3)</u>	<u>41,622</u>	<u>-</u>	<u>1,576</u>	<u>34</u>	<u>-</u>	<u>-</u>	<u>33,505</u>
8	Subtotal	\$ 42,904	\$ 279,320	\$ -	\$ 1,576	\$ 12,167	\$ -	\$ 292	\$ 336,259
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Materials & Supplies Inventories	-	-	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	(12,548)	-	5,914	(626)	(255)	-	143	(7,372)
12	Regulatory Assets	-	-	-	-	-	-	-	-
13	Deferred Debits	-	-	-	-	-	-	-	-
14	Operating Reserves	-	-	(7,504)	-	-	-	-	(7,504)
15	Asset Retirement Obligation	-	-	-	-	-	-	-	-
16	Other Deferred Credits	-	-	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-	-	-	-
19	Total	\$ 1,510,301	\$ -	\$ (1,590)	\$ 950	\$ (60,089)	\$ (30)	\$ (5,540)	\$ 1,444,002

Note:

- (1) Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.
- (2) Reflects Actual 2007 and Updated 2008 Through Q3 Forecast.
- (3) Amounts include related removal costs. See WPB-2.1a and WPB-2.1b.

Commonwealth Edison Company
Summary of Utility Adjustments To Schedule B-2 (1),(2)
March 12, 2008
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	2007 - Q3 2008 Plant Additions (Sch. B-2.1, Pg 1)	2007 - Q3 2008 Plant Retirements (Sch. B-2.1 Pg 2)	2007 Pension and OPEB Actuarial Study (Sch. B-2.2)	Merger Cost Adjustment (Sch. B-2.5)	Incentive Comp (Sch. B-2.6)	Total Jurisdictional Rate Base Adjustments
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Plant-in-Service						
2	Distribution Plant	\$ 10,817	\$ 76,731	\$ -	\$ (30)	\$ (5,975)	\$ 81,543
3	General and Intangible Plant	(3,178)	(29,347)	-	-	-	(32,525)
4	Subtotal	\$ 7,639	\$ 47,384	\$ -	\$ (30)	\$ (5,975)	\$ 49,018
5	Accumulated Depreciation & Amortization						
6	Distribution Plant	\$ (50,390)	\$ (76,731)	\$ -	\$ -	\$ 292	\$ (126,829)
7	General and Intangible Plant	2,478	29,347	-	-	-	31,825
8	Subtotal	\$ (47,912)	\$ (47,384)	\$ -	\$ -	\$ 292	\$ (95,004)
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Materials & Supplies Inventories	-	-	-	-	-	-
11	Accumulated Deferred Income Taxes	(968)	-	-	-	143	(825)
12	Regulatory Assets	-	-	-	-	-	-
13	Deferred Debits	-	-	-	-	-	-
14	Operating Reserves	-	-	(7,504)	-	-	(7,504)
15	Asset Retirement Obligation	-	-	-	-	-	-
16	Other Deferred Credits	-	-	-	-	-	-
17	Customer Advances	-	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-	-
19	Total	\$ (41,241)	\$ -	\$ (7,504)	\$ (30)	\$ (5,540)	\$ (54,315)

(1) Reflects Actual 2007 and Updated 2008 Through Q3 Forecast.

(2) Amounts reflected on B-2, Page 2 are Already Incorporated on B-2, Page 1.

Commonwealth Edison Company

Test Year Pro Forma Calculations Applicable to 2007 / Q3 2008 Plant Additions Adjustment -- Jurisdictional (1)(2)(3),(4)

(March 12, 2008 REVISED)

Docket 07-0566

(In Thousands)

Line No.	Description	Amount	Supporting Workpaper	ICC Account	Test Year Expense	Test Year Rate Base	Tax Depreciation	Tax Addition	Tax Deduction	Effect on Current Taxes		Deferred Federal and State Taxes
										Federal 32.45%	State 7.30%	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	
1 Projects Reasonably Expected to be Placed in Service in 2007/Q3 2008 - Operations (2)												
2	Distribution Projects - Operations	\$ 1,329,459	WPB 2.1a, Page 1, Line 20	101								
3	Accumulated Depreciation	53,440		108								
4	Accumulated Deferred Income Taxes	(6,764)		282								
5	Net Addition to Rate Base	<u>\$ 1,376,135</u>				\$ 1,376,135						
6	Annual Depreciation Expense on Capital Additions				\$ 32,838		\$ 49,855	\$ -	\$ 17,017	\$ (16,178)	\$ (3,639)	\$ 6,764
7 Projects Reasonably Expected to be Placed in Service in 2007/Q3 2008 - Operations (2)												
8	General Plant Projects - Operations	\$ 40,682	WPB 2.1a, Page 1, Line 21	101								
9	Accumulated Depreciation	(2,761)		108								
10	Accumulated Deferred Income Taxes	(1,925)		282								
11	Net Addition to Rate Base	<u>\$ 35,996</u>				\$ 35,996						
12	Annual Depreciation Expense on Capital Additions				\$ 2,761		\$ 7,605	\$ -	\$ 4,844	\$ (2,468)	\$ (555)	\$ 1,925
13 Projects Reasonably Expected to be Placed in Service in 2007 / Q3 2008 - Non Operations (2)												
14	General Plant Projects	\$ 25,841	WPB-2.1b, Page 1, Column D, Line 4	101								
15	Accumulated Depreciation	225		108								
16	Accumulated Deferred Income Taxes	(198)		282								
17	Net Addition to Rate Base	<u>\$ 25,868</u>				\$ 25,868						
18	Annual Depreciation Expense				\$ 568		\$ 1,065	\$ -	\$ 498	\$ (346)	\$ (78)	\$ 198
19 Projects Reasonably Expected to be Placed in Service in 2007 / Q3 2008 - Non Operations (2)												
20	Intangible Plant Projects	49,244	WPB-2.1b, Page 1, Column E, Line 4	101								
21	Accumulated Amortization	(7,191)		111								
22	Accumulated Deferred Income Taxes	(3,601)		282								
23	Net Addition to Rate Base	<u>\$ 38,452</u>				\$ 38,452						
24	Annual Amortization Expense				\$ 7,191		\$ 16,251	\$ -	\$ 9,060	\$ (5,273)	\$ (1,186)	\$ 3,601
25 Projects Reasonably Expected to be Placed in Service in 2007 / Q3 2008 - Non Operations (2)												
26	Distribution Projects - Non Operations	\$ 34,718	WPB-2.1b, Page 1, Column C, Line 4	101								
27	Accumulated Depreciation	(809)		108								
28	Accumulated Deferred Income Taxes	(60)		282								
29	Net Addition to Rate Base	<u>\$ 33,849</u>				\$ 33,849						
30	Annual Depreciation Expense on Capital Additions				\$ 1,152		\$ 1,302	\$ -	\$ 150	\$ (422)	\$ (95)	\$ 60
31	Summary of Pro Forma Plant Additions -- Jurisdictional				<u>\$ 44,509</u>	<u>\$ 1,510,301</u>				<u>\$ (24,687)</u>	<u>\$ (5,554)</u>	<u>\$ 12,548</u>

Note:

- (1) All amounts on Schedule B-2.1 are jurisdictional. Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.
- (2) Excludes estimated retirements. See B-2.1, Page 2.
- (3) Detailed list of projects are provided in WPB-2.1a, WPB-2.1b and WPB-2.1c.
- (4) Reflects Actual 2007 and Updated 2008 Through Q3 Forecast.

Commonwealth Edison Company

Detailed Adjustments to Test Year Rate Base (2)
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Amount (1) (B)	ICC Account (C)	Supporting Workpaper (D)
1	<u>Retirements Related to Distribution Projects Expected To Be</u>			
2	<u>Placed In Service in 2007 / Q3 2008:</u>			
				WPB-2.1a Page 1 Line 19 Column C
3	Removal Component of 2007 / Q3 2008 Distribution Projects - Operations\Non Ops	\$ 86,620	108	WPB-2.1b Page 1 Line 5 Column C
4	Estimated Retirement Amount Per Dollar of Removal Cost	\$ 2.12		WPB-2.1c
5	Estimated Retirements Related to 2007 / Q3 2008 Distribution Projects	<u>\$ 183,635</u>		
6	Rate Base Effect:			
7	Reduction in Distribution Plant In Service	\$ (183,635)	101	
8	Reduction in Accumulated Provision for Depreciation	<u>183,635</u>	108	
9	Net Rate Base Effect	<u>\$ -</u>		
10	Estimated Retirements Related to 2007 / Q3 2008 Distribution Projects -- Non Operations	<u>\$ 54,063</u>		WPB-2.1b Page 1, Column C, Line 13
11	Rate Base Effect:			
12	Reduction in Distribution Plant In Service	\$ (54,063)	101	
13	Reduction in Accumulated Provision for Depreciation	<u>54,063</u>	108	
14	Net Rate Base Effect	<u>\$ -</u>		
15	Estimated Retirements Related to 2007 / Q3 2008 Projects -- General Plant	<u>\$ 41,622</u>		WPB-2.1b Page 1, Column D, Line 13
16	Rate Base Effect:			
17	Reduction in Distribution Plant In Service	\$ (41,622)	101	
18	Reduction in Accumulated Provision for Depreciation	<u>41,622</u>	108	
19	Net Rate Base Effect	<u>\$ -</u>		
20	Estimated Retirements Related to 2007 / Q3 2008 Projects -- Intangible Plant	<u>\$ -</u>		
21	Rate Base Effect:			
22	Reduction in Distribution Plant In Service	\$ -	101	
23	Reduction in Accumulated Provision for Depreciation	<u>-</u>	108	
24	Net Rate Base Effect	<u>\$ -</u>		

Note:

- (1) Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.
- (2) Reflects Actual 2007 and Updated 2008 Through Q3 Forecast.

Commonwealth Edison Company**Detailed Adjustments to Test Year Rate Base**

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Amount (1) (B)	ICC Account (C)	Supporting Workpaper (D)
1	<u>Rate Base Effect of 2007 Actuarial Pension/OPEB</u>			
2	Accumulated Deferred Income Taxes Related To			
3	Increase in Administrative and General Expense	<u>\$ 5,914</u>	282	WPB-2.2
4	Deferred Debits Related To			
5	Increase in Administrative and General Expense	<u>\$ (7,504)</u>	186	WPB-2.2

Note:

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

Commonwealth Edison Company

Detailed Adjustments to Test Year Rate Base
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Total Amount (B)	Jurisdictional Amount (C)	Supporting Workpaper (D)
1	<u>Rate Base Effect of Incremental Merger Costs</u>			
2	Adjustment to eliminate incremental merger costs that were			
3	Capitalized	\$ (36)	\$ (30) (1)	WPC -2.3, Column M

(1) Jurisdictional Amount determined using the Gross Plant Allocator of 81.5% on WPA-5, Page 3.

Commonwealth Edison Company
Pro Forma Adjustments to 2006 Test Year
Docket No. 05-0597 Incentive Compensation
(In Thousands)

Line No.	Description (A)	Amount (B)
1	<u>Docket No. 05-0597 - Incentive Comp</u>	
2	Gross plant in service disallowance as of 12/31/04	\$ (5,975) (1)
3	Accumulated Depreciation (Line 9)	292
4	Accumulated Deferred Income Taxes	143 (2)
5	Net Book Value Adjusted for ADIT	<u>\$ (5,540)</u>
6		
7	Accumulated Depreciation --	
8	Incentive Compensation disallowed	\$ (5,975)
9	Depreciation percent (3)	2.44%
10	Depreciation for adjustment (4)	<u>\$ (292)</u>

Note:

- (1) As detailed in ComEd's data request response to DLH 19.01
- (2) Estimate supplied on ComEd's data request response to DLH 19.01.
- (3) Depreciation Rate per FERC Form 1, pg 337 of 2.44%
- (4) Depreciation for 2 years - 2005 and 2006.

Commonwealth Edison Company

Jurisdictional Operating Statement
For the Year 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	Unadjusted Delivery Services Operating Income (from Page 2)	Test Year and Pro Forma Adjustments (C-2)	Revenues From Resale Municipalities (2)	Prior Pro Forma Jurisdictional Operating Income	Revised Additional Pro Forma Adjustments C-2, Page 5	Revised Pro Forma Jurisdictional Operating Income	Effect of Proposed Rates	Revised Pro Forma Jurisdictional Operating Income at Proposed Rates
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	Operating Revenues	\$ 1,687,492 (1)	\$ -	\$ -	\$ 1,687,492 (1)	\$ -	\$ 1,687,492	\$ 355,402	\$ 2,042,894
2	Other Revenues	98,950	29,322	4,146	132,418	343	132,761	-	132,761
3	Total Operating Revenues	\$ 1,786,442	\$ 29,322	\$ 4,146	\$ 1,819,910	\$ 343	\$ 1,820,253	\$ 355,402	\$ 2,175,655
4	Operating Expenses								
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-
8	Distribution	315,526	(6,216)	-	309,310	1,591	310,901	-	310,901
9	Customer Accounts Expenses	141,344	4,509	-	145,853	-	145,853	2,595	148,448
10	Customer Service and Informational Exp.	8,409	53	-	8,462	-	8,462	-	8,462
11	Sales Expenses	-	-	-	-	-	-	-	-
12	Administrative and General Expenses	335,898	5,403	-	341,301	(212)	341,089	-	341,089
13	Depreciation & Amortization Expense	323,904	35,123	-	359,027	(1,428)	357,599	-	357,599
14	Taxes Other Than Income	155,966	503	-	156,469	-	156,469	-	156,469
15	Regulatory Debits	255	34,213	-	34,468	(53)	34,415	-	34,415
16	Accretion Expense	-	-	-	-	-	-	-	-
17	Total Operating Expenses	\$ 1,281,302	\$ 73,588	\$ -	\$ 1,354,890	\$ (102)	\$ 1,354,788	\$ 2,595	\$ 1,357,383
18	Income Taxes								
19	State Income Taxes	\$ 10,645	\$ (9,723)	\$ 303	\$ 1,225	\$ (146)	\$ 1,079	\$ 25,755	\$ 26,834
20	Federal Income Taxes	62,402	(43,217)	1,345	20,530	(642)	19,888	114,486	134,374
21	Deferred Taxes	43,244	13,310	-	56,554	926	57,480	-	57,480
22	ITC's Net	(1,766)	-	-	(1,766)	-	(1,766)	-	(1,766)
23	Total Income Taxes	\$ 114,525	\$ (39,630)	\$ 1,648	\$ 76,543	\$ 138	\$ 76,681	\$ 140,241	\$ 216,922
24	Net Utility Operating Income	\$ 390,615	\$ (4,636)	\$ 2,498	\$ 388,477	\$ 307	\$ 388,784	\$ 212,566	\$ 601,350

Note:

- (1) Revenues based upon actual 2006 billing determinants and current DST rates.
- (2) See WPC-1e.

Commonwealth Edison CompanyJurisdictional Operating Statement by ICC Account
For the Year 2006
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	ICC Account	Total Company Unadjusted	Unadjusted Delivery Services Operating Income (1)	Supporting Schedule / Workpaper
	(A)	(B)	(C)	(D)	(E)
1	Operating Revenues	400	\$ 5,761,655	\$ 1,687,492	Note (3)
2	Other Revenues	450-456	412,285	98,950	Sch. C-23
3	Total Operating Revenues		\$ 6,173,940	\$ 1,786,442	
4	Operating Expenses				
5	Production	500-557	\$ 3,007,771	\$ -	FERC Form 1
6	Transmission	560-573	400,610	-	FERC Form 1
7	Regional Market Expenses	575.1-576.5	3,167	-	FERC Form 1
8	Distribution	580-598	315,590	315,526	WPC-1a, Pg. 2
9	Customer Accounts Expenses	901-905	162,874	141,344	WPC-1c
10	Customer Service and Informational Exp.	907-910	16,399	8,409	WPC-1a, Pg. 2
11	Sales Expenses	911-916	-	-	FERC Form 1
12	Administrative and General Expenses	920-935	177,389	335,898	WPC-1a, Pg. 1
13	Depreciation & Amortization Expense	403-407	379,907	323,904	Sch. C-12
14	Taxes Other Than Income	408.1	301,902	155,966	Sch. C-18, WPC-1b, 1d
15	Regulatory Debits	407.3	48,068	255	Sch. C-26
16	Accretion Expense	411.10	945	-	
17	Total Operating Expenses		\$ 4,814,622	\$ 1,281,302	
18	Income Taxes				
19	State Income Taxes	409.2	\$ 55,650	\$ 10,645	Sch. C-5
20	Federal Income Taxes	409.2	261,795	62,402	Sch. C-5
21	Deferred Taxes	410/411	104,808 (2)	43,244	Sch. C-5.2
22	ITC's Net	411	(3,032) (2)	(1,766)	Sch. C-5.5
23	Total Income Taxes		\$ 419,221	\$ 114,525	
24	Net Utility Operating Income		\$ 940,097	\$ 390,615	

Notes:

- (1) Before test year and pro forma adjustments and assignment to resale municipalities.
- (2) Includes amortization of conversion expenses (Account 407).
- (3) Revenues based upon actual 2006 billing determinants and current DST rates.

Commonwealth Edison Company**Summary of Utility Proposed Adjustments to Operating Income (1)**

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	2007 Salary and Wage Increase (Sch. C-2.1) (B)	Storm Restoration Costs (Sch. C-2.2) (C)	Incremental Merger Costs (Sch. C-2.3) (D)	Amortization of CIMS Software (Sch. C-2.4) (E)	USPS Postal Increase (Sch. C-2.5) (F)	Incentive Compensation (Sch. C-2.6) (G)	Income Effect of Plant Additions (Sch. C-2.7) (H)	Subtotal Jurisdictional Proposed Adjustments (1) (I)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	-	-
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Operating Expenses								
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-
8	Distribution	3,550	(9,833)	(22)	-	-	1,680	-	(4,625)
9	Customer Accounts Expenses	2,298	-	(15)	-	932	1,348	-	4,563
10	Customer Service and Informational Exp.	53	-	-	-	-	-	-	53
11	Sales Expenses	-	-	-	-	-	-	-	-
12	Administrative and General Expenses	678	-	(5,244)	-	-	357	-	(4,209)
13	Depreciation & Amortization Expenses	-	-	-	(1,576)	-	-	44,509	42,933
14	Taxes Other Than Income	503	-	-	-	-	-	-	503
15	Regulatory Debits	-	-	-	-	-	-	-	-
16	Accretion Expense	-	-	-	-	-	-	-	-
17	Total Operating Expenses	\$ 7,082	\$ (9,833)	\$ (5,281)	\$ (1,576)	\$ 932	\$ 3,385	\$ 44,509	\$ 39,218
18	Income Taxes								
19	State Income Taxes	\$ (517)	\$ 718	\$ 386	\$ -	\$ (68)	\$ (247)	\$ (5,554)	\$ (5,282)
20	Federal Income Taxes	(2,298)	3,191	1,714	-	(302)	(1,098)	(24,687)	(23,480)
21	Deferred Taxes	-	-	-	626	-	-	12,548	13,174
22	ITC's Net	-	-	-	-	-	-	-	-
23	Total Income Taxes	\$ (2,815)	\$ 3,909	\$ 2,100	\$ 626	\$ (370)	\$ (1,345)	\$ (17,693)	\$ (15,588)
24	Net Utility Operating Income	\$ (4,267)	\$ 5,924	\$ 3,181	\$ 950	\$ (562)	\$ (2,040)	\$ (26,816)	\$ (23,630)

Note:

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

Commonwealth Edison Company

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

Witness: Houtsma/Frank

Line No.	Description	Subtotal Jurisdictional Proposed Adjustments From Page 1	Pension Expense (Sch. C-2.8)	2007 DST Rate Case Expenses (Sch. C-2.9)	ICC Original Cost Audit Expense (Sch. C-2.10)	Executive Perquisite Expense (Sch. C-2.11)	Income Effects of Plant Retirements (Sch. C-2.12)	Other Revenues (Sch. C-2.13)	Actual Incurred Dkt 05-0597 Rehearing Rate Case Expense (Sch. C-2.14)	Subtotal Jurisdictional Proposed Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	-	3,264	-	3,264
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,264	\$ -	\$ 3,264
4	Operating Expenses									
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-
8	Distribution	(4,625)	-	-	-	-	-	-	-	(4,625)
9	Customer Accounts Expenses	4,563	-	-	-	(244)	-	-	-	4,319
10	Customer Service and Informational Exp.	53	-	-	-	-	-	-	-	53
11	Sales Expenses	-	-	-	-	-	-	-	-	-
12	Administrative and General Expenses	(4,209)	14,877	-	(591)	-	-	-	-	10,077
13	Depreciation & Amortization Expenses	42,933	-	-	-	-	(9,102)	-	-	33,831
14	Taxes Other Than Income	503	-	-	-	-	-	-	-	503
15	Regulatory Debits	-	-	3,833	781	-	-	-	726	5,340
16	Accretion Expense	-	-	-	-	-	-	-	-	-
17	Total Operating Expenses	\$ 39,218	\$ 14,877	\$ 3,833	\$ 190	\$ (244)	\$ (9,102)	\$ -	\$ 726	\$ 49,498
18	Income Taxes									
19	State Income Taxes	\$ (5,282)	\$ -	\$ (840)	\$ (128)	\$ 18	\$ 664	\$ 238	\$ (159)	\$ (5,489)
20	Federal Income Taxes	(23,480)	-	(3,732)	(568)	79	2,953	1,059	(707)	(24,396)
21	Deferred Taxes	13,174	(5,914)	3,048	621	-	-	-	577	11,506
22	ITC's Net	-	-	-	-	-	-	-	-	-
23	Total Income Taxes	\$ (15,588)	\$ (5,914)	\$ (1,524)	\$ (75)	\$ 97	\$ 3,617	\$ 1,297	\$ (289)	\$ (18,379)
24	Net Utility Operating Income	\$ (23,630)	\$ (8,963)	\$ (2,309)	\$ (115)	\$ 147	\$ 5,485	\$ 1,967	\$ (437)	\$ (27,855)

Note:

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

Commonwealth Edison CompanySummary of Utility Proposed Adjustments to Operating Income (1)
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	Subtotal Jurisdictional Proposed Adjustments From Page 2	Actual Incurred Dkt 05-0597 Rate Case Expense (Sch. C-2.15)	Estimated Revenues from New Business proforma adds (Sch. C-2.16)	Effect of Implementation of FIN 47 for transformer PCBs (Sch. C-2.17)	Effect of Recovery of Pension Funding Costs (Sch. C-2.18)	Project Review Depreciation Adjustment (Sch. C-2.19)	Subtotal Jurisdictional Proposed Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	3,264	-	26,401	-	-	-	29,665
3	Total Operating Revenues	\$ 3,264	\$ -	\$ 26,401	\$ -	\$ -	\$ -	\$ 29,665
4	Operating Expenses							
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-
8	Distribution	(4,625)	-	-	-	-	-	(4,625)
9	Customer Accounts Expenses	4,319	-	190	-	-	-	4,509
10	Customer Service and Informational Exp.	53	-	-	-	-	-	53
11	Sales Expenses	-	-	-	-	-	-	-
12	Administrative and General Expenses	10,077	(4,674)	-	-	-	-	5,403
13	Depreciation & Amortization Expenses	33,831	-	-	1,690	-	(1,680)	33,841
14	Taxes Other Than Income	503	-	-	-	-	-	503
15	Regulatory Debits	5,340	3,433	-	-	25,387	-	34,160
16	Accretion Expense	-	-	-	-	-	-	-
17	Total Operating Expenses	\$ 49,498	\$ (1,241)	\$ 190	\$ 1,690	\$ 25,387	\$ (1,680)	\$ 73,844
18	Income Taxes							
19	State Income Taxes	\$ (5,489)	\$ (412)	\$ 1,913	\$ (123)	\$ (1,853)	\$ 123	\$ (5,841)
20	Federal Income Taxes	(24,396)	(1,826)	8,505	(548)	(8,238)	545	(25,958)
21	Deferred Taxes	11,506	2,730	-	-	-	-	14,236
22	ITC's Net	-	-	-	-	-	-	-
23	Total Income Taxes	\$ (18,379)	\$ 492	\$ 10,418	\$ (671)	\$ (10,091)	\$ 668	\$ (17,563)
24	Net Utility Operating Income	\$ (27,855)	\$ 749	\$ 15,793	\$ (1,019)	\$ (15,296)	\$ 1,012	\$ (26,616)

Note:

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

(March 12, 2008 REVISED)

Docket 07-0566

Commonwealth Edison CompanySummary of Utility Proposed Adjustments to Operating Income (1)

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	Subtotal Jurisdictional Proposed Adjustments From Page 3	Lobbying Expense Adjustment (Sch. C-2.20)	Advertising Expense Adjustment (Sch. C-2.21)	Incentive Compensation Disallowance (Sch. C-2.22)	Interest Synchronization Effect of Rate Base Adjustments (Sch. C-5.4)	Total Jurisdictional Proposed Adjustments (1)
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	29,665	-	-	-	-	29,665
3	Total Operating Revenues	\$ 29,665	\$ -	\$ -	\$ -	\$ -	\$ 29,665
4	Operating Expenses						
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-
8	Distribution	(4,625)	-	-	-	-	(4,625)
9	Customer Accounts Expenses	4,509	-	-	-	-	4,509
10	Customer Service and Informational Exp.	53	-	-	-	-	53
11	Sales Expenses	-	-	-	-	-	-
12	Administrative and General Expenses	5,403	(31)	(181)	-	-	5,191
13	Depreciation & Amortization Expenses	33,841	-	-	(146)	-	33,695
14	Taxes Other Than Income	503	-	-	-	-	503
15	Regulatory Debits	34,160	-	-	-	-	34,160
16	Accretion Expense	-	-	-	-	-	-
17	Total Operating Expenses	\$ 73,844	\$ (31)	\$ (181)	\$ (146)	\$ -	\$ 73,486
18	Income Taxes						
19	State Income Taxes	\$ (5,841)	\$ 2	\$ 13	\$ 11	\$ (3,932)	\$ (9,747)
20	Federal Income Taxes	(25,958)	10	59	47	(17,475)	(43,317)
21	Deferred Taxes	14,236	-	-	-	-	14,236
22	ITC's Net	-	-	-	-	-	-
23	Total Income Taxes	\$ (17,563)	\$ 12	\$ 72	\$ 58	\$ (21,407)	\$ (38,828)
24	Net Utility Operating Income	\$ (26,616)	\$ 19	\$ 109	\$ 88	\$ 21,407	\$ (4,993)

Note:

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

Commonwealth Edison Company
Summary of Utility Adjustments To Schedule C-2 (1)
March 12, 2008
(In Thousands)

Line No.	Description	Income Tax Adjustment Schedule C-5 Page 4 Footnotes 2 & 3 (B)	Storm Restoration Costs (Sch. C-2.2) (C)	Income Effect of Plant Additions (Sch. C-2.7) (D)	Other Revenues (Sch. C-2.13) (E)	Actual Incurred Dkt 05-0597 Rate Case Expense (Sch. C-2.15) (F)	Lobbying Expense Adjustment (Sch. C-2.20) (G)	Advertising Expense Adjustment (Sch. C-2.21) (H)	Incentive Compensation Disallowance (Sch. C-2.22) (I)	Interest Synchronization Effect of Rate Base Adjustments (Sch. C-5.4) (J)	Subtotal Jurisdictional Proposed Adjustments (K)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	343	-	-	-	-	-	343
3	Total Operating Revenues	\$ -	\$ -	\$ -	\$ 343	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343
4	Operating Expenses										
5	Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	Transmission	-	-	-	-	-	-	-	-	-	-
7	Regional Market Expense	-	-	-	-	-	-	-	-	-	-
8	Distribution	-	1,591	-	-	-	-	-	-	-	1,591
9	Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
10	Customer Service and Informational Exp.	-	-	-	-	-	-	-	-	-	-
11	Sales Expenses	-	-	-	-	-	-	-	-	-	-
12	Administrative and General Expenses	-	-	-	-	-	(31)	(181)	-	-	(212)
13	Depreciation & Amortization Expenses	-	-	(1,282)	-	-	-	-	(146)	-	(1,428)
14	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-
15	Regulatory Debits	-	-	-	-	(53)	-	-	-	-	(53)
16	Accretion Expense	-	-	-	-	-	-	-	-	-	-
17	Total Operating Expenses	\$ -	\$ 1,591	\$ (1,282)	\$ -	\$ (53)	\$ (31)	\$ (181)	\$ (146)	\$ -	\$ (102)
18	Income Taxes										
19	State Income Taxes	\$ (122)	\$ (116)	\$ (85)	\$ 25	\$ 11	\$ 2	\$ 13	\$ 11	\$ 115	\$ (146)
20	Federal Income Taxes	(542)	(516)	(374)	111	51	10	59	47	512	(642)
21	Deferred Taxes	-	-	968	-	(42)	-	-	-	-	926
22	ITC's Net	-	-	-	-	-	-	-	-	-	-
23	Total Income Taxes	\$ (664)	\$ (632)	\$ 509	\$ 136	\$ 20	\$ 12	\$ 72	\$ 58	\$ 627	\$ 138
24	Net Utility Operating Income	\$ 664	\$ (959)	\$ 773	\$ 207	\$ 33	\$ 19	\$ 109	\$ 88	\$ (627)	\$ 307

(1) Amounts reflected on C-2, Page 5 are Already Incorporated on C-2, Pages 1-4.

Commonwealth Edison Company**Detailed Adjustments to Operating Income**
(In Thousands)Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Amount (1) (B)	ICC Account (C)	Supporting Workpaper (D)
1	<u>Storm Restoration Costs</u>			
2	Expense Adjusted:			
3	O&M expense	<u>\$ (9,833)</u>	various	WPC-2.2
4	Adjustment of 2006 actual costs to reflect a test			
5	year level based on a six-year average of storm			
6	costs adjusted for inflation.			
7	<u>Income Tax Effects of Above Adjustment</u>			
8	State Income Taxes	\$ 718	409.2	
9	Federal Income Taxes	3,191	409.2	
10	Deferred Income Taxes	-	410/411	
11		<u>\$ 3,909</u>		

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

Commonwealth Edison Company**Detailed Adjustments to Operating Income**

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Amount (1) (B)	ICC Account (C)	Supporting Schedule (D)
1	<u>Projects Reasonably Expected to be Placed In-Service in 2007 and Q3 2008:</u>			
2	Depreciation Class: (2)			
3	Distribution Projects - Operations	\$ 1,329,459	101	B-2.1
4	Distribution Plant Projects - Non Operations	34,718	101	B-2.1
5	General Plant Projects - Operations	40,682	101	B-2.1
6	General Plant Projects - Non Operations	25,841	101	B-2.1
7	Intangible Plant Projects - Non Operations	49,244	101	B-2.1
8	Total Project Cost Expected to be Placed In-Service	<u>\$ 1,479,945</u>		
9	Depreciation Expense: (2)			
10	Distribution Plant Projects - Operations	\$ 32,838	403	B-2.1
11	Distribution Plant Projects - Non Operations	1,152	403	B-2.1
12	General Plant Projects - Operations	2,761	403	B-2.1
13	General Plant Projects - Non Operations	568	403	B-2.1
14	Intangible Plant Projects - Non Operations	7,191	403	B-2.1
15	Total Depreciation Expense	<u>\$ 44,509</u>		
16	Income Tax Effects of Above Adjustments:			
17	State Income Taxes	\$ (5,554)	409.2	B-2.1
18	Federal Income Taxes	(24,687)	409.2	B-2.1
19	Deferred Income Taxes	12,548	410/411	B-2.1
20		<u>\$ (17,693)</u>		

Note:

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

(2) Excluding retirements. See Sch. C-2.12, Page 1.

Commonwealth Edison Company

Detailed Adjustments to Test Year Operating Income
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description	Jurisdictional Amount	ICC Account	Supporting Workpaper
1	<u>Other Revenues</u>			
2	Rider ZSS -- Collection of IL Electricity Distribution Tax	\$ 698	(1)	WPC-2.13, Page 1
3	Other proposed tariff changes	<u>2,566</u>		WPC-2.13, Page 2
4	Amount Adjusted for Miscellaneous Revenue Credits	<u>\$ 3,264</u>	Various	
5	Adjustment to Other Revenues to reflect proposed changes			
6	to tariffs. If ComEd's proposed changes to tariffs that give			
7	rise to these adjustments are rejected or modified, then the adjustments			
8	shown on this Schedule may also need to be changed or modified.			
9	<u>Income Tax Effects of Above Adjustment</u>			
10	State Income Taxes	\$ 238	409.2	
11	Federal Income Taxes	1,059	409.2	
12	Deferred Income Taxes	-	410/411	
13		<u>\$ 1,297</u>		

Notes:

(1) Illinois Electricity Distribution Tax expense is 100% jurisdictional. See Schedule C-18.

Commonwealth Edison Company**Detailed Adjustments to Test Year Operating Income**
(In Thousands)Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Amount (B)	ICC Account (C)	Supporting Workpaper (D)
1	<u>Net 2006 Effect of Actual ICC Docket 05-0597 DST Rate Case Expenses</u>			
2	Expenses Adjusted:			
3	Administrative & General Expenses - Exclude Costs Expensed in 2006	\$ (4,674)	928	WPC-2.15
4	Regulatory Debits - Amortization of Costs Allowed For Recovery By the			
5	ICC in Dkt 05-0597	2,438	407.3	WPC-2.15
6	Regulatory Debits - Amortization of Incurred Costs Above Amount			
7	Allowed for Recovery (1)	<u>995</u>	407.3	WPC-2.15
8	Net Change in Test Year Expenses	<u>\$ (1,241)</u>		
9	Deferred rate case expenses are amortized over a three-year			
10	period. The total actual rate case expenses related to the			
11	Dkt 05-0597, excluding Rehearing costs, were \$10,457,968 as			
12	reflected on Schedule C-10.1.			
13	<u>Income Tax Effects of Above Adjustment</u>			
14	State Income Taxes	\$ (412)	409.2	WPC-2.15
15	Federal Income Taxes	(1,826)	409.2	WPC-2.15
16	Deferred Income Taxes	<u>2,730</u>	410/411	WPC-2.15
17		<u>\$ 492</u>		

Note:

(1) Excluding Rehearing 2005 Rate Case costs (see Schedule C-2.14).

Commonwealth Edison Company
Detailed Adjustments to Operating Income
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Total Amount (B)	Jurisdictional Amount (1) (C)	ICC Account (D)
1	<u>Lobbying Expenses</u>			
2	<u>Administrative and General:</u>			
3	Illinois Manufacturing Assoc Invoice	\$ (25)	\$ (22) (2)	923
4	Wage Escalation for Related to Lobbying	<u>(10)</u>	<u>(9)</u>	920-928
5	Total	<u>\$ (35)</u>	<u>\$ (31)</u>	
6	<u>Income Tax Effects of Above Adjustment:</u>			
7	State Income Taxes		\$ 2	409.2
8	Federal Income Taxes		10	409.2
9	Deferred Income Taxes		-	410/411
10			<u>\$ 12</u>	

Note:

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

(2) Allocation based on Salaries & Wages Allocator from WPA-5, page 1.

(March 12, 2008 REVISED)

Docket 07-0566

Commonwealth Edison Company
Detailed Adjustments to Operating Income
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Total Amount (1) (C)	ICC Account (D)
1	<u>Advertising Expense</u>		
2	<u>Administrative and General:</u>		
3	Print - Outage\Storm Restoration	\$ (116)	930
4	Radio Weather Sponsorship	<u>(65)</u>	930
5	Total	<u>\$ (181)</u>	
6	<u>Income Tax Effects of Above Adjustment:</u>		
7	State Income Taxes	\$ 13	409.2
8	Federal Income Taxes	59	409.2
9	Deferred Income Taxes	-	410/411
10		<u><u>\$ 72</u></u>	

Note:

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

Commonwealth Edison Company
Detailed Adjustments to Operating Income
(In Thousands)

Witness: Houtsma/Frank

Docket No. 05-0597 Incentive Compensation

Line No.	Description (A)	Jurisdictional Amount (1) (B)
1	<u>Expense Adjusted:</u>	
2	Annual Depreciation Expense	(146) (1)
3	Total	<u>\$ (146)</u>
4	<u>Income Tax Effects of Above Adjustments:</u>	
5	State Income Taxes	\$ 11
6	Federal Income Taxes	47
7	Deferred Income Taxes	-
8		<u>\$ 58</u>

Note:

(1) From ComEd's data request response to DLH 19.01.

Commonwealth Edison Company

Jurisdictional Income Taxes

2006 Actual Test Year

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional Present Rates (1) (B)
1	<u>(a) Calculation of Federal and State Income Tax Expense:</u>	
2	Delivery Services Tariff Base Revenues	\$ 1,687,492
3	Miscellaneous Revenues	<u>98,950</u>
4	Total Revenues (Lines 2 + 3)	<u>\$ 1,786,442</u>
5	O&M Expense (Schedule C-1, page 2, column D, lines 8-12)	\$ (801,177)
6	Depreciation and Amortization Expense	(323,904)
7	Taxes Other Than Income	(155,966)
8	Regulatory Debits	<u>(255)</u>
9	Total Electric Operating Expenses (Lines 5 through 8)	<u>\$ (1,281,302)</u>
10	Interest Synchronization (from Schedule C-5.4, Page 1, Line 3)	<u>(207,870)</u>
11	Electric Operating Income Before Income Taxes (Lines 4 + 9 + 10)	<u>\$ 297,270</u>

Note:

(1) As shown on Schedule C-1, Page 2. Before assignment to resale municipalities. See Schedule C-1, Page 1, Column D.

Commonwealth Edison Company

Jurisdictional Income Taxes
2006 Actual Test Year
(In Thousands)

Witness: Houtsma/Frank

Line No.	Income Tax Additions (A)	Total Utility (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Amort of Regulatory Asset - Decommissioning	\$ 65,603	Excluded from Jurisdictional	0.0%	\$ -
2	Amortization of Reg Asset-Recoverable Transition Costs	25,021	Excluded from Jurisdictional	0.0%	-
3	Amortization of Regulatory Asset - Generation	18,785	Excluded from Jurisdictional	0.0%	-
4	Amortization of Regulatory Asset - Severance Costs	21,067	Operating Expense Payroll	89.2%	18,792
5	CFIN I & CFIN II Deferred Taxes	6,815	100% to Jurisdictional	100.0%	6,815
6	Chicago Arbitration Settlement	3,448	Excluded from Jurisdictional	0.0%	-
7	Chicago Equity Fund Partnerships	239	Excluded from Jurisdictional	0.0%	-
8	CPS Energy Efficiency Fund	2,307	Excluded from Jurisdictional	0.0%	-
9	Crescent Ridge Regulatory Liability	4,687	Excluded from Jurisdictional	0.0%	-
10	Deferred Compensation Plan	4,688	Operating Expense Payroll	88.8%	4,163
11	Deferred Gain on Like-Kind Exchange	31,391	Excluded from Jurisdictional	0.0%	-
12	Deferred Rents - Lincoln Center	782	Leased Facilities Allocation	84.6%	662
13	Depreciation Add-Back - Book	387,647	Net Plant	78.3%	303,528
14	Environmental Cleanup Costs - Provision	2,158	100% to Jurisdictional	100.0%	2,158
15	Executive Uninsured Death Benefits After Retirement Provision	27	Operating Expense Payroll	88.8%	24
16	FAS 123R - Stock Options	4,509	Operating Expense Payroll	88.8%	4,004
17	FIN 47 - Asset Retirement Obligation	3,354	See Sch. B-9, Pg. 4, Line 9		1,907
18	Fuel Tax - Add Back of Credit	261	Net Plant	78.3%	204
19	Gain/Loss On Sale of Property - Rev Book	2,929	Net Plant	78.3%	2,293
20	IMEA Mark to Market - Current	4,917	Excluded from Jurisdictional	0.0%	-
21	Incentive Compensation - Deferred Stock Bonus Plan	147	Operating Expense Payroll	88.8%	131
22	Incentive Compensation Capitalized (Global Settlement)	255	100% to Jurisdictional	100.0%	255
23	Injuries and Damages Provision	-	Operating Expense Payroll	88.8%	-
24	Interest on Projected Tax Deficiencies	31,203	Excluded from Jurisdictional	0.0%	-
25	Manufactured Gas Plants - Provision	1,018	Excluded from Jurisdictional	0.0%	-
26	Meals and Entertainment	76	Operating Expense Payroll	88.8%	67
27	Midwest Generation Settlement	1,501	Excluded from Jurisdictional	0.0%	-
28	Obsolete Materials Provision	260	Obsolete Materials Allocation	53.0%	138
29	Other Equity Based Compensation	3,707	Operating Expense Payroll	88.8%	3,292
30	Penalties and Fines	97	Excluded from Jurisdictional	0.0%	-
31	Pension Expense Provision	23,722	Operating Expense Payroll	88.8%	21,065
32	Post Retirement Benefit Provision	10,797	Operating Expense Payroll	88.8%	9,588
33	Proceeds From Contributions In Aid of Construction	64,629	Net Plant	78.3%	50,605
34	Provision for Bad Debt	431	Uncollectible Accts. Expense	37.1%	160
35	Real Estate Taxes Capitalized	364	RE Tax Allocation	59.5%	217
36	Revenue Subject to Refund - SECA	11,036	Excluded from Jurisdictional	0.0%	-
37	Section 263A - Interest Capitalized	12,060	Reclassified Below the Line	0.0%	-
38	Sports Facilities	244	Excluded from Jurisdictional	0.0%	-
39	Supplemental Employee Retirement Plan	335	Operating Expense Payroll	88.8%	297
40	Taxes Other Than Income - Adj To Actual	9,585	Taxes Other Than Income Alloc	51.7%	4,955
41	Vacation Pay Change in Provision	909	Excluded from Jurisdictional	0.0%	-
42	Workers Compensation Reserve	4,950	Operating Expense Payroll	88.8%	4,396
43	Total Income Tax Additions	\$ 767,961			\$ 439,716

Commonwealth Edison Company

Jurisdictional Income Taxes

2006 Actual Test Year

(In Thousands)

Witness: Houtsma/Frank

Line No.	Income Tax Deductions (A)	Total (B)	Assignment/Allocation Method (C)	Jurisdictional	
				% (D)	\$ (E)
1	Add'l Compensation To Employees - Disposal of Stock	\$ (77)	Operating Expense Payroll	88.8%	\$ (68)
2	Allowance For Funds Used During Construction - Borrowed	(8,783)	Reclassified Below the Line	0.0%	-
3	Charitable Contributions - Paid On or Before 3/15	(651)	Operating Expense Payroll	88.8%	(578)
4	Employee Claims Reserve	(2,679)	Operating Expense Payroll	88.8%	(2,379)
5	Global Agreement Payments	(10,001)	Excluded from Jurisdictional	0.0%	-
6	Incentive Compensation Plan - Bonus	(770)	Operating Expense Payroll	88.8%	(684)
7	Interest Rate Swap and Hedging Transaction - Prior Year	(2,971)	Reclassified Below the Line	0.0%	-
8	Long-Term Debt - Revaluation of Discount Due To Merger	(259)	Excluded from Jurisdictional	0.0%	-
9	Loss on Reacquired Debt - Amortization	(76,674)	Net Plant	78.3%	(60,036)
10	Medicare Part D	(7,512)	Operating Expense Payroll	88.8%	(6,671)
11	Overheads Capitalized	(3,984)	Net Plant	78.3%	(3,119)
12	Pension Costs Capitalized - Books	(12,359)	Net Plant	78.3%	(9,677)
13	PJM Expenses	(295)	Excluded from Jurisdictional	0.0%	-
14	Regulatory Asset - Manufactured Gas Plants	(46,527)	Excluded from Jurisdictional	0.0%	-
15	Regulatory Asset - Procurement Case Costs (FAS 112)	(5,393)	Excluded from Jurisdictional	0.0%	-
16	Regulatory Asset - Rate Case Expenses	(7,315)	Regulatory Asset Excluded	0.0%	-
17	Regulatory Asset - Severance Costs (FAS 112)	(158,000)	Exclude as Ratemaking Adj	0.0%	-
18	Removal Costs	(47,581)	Net Plant	78.3%	(37,256)
19	Repair Allowance	(4,041)	Net Plant	78.3%	(3,164)
20	Revenue Collected - Decommissioning	(66,541)	Excluded from Jurisdictional	0.0%	-
21	Revenue Subject To Refund	(809)	Excluded from Jurisdictional	0.0%	-
22	Severance Payments - Change in Provision	(2,038)	Operating Expense Payroll	88.8%	(1,810)
23	Software Costs Capitalized - Books	(14,046)	Net Plant	78.3%	(10,998)
24	Tax Depreciation - Plant and Equipment	(506,072)	Net Plant	78.3%	(396,254)
25	Tax Gain/Loss - Sale of Property	(21,001)	Net Plant	78.3%	(16,444)
26	Total Income Tax Deductions	<u>\$ (1,006,379)</u>			<u>\$ (549,138)</u>
27	Net Adds and Deductions (Page 2, Col. E, Line 43 + Page 3, Col. E, Line 26)				<u>\$ (109,422)</u>

Commonwealth Edison Company

Jurisdictional Income Taxes (1)

2006 Actual Test Year

(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Jurisdictional (B)
1	Bonus Depreciation Adjustment (applicable to Federal tax only)	\$ (43,692)
2	Illinois Taxable Income (Page 1, Col. B, Line 11 + Page 3, Col. E, Line 27 + Page 4, Col. B, Line 1)	144,156
3	Illinois Income Tax @ 7.30% (Line 2 x 0.073)	10,523 (2)
4	Federal Taxable Income (Page 1, Col. B, Line 11 + Page 3, Col. E, Line 27 - Page 4, Col. B, Line 3)	<u>\$ 177,325</u>
5	Federal Income Tax Liability @ 35% (Line 4 x 0.35)	62,064 (3)
6	Total Current Income Tax Expense (Federal (Line 5)+ Illinois (Line 3))	<u>\$ 72,587</u>
7	Total Deferred Tax Expense (Schedule C-5.2, Page 2, Col. E, Line 35)	<u>\$ 43,244</u>
8	Fuel Tax Credit (reduction of current taxes - Page 2, Col. E, Line 17)	\$ (204) (3)
9	ITC Amortization (Schedule C-5.5, Page 2, Line 17, Col. D + Col. F)	<u>(1,766)</u>
10	Total Income Tax Expense (Lines 6 through 9)	<u>\$ 113,861</u>
11	Electric Operating Income After All Income Taxes	
12	(before interest expense and assignment to resale municipalities) (Page 1, Col. B, Line 4 + Page 1, Col. B,	<u>\$ 391,279</u>
13	Line 9 - Page 4, Col. B, Line 9)	

Note:

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

(2) **Original State Income Tax \$10,645, Revised Income Tax Amount \$10,523, Reduction in Errata Filing \$122**(3) **Original Federal Income Tax \$62,402, Revised Income Tax Amount \$61,860, Reduction in Errata Filing \$542**

Commonwealth Edison Company

Jurisdictional Income Taxes

2006 Actual Test Year

Witness: Houtsma/Frank

- (b) The most recent Illinois State income tax return and any required supporting information have been provided in Section 285.150(h). The State of Illinois imposes a 4.8% income tax on corporations earning income in Illinois. An additional personal property replacement tax of 2.5% is applicable to all corporations subject to the income tax. The combined State tax rate for ComEd is 7.3%. All of the distribution income-producing activities of ComEd are performed within the State of Illinois; therefore, ComEd's financial statements, and the State income taxes presented on Schedule C-1 reflect the State income tax rate of 7.3%.

Commonwealth Edison Company

Interest Synchronization

Unadjusted Delivery Services Rate Base Before Pro Forma and Test Year Adjustments

(In Thousands)

Witness: Houtsma/Frank

<u>Line No.</u>	<u>Description</u> (A)	<u>Test Year Amount</u> (B)
1	Delivery Services Rate Base (Sch. B-1, Page 2)	\$ 5,572,917
2	Weighted Cost of Long-Term Debt (Sch. D-1, page 1)	<u>3.73%</u>
3	Synchronized Interest	\$ 207,870
4	Electric Income Tax Deduction for Interest Expense per Books	<u>348,292</u>
5	Change in Interest-Electric for Tax Calculation	<u>\$ (140,422)</u>
6	Change in Taxable Income-Electric for Tax Calculation	<u>\$ 140,422</u>
7	Change in State Current Income Tax (at 7.30%)	<u>\$ 10,251</u>
8	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ 45,560</u>

Note:

(1) [Line 6 - Line 7] * 35%.

(March 12, 2008 REVISED)

Docket 07-0566

Commonwealth Edison Company

Interest Synchronization
Illinois Jurisdictional Delivery Services Rate Base
(In Thousands)

Witness: Houtsma/Frank

Line No.	Description (A)	Test Year Amount (B)
1	Illinois Jurisdictional Delivery Services Rate Base (Sch. B-1, Page 1)	\$ 7,016,919
2	Weighted Cost of Long-Term Debt (Sch. D-1, page 1)	<u>3.73%</u>
3	Synchronized Interest	\$ 261,731
4	Synchronized Interest Based on Unadjusted Delivery Services	
5	Rate Base (from Page 1)	<u>207,870</u>
6	Change in Interest-Electric for Tax Calculation	<u>\$ 53,861</u>
7	Change in Taxable Income-Electric for Tax Calculation	<u>\$ (53,861)</u>
8	Change in State Current Income Tax (at 7.30%)	<u>\$ (3,932)</u>
9	Change in Federal Current Income Tax (at 35%) (1)	<u>\$ (17,475)</u>

Note:

(1) [Line 7 - Line 8] * 35%.