

Commonwealth Edison Company  
 Adjustments to Plant in Service from Original Cost Audit

For the Test Year Ending December 31, 2006  
 (In Thousands)

Line No.	Description	SOP 98-1	Meters/AR-15	Other Policy & Documentation Rate Base Issues	Total Adjustment (b+c+d)
	(a)	(b)	(c)	(d)	(e)
1	Plant Adjustment per Stipulation	\$ (23,046)	\$ (2,700)	\$ (10,000)	\$ (35,746)
2	Accumulated Depreciation	12,000			12,000
3	Accumulated Deferred Income Taxes	<u>1,000</u>	<u></u>	<u></u>	<u>1,000</u>
4	Net Rate Base	<u>\$ (10,046)</u>	<u>\$ (2,700)</u>	<u>\$ (10,000)</u>	<u>\$ (22,746)</u>
5	Depreciation Rate	20.00% <sup>(1)</sup>	3.33% <sup>(2)</sup>	2.47% <sup>(3)</sup>	
6	Depreciation Expense	<u>\$ (4,609)</u>	<u>\$ (90)</u>	<u>\$ (247)</u>	<u>\$ (4,946)</u>

Note

<sup>(1)</sup> ComEd Schedule C-12, Page 2, Column (C), Line 12.

<sup>(2)</sup> ComEd Schedule C-12, Page 2, Column (C), Line 5.

<sup>(3)</sup> ComEd WPB 2.1a, Page 1, Note 6

Commonwealth Edison Company  
 Adjustments to Pro Forma Additions to Plant in Service

For the Test Year Ending December 31, 2006  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Pro Forma Additions to Gross Utility Plant per Stipulation	\$ 1,308,190	Staff DR. JMO 5.01, attach 1 pg1 & Staff DR TLG 4.03 attach 1
2	Pro Forma Gross Utility Plant per Company Rebuttal	<u>1,479,945</u>	Company Revised Sch B-2 pg 1 col b line 4
3	Proposed Adjustment per Stipulation	<u>\$ (171,755)</u>	Stipulation, p.3
4	Corresponding Adjustments:		
5	Accumulated Depreciation	\$ (4,981)	Page 2, Line 6
6	Accum. Deferred Income Tax	\$ 1,460	Page 2, Line 12
7	Depreciation Expense	\$ (4,242)	Page 2, Line 16
8	New Business Revenues	\$ (3,750)	Stipulation, p.4

Commonwealth Edison Company  
 Adjustments to Pro Forma Additions to Plant in Service

For the Test Year Ending December 31, 2006  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	<u>Accumulated Depreciation</u>		
2	Total Accumulated Depreciation Associated with Plant Adds (1)	\$42,904	ComEd Ex 25.01, Schedule B-2 Page 1, Col B
3	Total Plant Additions	1,479,945	ComEd Ex 25.01, Schedule B-2 Page 1, Col B
4	Accumulated Depreciation as % of Plant Additions	2.90%	Line 2 ÷ Line 3
5	Proposed Adjustment per Stipulation	\$ (171,755)	Page 1, Line 3
6	<u>Adjustment to Accumulated Depreciation</u>	\$ (4,981)	Line 4 x Line 5
7	<u>Accumulated Deferred Income Taxes</u>		
8	Total Accumulated Deferred Taxes Associated with Plant Adds	(\$12,548)	ComEd Ex 25.01, Schedule B-2 Page 1, Col B
9	Total Plant Additions	\$1,479,945	ComEd Ex 25.01, Schedule B-2 Page 1, Col B
10	Accumulated Depreciation as % of Plant Additions	-0.85%	Line 8 ÷ Line 9
11	Proposed Adjustment per Stipulation	\$ (171,755)	Page 1, Line 3
12	<u>Adjustment to Accumulated Depreciation</u>	\$ 1,460	Line 10 x Line 11
13	<u>Depreciation Expense</u>		
14	Composite Depreciation Rate	2.47%	ComEd WPB 2.1a, Page 1, Note 6
15	Proposed Adjustment per Stipulation	\$ (171,755)	Page 1, Line 3
16	<u>Adjustment to Depreciation Expense</u>	\$ (4,242)	Line 14 x Line 15



## Commonwealth Edison Company Adjustments to Rate Case Expense

For the Test Year Ending December 31, 2006  
 (In Thousands)

Line No.	<u>Description</u>	<u>Amount</u>
	(a)	(b)
1	Rate Case Expense per Staff	\$ 3,500 (1)
2	Rate Case Expense per Company	<u>4,881</u> (2)
3	Proposed Adjustment	<u><u>\$ (1,381)</u></u>

	(a)		(b) Company		(c) 1/3		(d) Staff		(e) 1/3		
4	05-0597 Unapproved Rate Case Ex	\$	3,143	(3)	\$	1,048	\$	-	\$	-	
5	07-0566 Rate Case Expense		<u>11,500</u>	(4)	<u>3,833</u>		<u>10,500</u>	(5)	<u>3,500</u>		
6	Total	<u>\$</u>	<u>14,643.00</u>		<u>\$</u>	<u>4,881.00</u>		<u>\$</u>	<u>10,500.00</u>	<u>\$</u>	<u>3,500.00</u>

Notes:

- (1) Line 6 col e
- (2) Line 6 col c
- (3) ComEd Schedule C-2.15 pg 2
- (4) ComEd Schedule C-10
- (5) Reply to Staff Data Request TLG 4.04