

REBUTTAL TESTIMONY

of

THERESA EBREY

Accountant  
Accounting Department  
Financial Analysis Division  
Illinois Commerce Commission

Commonwealth Edison Company

Proposed General Increase in Electric Rates

Docket No. 10-0467

*(Corrected)*

December 23, 2010

**OFFICIAL FILE**

ICC DOCKET NO. 10-0467

Admitted Staff Exhibit No. 16.0 W/Attch

Witness \_\_\_\_\_

Date 1/2/11 Reporter \_\_\_\_\_



## **Schedules**

### **Revenue Requirement Schedules**

Schedule 16.01	Statement of Operating Income with Adjustments
Schedule 16.02	Adjustments to Operating Income
Schedule 16.03	Rate Base
Schedule 16.04	Adjustments to Rate Base
Schedule 16.05	Revenue Effect of Adjustments
Schedule 16.06	Interest Synchronization Adjustment
Schedule 16.07	Gross Revenue Conversion Factor

### **Adjustment Schedules**

Schedule 16.08	Adjustment to Pro Forma Plant Additions
Schedule 16.09	Adjustment for Underground Cable
Schedule 16.10	Adjustment for PORCB Project Costs
Schedule 16.11	Project ITN # 37977 Adjustment
Schedule 16.12	Adjustment to Reallocate General and Intangible Plant
Schedule 16.13	Adjustment to Miscellaneous Fees
Schedule 16.14	Adjustment to New Business Revenues
Schedule 16.15	Original Cost Determination

## **Attachments**

Attachment A	Revised Plant in Service Comparison
Attachment B	Company response to Staff data request TEE 12.04 Attach 02 (PUBLIC)
Attachment C	Workpaper WPC-2.16 revised by Staff

1 Witness Identification

2 Q. Please state your name and business address.

3 A. My name is Theresa Ebrey. My business address is 527 East Capitol Avenue,  
4 Springfield, Illinois 62701.

5 Q. Are you the same Theresa Ebrey who previously provided direct testimony in this  
6 proceeding?

7 A. Yes. I provided direct testimony in this case as ICC Staff Exhibit 1.0 on October  
8 26, 2010.

9 Q. What is the purpose of your rebuttal testimony?

10 A. I am presenting the Staff of the Illinois Commerce Commission's ("Staff," "ICC" or  
11 "Commission") rebuttal Revenue Requirement schedules for Commonwealth  
12 Edison Company ("ComEd" or "Company"). These schedules are based upon  
13 the revisions that the Company made in its rebuttal testimony and Staff's  
14 adjustments thereto.

15 I am also presenting testimony to:

- 16 1. Propose adjustments to the Statement of Operating Income and  
17 Rate Base concerning Interest Synchronization, Pro Forma Plant  
18 Additions, New Business Revenue, Underground Cable Costs, and  
19 PORCB Project Costs;

- 20                   2. Present the schedule reflecting the adjustments to the Statement of  
21                   Operating Income and Rate Base proposed by Staff witness  
22                   Rockrohr for the disallowance of Project ITN # 37977;  
23                   3. Present the schedule reflecting the adjustments to the Statement of  
24                   Operating Income and Rate Base proposed by Staff witness  
25                   Rukosuev for the reallocation of General and Intangible Plant;  
26                   4. Present the schedule reflecting the adjustments to the Statement of  
27                   Operating Income proposed by Staff witness Harden regarding  
28                   miscellaneous fees; and  
29                   5. Recommend language for an Original Cost Determination.

30    Schedule Identification

- 31    Q.    Are you sponsoring any schedules as part of ICC Staff Exhibit 16.0?  
32    A.    Yes. I am sponsoring the following schedules for the Company, which show data  
33           as of, or for the test year ending December 31, 2009:

34    Revenue Requirement Schedules

- 35    Schedule 16.01    Statement of Operating Income with Adjustments  
36    Schedule 16.02    Adjustments to Operating Income  
37    Schedule 16.03    Rate Base  
38    Schedule 16.04    Adjustments to Rate Base  
39    Schedule 16.05    Revenue Effect of Adjustments  
40    Schedule 16.06    Interest Synchronization Adjustment  
41    Schedule 16.07    Gross Revenue Conversion Factor

42    Adjustment Schedules

43	Schedule 16.08	Adjustment to Pro Forma Plant Additions
44	Schedule 16.09	Adjustment for Underground Cable
45	Schedule 16.10	Adjustment for PORCB
46	Schedule 16.11	Project ITN # 37977 Adjustment
47	Schedule 16.12	Adjustment to Reallocate General and Intangible
48	Schedule 16.13	Adjustment to Miscellaneous Fees
49	Schedule 16.14	Adjustment to New Business Revenues
50	Schedule 16.15	Original Cost Determination

51 Revenue Requirement Schedules

52 Q. Please describe Schedule 16.01, Statement of Operating Income with  
53 Adjustments.

54 A. Schedule 16.01 is the same as ICC Staff Exhibit 1.0, Schedule 1.01, described  
55 on pages 3 and 4 of ICC Staff Exhibit 1.0, except that it incorporates Company  
56 and Staff rebuttal testimony positions.

57 Q. Please describe Schedule 16.02, Adjustments to Operating Income.

58 A. Schedule 16.02 identifies Staff's rebuttal testimony Adjustments to Operating  
59 Income. The source of each adjustment is shown in the heading of each column.  
60 Column (ag) is carried forward to Schedule 16.01, page 1, column (c).

61 Q. Please describe Schedule 16.03, Rate Base.

62 A. Schedule 16.03 is the same as ICC Staff Exhibit 1.0, Schedule 1.03 described on  
63 page 4 of ICC Staff Exhibit 1.0, except that it incorporates Company and Staff  
64 rebuttal testimony positions.

65 Q. Please describe Schedule 16.04, Adjustments to Rate Base.

66 A. Schedule 16.04 identifies Staff's Adjustments to Rate Base. The source of each  
67 adjustment is shown in the heading of each column. Column (q) is carried  
68 forward to ICC Staff Exhibit 16.0, Schedule 16.03, column (c).

69 Revenue Effect of Adjustments

70 Q. What is the purpose of Schedule 16.05, Revenue Effect of Adjustments?

71 A. Schedule 16.05 uses the same concept as does ICC Staff Exhibit 1.0, Schedule  
72 1.05. The theory is discussed on ICC Staff Exhibit 1.0, pages 4-5.

73 Interest Synchronization

74 Q. Please describe Schedule 16.06, Interest Synchronization Adjustment.

75 A. Schedule 16.06 uses the same concept as does ICC Staff Exhibit 1.0, Schedule  
76 1.06. The theory is discussed on ICC Staff Exhibit 1.0, page 5.

77 Gross Revenue Conversion Factor

78 Q. Please describe Schedule 16.07, Gross Revenue Conversion Factor ("GRCF").

79 A. Schedule 16.07 uses the same concept as does ICC Staff Exhibit 1.0, Schedule  
80 1.07. The theory is discussed on ICC Staff Exhibit 1.0, page 5.

81 Pro Forma Plant Adjustment

82 Q. Please describe Schedule 16.08, Pro Forma Plant Adjustment.

83 A. Schedule 16.08 presents my adjustment that restates the net utility plant-in-  
84 service balance to December 31, 2010 with pro forma adjustments to allow  
85 certain "known and measurable" projects that will be placed in service prior to  
86 June 30, 2011. Specifically, my adjustment accomplishes the following:

87 1) Disallows pro forma plant additions placed into service after December 31,  
88 2010 that are not known and measurable;

89 2) Adjusts the associated Accumulated Depreciation and Accumulated  
90 Deferred Income Tax ("ADIT") balance on embedded plant at December  
91 31, 2009 to reflect the balance as of December 31, 2010, the same date  
92 for which I have allowed pro forma plant additions; and

93 3) Allows certain discrete projects that are reasonably certain to be placed in  
94 service by June 30, 2011 which have associated costs that are  
95 determinable.

96 Q. Does your rebuttal adjustment differ from the adjustment you presented in your  
97 direct testimony?

98 A. Yes. My rebuttal adjustment restates the net utility plant-in-service as of  
99 December 31, 2010 rather than September 30, 2010. I have also allowed certain  
100 discrete projects reasonably certain to be placed in service by June 30, 2011 as

101 pro forma plant additions based on additional evidence that I have received since  
102 filing direct testimony.

103 Budget Projections do not Satisfy the "Known and Measurable" Standard Required in a  
104 Historical Test Year

105 Q. What is your opinion of the Company's response to your adjustment disallowing  
106 a portion of its pro forma plant additions?

107 A. In my opinion, the Company is attempting to justify its pro forma plant additions  
108 using criteria that would be used to evaluate a future test year.

109 Section 287.20 allows the utility at its option to propose either an historical or  
110 future test year in its rate case filing. Each is defined as follows:

111 a) Historical. Any consecutive 12 month period, beginning no more than  
112 24 months prior to the date of the utility's filing, for which actual data are  
113 available at the time of filing new tariffs; or  
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115 b) Future. Any consecutive 12 month period of forecasted data beginning  
116 no earlier than the date new tariffs are filed and ending no later than 24  
117 months after the date new tariffs are filed.

118 Further, a future test year may be updated under certain situations when

119 "significant and material" changes occur as further defined in Section 287.30(c).

120 In addition, certain additional schedules are required by a utility selecting a future  
121 test year. Among those schedules related to plant additions are:

122 **Section 285.7005 Schedule G-1: Comparison of Prior Forecasts to**  
123 **Actual Data – Prior Three Years**

124 Schedule G-1 shall compare forecast period data to actual data to  
125 demonstrate the reliability and accuracy of the utility's forecast for each of

126 the prior three years. The prior years' forecast data are to represent the  
127 original approved budget for the period.<sup>1</sup>

128 **Section 285.7045 Schedule G-8: Actual Gross Additions and**  
129 **Retirements Compared to Original Budget**  
130 Provide a comparison by plant function of the original budget of capital  
131 additions and retirements to actual capital additions and retirements for  
132 each of the most recent three years.<sup>2</sup>

133 **Section 285.7070 Schedule G-13: Comparison of Actual Financial**  
134 **Results to the Originally Approved Forecast for Each of the Past**  
135 **Twelve Months and Eight Subsequent Months**  
136 Provide a comparison of each month's actual financial results to each  
137 month's forecast within the utility's originally approved annual forecast for  
138 each of the past 12 months at the time of filing and each of the eight  
139 subsequent months as available.<sup>3</sup>

140  
141 The information required by these schedules to be provided for a future test year  
142 is the type of support the Company has provided for its pro forma plant additions  
143 in this case.

144 Q. What has the Company provided in support of its proposed pro forma plant  
145 additions?

146 A. The Company provided testimony by witnesses Donnelly (ComEd Ex. 32.0) and  
147 Donohue (ComEd Ex. 35.0). While the Company protests at length that its pro  
148 forma plant additions are not based on a budget, the evidence provided in  
149 support of the adjustment indicates otherwise.<sup>4</sup>

150 Q. What is your impression of the testimony offered by Mr. Donnelly?

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<sup>1</sup> Section 285.7005(a)

<sup>2</sup> Section 285.7045

<sup>3</sup> Section 285.7070

<sup>4</sup> ICC Staff Ex. 1.0, pp.7-8, lines 153 – 169.

151 A. Mr. Donnelly argues that since the Company has a thorough process in place for  
152 its investment planning, its pro forma plant additions should be approved. Mr.  
153 Donnelly also claims that “evidence shows ComEd will place into service \$529.0  
154 million of additional plant investments from November 1, 2010 through June 30,  
155 2011.”<sup>5</sup> ComEd argues that since the Company plans to put a total of \$1 billion  
156 plant investment into service through June 2011, the projected plant investment  
157 must be known and measurable<sup>6</sup>. In essence, Mr. Donnelly contends that the  
158 details of the plant investment to be included in the revenue requirement of this  
159 case are not important, as the Company will continue to make an investment in  
160 plant up to \$1 billion through June 2011.

161 Q. What is your response to this argument?

162 A. I do not disagree that ComEd has indicated it plans to spend an additional  
163 amount – up to the total budgeted for plant investment. However, the specifics of  
164 that plant investment are a constantly moving target. This is substantiated by the  
165 Attachment A to my testimony which shows the changes in the Company’s  
166 proposed pro forma adjustment over the course of this case alone.

167 Q. Please describe Attachment A to your testimony.

168 A. Attachment A updates the Attachment F to my direct testimony that showed a  
169 comparison of the changes to the pro forma plant adjustment during the course  
170 of this proceeding thus far. While the Company argues that the change in its

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<sup>5</sup> ComEd Ex. 32.0, p. 14, lines 273 - 274.

<sup>6</sup> Id., lines 274 – 276.

171 rebuttal position from its initial filing is only 0.74% change in total dollars  
172 projected<sup>7</sup>, Attachment A indicates that most of the categories have changed  
173 anywhere from a 56.78% decrease to a 162.91 % increase with the one  
174 completely new category, (System Performance) in the Company response to  
175 TEE 3.05 Corrected schedule<sup>8</sup>, now abandoned. Attachment A to my rebuttal  
176 testimony updates Attachment F of my direct testimony to provide the most  
177 recent variances in the individual categories of plant. This establishes that the  
178 estimates are not known and measurable as is required in a historical test year.

179 Q. Please explain further.

180 A. ComEd's response to Staff data request TEE 12.04 Attach 02 (Attachment B)  
181 provides the specific changes to the Company's proposed plant additions  
182 through June 30, 2011 since the Company filed this case. An analysis of that  
183 data reveals the following on Investment Tracking Numbers ("ITN)" Statistics:

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<sup>7</sup> ComEd Ex. 32.0, p. 13, lines 251 – 252.

<sup>8</sup> Staff Ex. 1.0, Attachment F.

Changes in Investment Tracking Numbers from the Initial Filing					
Description	Co Direct Statistics	ITN Statistics in Co Rebuttal			Revised Statistics
		<u>Same</u>	<u>Dropped</u>	<u>New</u>	
Number of ITNs	526	371	155	557	928
Pro forma Plant (thousands)	\$1,038,291	\$(70,794)	\$(102,784)	\$165,879	\$1,030,592
Average/ITN (thousands)	\$1,974	\$(191)	\$(663)	\$298	\$1,111
% Change from Initial Filing		(6.82%)	(9.90%)	15.98%	(0.74%)

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While 371 of the ITNs are included in both the Company's original proposed pro forma plant balance and its updated proposed pro forma plant balance, 155 ITNs have been dropped and 557 new ITNs have been added. The most recent revised Company proposal that is reflected in the last column in the table above includes a decrease of \$173,578,051 ("Same" of \$(70,794,000) plus the "~~Same~~" <sup>"Dropped"</sup> of \$(102,784,000)) or 16.72% ( $\$173,578/\$1,038,291$ ) of the original amount. The new projects reflect an increase of 15.98% ( $\$165,879/\$1,038,291$ ) of the original amount. The Commission has previously indicated how changes of this magnitude demonstrate that the proposed pro forma adjustment is not known and measurable:

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The Commission concludes that Staff's proposed adjustment to ComEd's pro forma distribution capital projects is reasonable and should be approved. The fact that the Company's estimate changed by

198 approximately 10% in a two and one half month period demonstrates that  
199 the pro forma adjustment is not known and measurable based upon the  
200 evidence in the record of this proceeding. (ICC Docket No. 99-0117,  
201 Order on Remand Dated January 15, 2002, Order at 7)

202 While the overall net change may not seem significant (0.74%), the level of  
203 change for each specific project category is significant and indicates that the pro  
204 forma plant additions are not "known and measurable." Not only are the specific  
205 projects changing, the dollars are also being transferred across categories as  
206 decisions are changed.

207 Q. Mr. Donnelly states that "there can be no doubt that ComEd will make hundreds  
208 of millions of dollars of new plant investment by June 30, 2011, and there is zero  
209 probability that ComEd will make no additional investments by that date."<sup>9</sup>  
210 Please comment.

211 A. I do not believe that any of the parties in this case have taken the position that  
212 ComEd will make no additional investment by June 30, 2011. Therefore, to the  
213 extent ComEd bases its arguments on this incorrect premise, those arguments are  
214 not sound and do not respond to the adjustments actually proposed.  
215 Furthermore, for ComEd to simply state that an investment will be made does not  
216 provide the evidence which is required by Part 287.40 for pro forma adjustments  
217 to the test year, nor does the simple statement that the investment will be made

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<sup>9</sup> ComEd Ex. 32.0, p. 22, lines 440 – 442.

218 entitle ComEd to automatic recovery. I spoke to this issue at length in my direct  
219 testimony.<sup>10</sup>

220 Q. Can you provide an example of the Commission's treatment of this type of  
221 argument in prior decisions?

222 A. An example of how the argument posed by the Company has been rejected in  
223 past cases relates to wage and salary increases. Utilities often propose pro  
224 forma adjustments for salary increases extending through the full pro forma  
225 period based on the historical trends of providing annual wage increases coupled  
226 with the assumption that an increase of some kind will be given. However,  
227 unless those salary increases are supported by union contracts or Board actions  
228 committing the utility to those wage increases, the increases are usually rejected  
229 by the Commission because they are not known and measurable.

230 Q. What is your impression of the testimony offered by Mr. Donohue?

231 A. Company witness Donohue provides a discussion of the methodology he used to  
232 determine whether there was sufficient evidence "to support the certainty of  
233 ComEd's planned investments." The specific areas he evaluated addressed 1)  
234 the quality of planning, 2) the accuracy of planning and 3) material budget  
235 variances over 5 previous six-quarter periods<sup>11</sup>, all of which are appropriate  
236 support for the budgeting process used in future test year filings. Nothing in his  
237 testimony addresses a review of specific projects proposed or support for an

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<sup>10</sup> Staff Ex. 1.0, pp. 6 – 10, lines 114 – 205.

<sup>11</sup> ComEd Ex. 35.0, pp. 8-9, lines 164 - 182

238 obligation on the part of the Company regarding implementation of those specific  
239 projects.

240 Q. Under what circumstances would the testimony offered by Mr. Donohue be of  
241 relevance?

242 A. Mr. Donohue's testimony provides the types of support I would expect in a rate  
243 case filing based on a future test year. He describes the process used to  
244 develop and evaluate budgets and projections, which would be the basis for rate  
245 base components in a future test year rate case. He does not address the  
246 known and measurable standard that is necessary in an historic test year filing.

247 Allowance of Discrete Projects to be In Service After December 31, 2010 but by June  
248 30, 2011

249 Q. What are the discrete projects that will be in service after December 31, 2010 but  
250 prior to June 30, 2011 that you propose be allowed as a pro forma plant  
251 addition?

252 A. The projects to be in service between January 1, 2011 through June 30, 2011  
253 that I recommend be included in rate base are listed on Schedule 16.08, page 3<sup>12</sup>  
254 and include:

- 255 1) Summer Critical excluding ITN 29335;
- 256 2) Dearborn 12kV Feeder Ties project;

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<sup>12</sup> Certain of the projects discussed in Mr. Donnelly's testimony will already be in service as of December 31, 2010 so are not included on the schedule for projects after January 1, 2011.

- 257 3) Facility Relocation Projects;  
258 4) New Business ITN 22872; and  
259 5) System Performance ITNs 29259, 6053, and 33538.

260 Q. Discuss the Summer Critical category of costs.

261 A. ComEd witness Donnelly discusses projects deemed "Summer Critical."<sup>13</sup> These  
262 projects were further defined on ComEd Ex. 32.4. These are projects that are  
263 prioritized so that they are "constructed and in service by June 1 each year."<sup>14</sup>

264 While most of the projects listed on ComEd Ex. 32.4 have discrete ITN's, many  
265 remain listed under the "bucket" ITN 29335. Based on discussion with the  
266 Company, it is my understanding that when work is authorized, it is assigned a  
267 specific ITN. Until that time, the dollars remain on reserve in the bucket ITN for  
268 potential work to be identified in the future. Thus, projects on the Summer  
269 Critical list under the "bucket" ITN 29335 are not included in my recommendation  
270 for summer critical projects to be included in rate base.

271 Q. Discuss the Dearborn 12kV Feeder Ties project.

272 A. The category of costs associated with the Dearborn 12kV Feeder Ties project is  
273 categorized as ITN 23622. In the Company's response to Staff data requests  
274 TEE 12.01 and GER 9.02, the Company provided an explanation for the  
275 acceleration of this project that previously was not scheduled to be in service  
276 until later in 2011. I found this explanation sufficient for inclusion of the project in

<sup>13</sup> ComEd Ex. 32.0, pp. 27 – 29, lines 547 – 603.

<sup>14</sup> Id., p. 27, lines 551 – 554.

277 rate base. Almost half of the dollars for this project are expected to be placed in  
278 service by December 2010. Therefore, I am recommending that the balance to  
279 be placed in service during the first two quarters of 2011 be allowed in rate base.

280 Q. Discuss the Facility Relocation Projects.

281 A. Mr. Donnelly discusses costs associated with six of the Facility Relocation  
282 Projects<sup>15</sup>. Four of the projects are expected to go into service during the first  
283 and second quarters of 2011. The remaining two projects are expected to be in  
284 service by December 2010 and are already included in the plant in service at  
285 December 31, 2010.

286 Q. Discuss the New Business category of costs.

287 A. I recommend including in rate base only one of the New Business projects, ITN  
288 22872. The Company's testimony confirms that "it is likely that some projects will  
289 be pushed out into the third quarter or later, or in some cases cancelled."<sup>16</sup> Thus,  
290 all projects but ITN 22872 do not meet the known and measurable standard.  
291 However, with regards to ITN 22782, the Company has indicated in discussions  
292 clarifying responses to Staff data requests that, similar to the Dearborn project, it  
293 has been accelerated for completion by June 2011. In fact, according to the  
294 Company, almost 93% of the total cost for this project will be in service by  
295 December 31, 2010, with the remaining 7% being placed in service in the first

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<sup>15</sup> ComEd Ex. 32.0, pp. 40 – 43, lines 819 – 885.

<sup>16</sup> Id., p. 49, lines 1016 – 1019.

296 quarter of 2011<sup>17</sup>. Since the support provided shows the vast majority of this  
297 project in service by the end of 2010, I recommend that all costs for ITN 22872  
298 be included in rate base.

299 Q. Discuss the System Performance category of costs.

300 A. I recommend three projects for inclusion in rate base in the System Performance  
301 category:

302 ITN 29259 - Spare Transformers >10MVA (HVD Class) West  
303 ITN 6053 - Defined Circuit Improvements  
304 ITN 33538 - Install and Remove HPFF Conduit on TDC745 T lines

305 For ITN 29259, the Company provided copies of purchase orders supporting the  
306 orders and delivery dates<sup>18</sup>. For those transformers scheduled to be delivered in  
307 the first two quarters of 2011, I am limiting my allowed amount to the sum of  
308 those purchase orders provided. The Company provided no explanation for the  
309 difference between the sum of the purchase orders and the amount included for  
310 this ITN in the Company's pro forma adjustment.

311 For ITN 6053, Company testimony<sup>19</sup> indicates that this project includes upgrades  
312 for lightning protection which I interpret to be similar to the basis for summer  
313 critical projects. Therefore, I recommend this project be included in rate base.

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<sup>17</sup> ComEd Ex. 29.2, Workpaper WPR-2.1a, Projections for ITN 22782 (\$13,651,945/\$14,686,487)

<sup>18</sup> ComEd Ex. 32.1.

<sup>19</sup> ComEd Ex. 32.0, p. 56, lines 1134 – 1140.

314 For ITN 33538, Company rebuttal testimony<sup>20</sup> indicates that this multi-year  
315 project is coming to a close in the first half of 2011. Thus, I recommend it be  
316 included in rate base.

317 Q. Please discuss your basis for disallowing projects included in the Company's pro  
318 forma plant additions adjustment.

319 A. For certain programs detailed in Company rebuttal testimony, the Company  
320 admits that the projects anticipated to go into service have not received final  
321 approval (for example, ITN 4920<sup>21</sup>, ITN 11161<sup>22</sup>, ITN 42256<sup>23</sup>). For other  
322 projects, no evidence has been provided to support that they will be in service by  
323 June 2011, short of the Company's "reasonable certainty" blanket statement (for  
324 example, ITN 4928 and Regional Reliability Improvements). Other projects are  
325 generally described as "core part of the work we do every month."<sup>24</sup> The  
326 Company also admits, however, that the "exact list of projects may change as we  
327 prioritize our work throughout the year."<sup>25</sup> Further, the Company's discussion of  
328 "Direct Support" blankets indicates the costs for these projects are "based on  
329 historical data and trends."<sup>26</sup> Finally, the Company indicated that the calculation  
330 of AFUDC is "next to impossible to build into budgets because it is so hard to tell  
331 exactly which projects will be open for over 60 days."<sup>27</sup> All of these statements

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<sup>20</sup> Id., pp. 58-59, lines 1171 – 1191.

<sup>21</sup> Id., p. 51, lines 1063 – 1065.

<sup>22</sup> Id., p. 53, lines 1090 – 1091.

<sup>23</sup> Id., p. 58, lines 1166 – 1167.

<sup>24</sup> Id., p. 64, lines 1281 – 1282.

<sup>25</sup> Id., p. 66, lines 1329 – 1332.

<sup>26</sup> Id., p. 68, lines 1359 – 1362.

<sup>27</sup> Id., lines 1371 – 1373.

332 only support my contention that certain specific projects do not meet the  
333 Commission's known and measurable standard for pro forma plant additions to  
334 an historic test year.

335 Q. Please give an example of a category of costs that you recommend not to be  
336 included in rate base.

337 A. As an example, I recommend the disallowance of the category of costs, "Core  
338 Work managed in Blankets." The Company admits "we are constantly  
339 reprioritizing the projects on the work plan due to emergent requests and agency  
340 scheduling changes."<sup>28</sup> The Company admits that "the amount of dollars going  
341 into service remains relatively true to our budget over time."<sup>29</sup> This evidence  
342 provided by the Company does not support the requirement that the project's  
343 costs meet the known and measurable standard to be included in rate base in a  
344 historical test year to be recovered from ratepayers.

345 Alternatives Offered by AG/CUB witness Efron

346 Q. Do the intervenors offer any alternatives to the Pro forma plant adjustment  
347 proposed by the Company?

348 A. Yes, AG/CUB witness Efron proposes that pro forma plant additions be allowed  
349 through March 31, 2011 because he claims that is approximately three months

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<sup>28</sup> Id, p. 43, lines 901 – 903.

<sup>29</sup> Id, lines 903 – 905.

350 before rates will go into effect and will allow for a true-up of the Company's  
351 forecasts to actual costs as of that date<sup>30</sup>.

352 Q. What is your opinion of this proposal?

353 A. I recommend this proposal be rejected as it is neither representative of a  
354 historical test year nor a future test year. His proposal is more akin to a current  
355 test year which used to be a test year option available to utilities under the  
356 Commission's rules, but is not allowed by Part 287. In addition, the March 31  
357 date is more than 2-1/2 months after the completion of the hearings when the  
358 record will be marked "heard and taken"; thus, there would be no opportunity for  
359 the Parties to analyze any additional evidence that might be offered as support  
360 for the plant additions placed into service between January 1, 2011 and March  
361 31, 2011. In essence, the alternative proposal offered by AG/CUB witness Effron  
362 extends the test year beyond what is allowed by the Commission's test year rule,  
363 Part 287.

364 The Commission has made it clear in its decisions in prior cases that such  
365 updates are inappropriate.

366 On Rehearing in AmerenUE Docket No. 03-0008, it stated:

367 With regard to UE's reallocations among certain accounts to  
368 determine major post-test year plant additions, the Commission  
369 must first acknowledge its atypical use of actual, rather than pro  
370 forma, account allocations. Because this rehearing occurs after the  
371 twelve month period following the filing date of UE's gas rate case,

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<sup>30</sup> AG/CUB Ex. 2.0, p. 5, lines 101 – 104.

372 the Commission believes it is reasonable to take advantage of the  
373 existence of actual cost information. In doing so, the Commission  
374 does not mean to suggest that similar treatment must be accorded  
375 in all similar future situations. (Order on Rehearing, May 5, 2004, p.  
376 6)

377 On Rehearing in the Ameren Illinois Utilities Docket Nos. 09-0306 – 0311(Cons.),  
378 it stated:

379 AG/CUB's method is not adopted for two reasons. First, the  
380 Commission only knows the actual value of AIU's plant additions  
381 through February 28, 2010, because such information was  
382 available by the time evidence was collected during the rehearing  
383 phase of this proceeding. The Commission does not wish to  
384 suggest by adopting AG/CUB's position that rehearing should be  
385 considered a tool for updating the record. Second, some of the  
386 plant that AG/CUB's method would include in rate base has not  
387 been reviewed for prudence. The Commission is hesitant to  
388 include in rate base plant additions that no one outside of AIU has  
389 considered. Even if the actual value of the plant additions is less  
390 than what AIU anticipated in its pro forma adjustments, the  
391 Commission does not believe that such updates are appropriate.  
392 (Order on Rehearing, November 4, 2010, p. 34)

393  
394 As discussed above with regard to the methodology to be used in  
395 making such an adjustment, the Commission will not generally rely  
396 on actual values since they cannot be expected to be available and  
397 the Commission does not want to suggest that rehearing is  
398 generally appropriate for updating numbers. (Id., p. 45)  
399

400 Q. Mr. Efron goes on to state that the Order in ComEd's last rate proceeding,  
401 Docket No. 07-0566, allowed for such a true-up<sup>31</sup>. What is your response?

402 A. What Mr. Efron characterizes as a true-up in Docket No. 07-0566 was nothing  
403 more than an update by the Company of its pro forma plant projection. The  
404 Order in Docket No. 07-0566 issued on September 10, 2008 adopted pro forma

<sup>31</sup> AG/CUB Ex. 2.0, p. 5, lines 104 – 105.

405 plant additions through the second quarter of 2008. The Order did not adopt any  
406 true up methodology with regards to plant additions. My position is based on the  
407 Order's conclusion regarding the criteria to accept allowable pro forma plant  
408 additions. The Staff witness reviewed the Company's support for the pro forma  
409 plant additions similar to the review that I have performed in this case. The order  
410 states:

411 In particular, in his Rebuttal Testimony Staff witness Griffin testifies that  
412 his review of the extensive additional support provided by the Company  
413 shows that (1) capacity expansion projects which composed some of the  
414 pro forma additions were summer critical and were required to be closed  
415 by June 1, 2008; (2) some of the projects were required to be closed by  
416 specific times by a government entity; (3) the capacity expansion projects  
417 are considered short term CWIP that do not accrue AFUDC and (4) the  
418 projects have contracts with completion dates and costs. (Order, p. 28)

419 I have allowed those pro forma plant additions in rate base to the extent that I  
420 have reviewed evidence that supports the project as satisfying the known and  
421 measurable criteria established by Section 287.40.

422 Adjusting Accumulated Depreciation and the Associated ADIT Balance on Embedded  
423 Plant at December 31, 2009 to Reflect the Balance as of December 31, 2010

424 Q. What did the Company offer in rebuttal to your proposal to include Accumulated  
425 Depreciation on 2009 Embedded Plant in Service in Staff's revenue  
426 requirement?

427 A. The Company offered little to rebut Staff's position preferring to emphasize  
428 instead that ComEd intends to file, but has not yet filed<sup>32</sup>, an appeal of the

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<sup>32</sup> Staff's understanding is that on December 15, 2010, the Illinois Supreme Court allowed a ComEd motion for extension of time for filing its petition for leave to appeal to and including January 25, 2011.

429 Appellate Court ruling, which overturned the Commission decision on  
430 accumulated depreciation in Docket No. 07-0566, to the Illinois Supreme Court<sup>33</sup>.

431 Q. Did the Company offer any other rebuttal to your position?

432 A. The only other rebuttal provided was an analysis attempting to prove that a  
433 ComEd 2011 Future Test Year revenue requirement is quite similar to the  
434 Company's 2009 Historical Test Year revenue requirement<sup>34</sup> proffered by ComEd  
435 witness Houtsma using ComEd Ex. 6.3 as support.

436 ComEd Ex. 6.3 indicates that ComEd will be experiencing a declining Net Plant  
437 and Rate Base from 2009 – 2011. The Rate Base Comparison presented on  
438 page 2 of ComEd Ex. 6.3 indicates that while Gross Plant is projected to increase  
439 by \$214 million, Net Plant is projected to decrease by \$440 million over the same  
440 period, more than double the amount of the increase in Gross Plant. This  
441 contributes to a 2011 Future Test Year Rate Base that is projected to be less  
442 than the 2009 Historical Test Year Rate Base by \$247 million.

443 Q. Has the Commission provided instruction on such a scenario in a past Order?

444 A. Yes. In a prior rate case, the Commission found that under this scenario, no pro  
445 forma plant additions would be appropriate in a rate case filing:

446 In a situation where there is a demonstrated trend of significant increases  
447 of net plant in service, the Commission might be inclined to find that post

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<sup>33</sup> ComEd Ex. 29.0, p. 7, lines 136 – 141.

<sup>34</sup> Id., p. 8, lines 148 – 157.

448 test year capital additions should be reflected in rate base. Similarly, if a  
449 utility demonstrated significant post test year capital additions that were  
450 not largely or entirely off-set by increases in accumulated depreciation, the  
451 Commission might be inclined to allow post test year capital additions to  
452 rate base. While either of those situations may have been present in  
453 Docket 01-0423 or Docket 01-0432, cited by the parties, the record is  
454 clear that neither of these situations is present with respect to CIPS. In the  
455 case of UE, however, posttest year capital additions are not offset fully by  
456 increases in accumulated depreciation. The Commission finds that CIPS'  
457 proposed post-test year pro forma capital additions to the historical test  
458 year, if adopted, would result in a mismatch of costs and revenues that  
459 may be expected for the period during which rates are in place. Due to the  
460 circumstances present here it would result in an overstatement of rate  
461 base. Accordingly, the AG's proposal to eliminate the post-test year  
462 capital additions and reduce depreciation expense by \$112,000 is adopted  
463 for CIPS. (Order, Docket Nos. 02-0798/03-0008/03-0009 (Cons.), October  
464 22, 2003, p. 10)

465 ComEd Ex. 6.3 does not support the Company position, but supports Staff's  
466 position that the adjustment to accumulated depreciation on embedded plant is  
467 appropriate.<sup>35</sup>

468 Q. Ms. Houtsma also discusses "overstated rates" and offers ComEd Ex. 29.3  
469 regarding that issue<sup>36</sup>. Please comment.

470 A. My testimony in this case does not conclude that rates will be overstated if the  
471 accumulated depreciation on embedded plant is not rolled forward as Ms.  
472 Houtsma implies. ComEd Ex. 29.3 also implies that the calculated ROEs are all  
473 directly related to the lack of an adjustment for accumulated depreciation in the  
474 revenue requirement setting rates in the applicable cases. Thus, the ROE  
475 calculation presented on ComEd Ex. 29.3 would need to consider ALL variances

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<sup>35</sup> I am not suggesting that ComEd should be prohibited from recovering any portion of its post-test year pro forma plant additions in its revenue requirement in this proceeding. Rather the excerpt from the 2003 Ameren Order simply refers to how the Commission has treated instances of declining rate base which is evident in ComEd Ex. 6.3.

<sup>36</sup> ComEd Ex. 29, pp. 8-9.

476 between the approved revenue requirements used to set rates and the actual  
477 results of operations for each year to provide convincing evidence.

478 Q. Has the Commission ruled on the issue of Accumulated Depreciation on  
479 Embedded plant since your direct testimony filing?

480 A. Yes, in Ameren Docket Nos. 09-0306 – 09-0311(Cons.) on Rehearing, the  
481 Commission upheld its decision in the initial case to reflect Accumulated  
482 Depreciation on Embedded Plant through the date of the pro forma plant  
483 additions stating:

484 In situations in which the record supports an adjustment for accumulated  
485 depreciation, the Commission generally finds that (in addition to the  
486 adjustment that AIU proposes) adjusting rate base by (1) adding the  
487 utility's pro forma adjustments for plant additions during the pro forma  
488 period (as approved by the Commission) and (2) subtracting the pro forma  
489 period increase in the reserve for accumulated depreciation associated  
490 with plant existing as of the end of the historic test year is the appropriate  
491 methodology for making such adjustments. (Order on Rehearing,  
492 November 4, 2010, p. 34)

493 It also addressed the companion adjustment to Accumulated Deferred Income  
494 Taxes ("ADIT") as follows:

495 AIU proposed a pro forma adjustment to rate base to reflect plant  
496 additions made after the end of the test year. In quantifying the impact on  
497 rate base, AIU reflected reductions to rate base for accumulated  
498 depreciation and ADIT associated with the post-test year plant additions.  
499 This fact contributes to the Commission's finding that an adjustment to the  
500 ADIT balance is essentially a companion or derivative adjustment to the  
501 accumulated depreciation. Because the Commission has adopted post-  
502 test year changes in accumulated depreciation for existing plant, the  
503 Commission concludes that the companion adjustment for post-test year  
504 changes in ADIT associated with existing plant should also be made. (Id.,  
505 p. 49)

506 Q. Please explain why you propose an adjustment reflecting accumulated  
507 depreciation on embedded plant through the period ending December 31, 2010,  
508 given that you are allowing some discrete pro forma plant additions that extend  
509 beyond that date.

510 A. When considering pro forma plant additions, the Commission should also consider  
511 the extent to which the post test year additions are effectively "rolling forward" the  
512 gross plant balance and the corresponding pro forma adjustments required to  
513 balance regulatory lag and the matching principle. Since I am accepting all plant  
514 additions placed into service as of December 31, 2010, the companion adjustments  
515 to accumulated depreciation and ADIT should likewise be reflected. In my opinion,  
516 the discrete projects I am allowing beyond December 31, 2010 do not reflect a  
517 "rolling forward" of gross plant<sup>37</sup>; therefore, I am not proposing to extend the  
518 adjustments to accumulated depreciation on embedded plant and ADIT beyond  
519 December 31, 2010. In the event the Commission does not adopt my limitation on  
520 pro forma plant additions, I recommend that the Accumulated Depreciation and  
521 associated ADIT be adjusted to reflect whatever date is used for measurement of  
522 pro forma plant additions for a correct valuation of net plant.

523 New Business Revenues

524 Q. Please describe Schedule 16.14, Adjustment to Revenues for New Business.

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<sup>37</sup> The additional amount I recommend be allowed in the pro forma plant additions is 12.9% (\$46,995,000/\$364,534,000) of the amount the Company projects will be in service for the same time period.

525 A. Schedule 16.14 presents the adjustment to the Company proposed revenues  
526 resulting from new business. Since my proposed adjustment disallows 19.87%  
527 of the Company's proposed pro forma plant additions for new business, I am  
528 reducing the revenues included in the Company's rebuttal revenue requirement  
529 by the same 19.87%, consistent with the Company's recommendation<sup>38</sup>. I  
530 recommend that any adjustment to the Company proposed level of pro forma  
531 plant additions in the category of New Business approved in the final order be  
532 likewise reflected in an adjustment to the New Business Revenues.

533 Underground Cable Costs

534 Q. Please describe Schedule 16.09, Adjustment to Underground Cable Costs.

535 A. Schedule 16.09 presents my adjustment to remove underground cable costs.  
536 Company witness Houtsma claims that the "premise that led to the adjustment is  
537 no longer relevant."<sup>39</sup> This statement, however, conflicts with the Commission's  
538 acceptance of the adjustment that was approved in the case to disallow  
539 \$18,730,380 in costs from plant-in-service. If the premise was no longer  
540 relevant, the entire adjustment would have been rejected. The argument  
541 presented by Ms. Houtsma as further evidence of 2005 – 2006 plant additions is  
542 simply taking another bite at the apple that has already been considered. The  
543 Company should not be allowed to reargue an issue that has already been  
544 considered and decided by the Commission.

<sup>38</sup> ComEd Ex. 30.0, p. 25, lines 534 – 537.

<sup>39</sup> ComEd Ex. 29.0, pp. 11-12, lines 228 – 231.

545 PORCB Project Costs

546 Q. Please describe Schedule 16.10, Adjustment to PORCB Project Costs.

547 A. Schedule 16.10 presents my adjustment to remove costs associated with the  
548 Company's PORCB Project from the revenue requirement. While the Company  
549 has not provided any compelling argument to convince me to abandon my  
550 adjustment, I have corrected the amount of the adjustment based on the  
551 testimony of Company witness Fruehe, ComEd Ex. 30.0.

552 I agree that my original adjustment did double-count a portion of the pro forma  
553 plant additions for PORCB costs<sup>40</sup>. My rebuttal position removes only those  
554 PORCB costs expected to be in service at December 31, 2010 since I  
555 recommend disallowance of most costs beyond that date in the Company's pro  
556 forma plant adjustment. Based on the information included on ComEd Ex. 29.2,  
557 that amount is \$11.691 million. The companion adjustments related to this  
558 disallowance were extrapolated from the amounts included in the Company's  
559 response to Staff data request TEE 7.03.

560 Q. The Company opines that if costs are limited for recovery under the Rider  
561 PORCB proceeding (Docket No. 10-0138, "PORCB Docket"), the disallowed  
562 costs should be recovered through base rates in this proceeding<sup>41</sup>. How does  
563 the Commission address costs to be recovered in the Order issued in the  
564 PORCB Docket on December 15, 2010?

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<sup>40</sup> ComEd Ex. 30.0, pp. 30-31, lines 651 – 655.

<sup>41</sup> ComEd Ex. 10.0, p. 28, lines 576 – 579.

565 A. In its conclusion on the issue of cost recovery in the Order issued in the PORCB  
566 Docket, the Commission found:

567 In this proceeding, this Commission is *not* approving any costs. To be  
568 clear, in the instant proceeding, we are only approving the recovery  
569 mechanism for prudently-incurred costs. We further agree with Staff that  
570 the substantial increase in cost estimates on the part of ComEd is  
571 troubling, due to the fact that these costs have not been substantiated.  
572 We note that while the Commission is not approving any expenditure,  
573 ComEd witnesses have stated, more than once that ComEd has made  
574 expenditures during the past two years that are for its PORCB program.  
575 (Order, December 15, 2010, pp. 32-33)

576 And -

577 While ComEd vigorously objects to Staff's requests for verification of its  
578 cost estimates, there is nothing unusual in Staff's requests for assurances  
579 that ComEd's cost estimates were valid. We note that ComEd's \$0.50  
580 cost recovery mechanism proposal, and, the percentage proposal that  
581 Staff recommended as a cost recovery mechanism, were based upon the  
582 original estimate of costs made by ComEd. Yet, the (approximately) 40%  
583 cost increase was made for the first time in rebuttal testimony. Since  
584 ComEd has not substantiated the veracity of its (approximately) 40% cost  
585 increase, it should be limited to recover the amount, upon which, the  
586 parties in this proceeding based their proposals. We therefore adopt  
587 Staff's recommendation to limit ComEd's CB Adjustment rate for the First  
588 Application Period to the amount that ComEd originally proposed, which is  
589 \$12,596,214. ComEd should evaluate the CB Adjustment rate that is in  
590 effect for the First Application Period when it files the first annual report at  
591 the end of the first calendar year. (See, ComEd's tariffs, Original Sheet  
592 No. 399). At that time, if ComEd's cost estimates establish that an  
593 increase to the CB Adjustment is warranted, ComEd can file for new rates,  
594 for which, it shall file the appropriate supporting documentation, as is  
595 required by law. ComEd is further encouraged to provide any supporting  
596 documentation regarding increased cost estimates to Commission Staff, in  
597 advance of the filing of this report, in order to allow adequate time for  
598 analysis and evaluation of these estimates. (Id., pp. 37-38)

599 Q. How does this conclusion relate to the position taken by the Company?

600 A. The Commission makes itself clear that it was not approving any costs in the  
601 PORCB Docket; thus, there was no disallowance of any costs. The Company  
602 was merely restricted in the costs to be included in the CB Adjustment for the  
603 First Application Period. ComEd was encouraged to evaluate its CB Adjustment  
604 rate and to file for new rates at the end of the first year, as well as providing the  
605 documentation to support such an increase. Since no costs were disallowed  
606 from recovery in the PORCB Docket, my adjustment to remove PORCB costs  
607 from the Company's proposed pro forma plant additions adjustment is  
608 appropriate.

609 Q. According to ComEd witness Fruehe, the Company is seeking assurance that the  
610 costs associated with PORCB are included in either Rider PORCB or in base  
611 rates.<sup>42</sup> Has the Commission made a finding concerning recovery of costs  
612 associated with PORCB?

613 A. Yes. In the Order in the PORCB Docket, the Commission concluded:

614 It therefore appears that the General Assembly intended to have all POR  
615 or UCB costs to be recovered through the tariffs that ComEd has filed in  
616 this proceeding, subject to a prudence review. Stated another way, the  
617 language above is indicia that the General Assembly intended to have  
618 POR and UCB costs segregated from the costs that would be included in  
619 base rates. (Id., p. 31)

620 Since the Company characterizes the costs as PORCB, there would be no  
621 reason to consider them for inclusion in base rates according to this Commission  
622 conclusion. While the Company voices concern that the costs may be identified

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<sup>42</sup> ComEd Ex. 30.0, p. 30, lines 636 – 638.

623 as inappropriate for recovery under the rider, it is the Company's burden to  
624 provide proof that they are appropriate for recovery as PORCB costs. This is no  
625 different from costs that are reviewed under any other rider reconciliation  
626 situation. Further, the review of the PORCB costs will occur during the  
627 reconciliation proceedings pursuant to the recently approved Rider PORCB  
628 tariffs. At that time, the Commission and interested parties will have a sufficient  
629 opportunity to review the various costs incurred by ComEd.

630 Q. What is your opinion of the testimony provided by ICEA witness Fein regarding  
631 PORCB costs?

632 A. ICEA witness Fein does not take a position on the ComEd proposal. Mr. Fein  
633 simply asks the Company to provide discussion in rebuttal testimony to "explain  
634 (1) how such expenditure is essential to the provision of its PORCB service such  
635 that without such expenditure PORCB could not be provided; and (2) in what  
636 way(s) the expenditure aids ComEd's current or future operations or service to  
637 customers outside of PORCB."<sup>43</sup> ComEd provided extensive discussion of the  
638 PORCB Costs and how the changes to the Billing and Related Systems were  
639 planned and carried out in order to implement PORCB by December 2010.<sup>44</sup>  
640 However, as stated above, Staff has not had the opportunity to verify that every  
641 single dollar in ComEd's PORCB costs is indeed incremental to the requirement  
642 to provide PORCB. Therefore, if, during the PORCB reconciliation proceedings,  
643 some of the costs ComEd included in its PORCB estimates will be found to be

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<sup>43</sup> ICEA Ex. 1.0, p. 13, lines 14 – 18.

<sup>44</sup> ComEd Ex. 36.0, pp. 3 – 20.

644 more appropriately included in base rates, those capitalized costs may be  
645 considered in the revenue requirement in a future rate case.

646 Q. Did anything in ComEd's testimony convince you that costs should be recovered  
647 under base rates rather than through the recovery mechanism approved in the  
648 PORCB Docket?

649 A. No. However, this should not be taken as my recommendation that the costs  
650 associated with the processes discussed in ComEd witness Marquez's testimony  
651 should somehow be deemed pre-approved for recovery under the PORCB tariff  
652 language. A major concern in the PORCB Docket was the 40% increase in  
653 estimated costs that was raised late in that proceeding. The explanation  
654 provided by the Company that the increase was due to the allocation of costs to  
655 PORCB was never fully vetted due to the time constraints in that case. Nothing  
656 has been provided by ComEd in this case to explain those cost allocations that  
657 parties could potentially take issue with. I recommend that the Commission  
658 ensure that any allocations are fully vetted in the future reconciliation  
659 proceedings associated with PORCB.

660 Q. What is your opinion of the testimony provided by Dominion witness Christ  
661 regarding PORCB costs?

662 A. I disagree with the proposal offered by Dominion witness Christ. Mr. Christ  
663 recommends that ComEd be limited to recovery of \$2 million through base

664 rates<sup>45</sup>. While not specifically stated in his testimony, it seems he is  
665 recommending that approximately \$14 million proposed for recovery for PORCB  
666 costs be disallowed from any recovery mechanism by the Company.

667 In my opinion, this proposal is flawed for two reasons. First, his basis for the  
668 limitation of \$2 million is based strictly on the amounts he believes PECO and the  
669 Ameren utilities incurred in modifying their billing systems to implement POR.  
670 The Commission has already considered Dominion's argument in the PORCB  
671 Docket:

672 Finally, we are not persuaded by Dominion's argument that Section 16-  
673 118(d) of the Act does not provide for the recovery of start-up costs for CB  
674 (consolidated billing) services. This statute concerning consolidated billing  
675 provides that:

676 The tariff filed pursuant to this subsection (d) may also include  
677 other just and reasonable terms and conditions and *shall provide*  
678 *for the recovery of prudently incurred costs associated with the*  
679 *provision of service pursuant to this subsection (d) . . .*

680 (220 ILCS 5/16-118(d); emphasis added). Therefore, it appears that, as  
681 long as ComEd's start-up costs for consolidated billing are prudently-  
682 incurred, they are recoverable.

683 On Exceptions, Dominion argues that the conclusion above (in the  
684 ALJPO) misconstrues the law because, according to Dominion, Section  
685 16-118(d) simply quotes the "recovery of prudently incurred costs."  
686 Dominion concludes that therefore, this provision only allows recovery of  
687 ongoing costs of the UCB program. (Dominion Brief on Exceptions at 4).  
688 However, absent from Dominion's argument is any discussion of why a  
689 start-up cost is not one that is prudently-incurred.

690 While we share Dominion's concern regarding the fact that the bulk of the  
691 start-up costs appearing to be costs that are not connected to UCB costs,  
692 (See, Dominion Brief on Exceptions at 5-6) and, we note Dominion's  
693 properly-cited statutory construction argument, we fail to see how  
694 prudently-incurred "start-up costs" are not costs that are "prudently-  
695 incurred." The section of the statute that Dominion cites allows all

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<sup>45</sup> Dominion Ex. 1.0, p. 13, lines 235 – 247.

696 prudently-incurred costs. An argument could be made that this section of  
697 this statute encompasses more costs than the section of the statute  
698 regarding POR services. While make no such determination in the instant  
699 proceeding here, we note that the proper forum for the determining the  
700 propriety of any cost recovery will be in a reconciliation proceeding, not  
701 here. (Order, p. 25)

702 Second, the recommendation that the PORCB costs be recovered through base  
703 rates has also been previously considered by the Commission and rejected as I  
704 discussed above.<sup>46</sup>

705 Project ITN # 37977

706 Q. Please describe Schedule 16.11, Project ITN # 37977 Adjustment.

707 A. Schedule 16.11 presents the adjustment to reflect the disallowance of Project  
708 ITN # 37977 as revised in the Rebuttal Testimony of Staff witness Rockrohr<sup>47</sup>.

709 Reallocation of General and Intangible Plant

710 Q. Please describe Schedule 16.12, Adjustment to Reallocate General and  
711 Intangible Plant.

712 A. Schedule 16.12 presents the adjustment to reflect the reallocation of General and  
713 Intangible Plant as recommended in the Direct Testimony of Staff witness  
714 Rukosuev<sup>48</sup>.

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<sup>46</sup> See lines 545 – 556 above.

<sup>47</sup> Staff Ex. 21.0, pp. 10-11, lines 213 - 221.

<sup>48</sup> Staff Ex. 12.0, p. 17, lines 386 – 391.

715 Adjustment to Miscellaneous Fees

716 Q. Please describe Schedule 16.13, Adjustment to Miscellaneous Fees and  
717 Charges.

718 A. Schedule 16.13 presents the adjustment to miscellaneous fees as recommended  
719 in the Direct Testimony of Staff witness Harden<sup>49</sup>. The derivation of the  
720 adjustment is included as Attachment C to my testimony which will be sponsored  
721 in the rebuttal testimony of Staff witness Harden to be filed on December 30,  
722 2010.

723 Original Cost Determination

724 Q. Please describe Schedule 16.15, Original Cost Determination.

725 A. Schedule 16.15 provides my calculation of the amount to be approved in the  
726 original cost determination in the final order, based on Staff's rebuttal position  
727 and as described in my direct testimony. I recommend that the Commission  
728 include the following provision in this proceeding's Order:

729 It is further ordered that the \$13,904,344 original cost of plant at  
730 December 31, 2009, reflected on Staff Schedule 16.15 is unconditionally  
731 approved as the original cost of plant.

732 The actual dollar amount in the finding paragraph should reflect the historic plant  
733 as of December 31, 2009 as approved in the final order in this proceeding.

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<sup>49</sup> Staff Ex. 11.0, pp. 28 and 31-32.

734 Conclusion

735 Q. Does this question end your prepared rebuttal testimony?

736 A. Yes.

Commonwealth Edison Company  
 Plant in Service Comparison  
 (In Dollars)

**January 2010 - June 2011 Jurisdictional Plant In Service**

	<u>per TEE 3.05</u> <u>Corrected</u>	<u>per WPB-2.1a in</u> <u>285 Filing</u>	<u>percentage</u> <u>change</u>	<u>per ComEd Ex.</u> <u>29.2</u>	<u>percentage</u> <u>change</u>
<b><u>Distribution Plant</u></b>					
Back Office	\$ (20,006,852)	\$ (19,908,561)	-0.49%	\$ (17,023,030)	14.49%
Capacity Expansion	72,174,496	82,759,700	-12.79%	78,144,776	-5.58%
Corrective Maintenance	278,479,834	248,358,222	12.13%	324,057,758	30.48%
Facility Relocation	81,585,780	71,760,452	13.69%	75,135,861	4.70%
New Business	206,457,341	253,504,679	-18.56%	193,269,142	-23.76%
System Performance	153,301,283	132,212,174	15.95%	154,823,331	17.10%
Capitalized Overheads	35,333,494	49,153,077	-28.12%	21,244,060	-56.78%
Customer \ Non Ops	60,908,343	61,050,188	-0.23%	37,655,599	-38.32%
<b>Distribution Plant Total</b>	<b>\$ 868,233,719</b>	<b>\$ 878,889,932</b>	<b>-1.21%</b>	<b>\$ 867,307,497</b>	<b>1.32%</b>
<b><u>General Plant</u></b>					
Tools	\$ 6,376,939	\$ 8,136,136	-21.62%	\$ 6,237,458	-23.34%
Vehicles	32,578,913	27,410,699	18.85%	27,843,001	1.58%
Communications Equipment \ SCADA	1,891,491	2,376,054	-20.39%	1,784,926	-24.88%
Real Estate	15,495,940	24,949,049	-37.89%	19,458,140	-22.01%
Other General Plant (2)	22,810,631	12,587,496	81.22%	33,093,773	162.91%
System Performance	3,845,516	-	- New Category	-	-
<b>Intangible Plant</b>	<b>\$ 72,323,394</b>	<b>83,941,537</b>	<b>-13.84%</b>	<b>74,867,356</b>	<b>-10.81%</b>
<b>General and Intangible Plant Total</b>	<b>\$ 155,322,824</b>	<b>\$ 159,400,972</b>	<b>-2.56%</b>	<b>\$ 163,284,654</b>	<b>2.44%</b>
<b>Overall Total</b>	<b>\$ 1,023,556,542</b>	<b>\$ 1,038,290,904</b>	<b>-1.42%</b>	<b>\$ 1,030,592,151</b>	<b>-0.74%</b>

Updated Pro Forma ITN listing Comparing Original to 11/22 Update

Category	Original	Same Lines	Dropped	New	Revised	Overall Change
Back Office	(19,908,561)	25,387,798	(23,959,164)	1,456,897	(17,023,030)	2,885,531
Cap Overheads	49,153,077	(35,452,496)	-	7,543,479	21,244,060	(27,909,017)
Capacity Expansion	82,759,700	(32,159,256)	(7,480,984)	35,025,316	78,144,776	(4,614,924)
Corrective Maintenance	248,358,222	64,692,313	25,909	10,981,314	324,057,758	75,699,536
Facility Relocation	71,760,452	(6,961,490)	(3,752,429)	14,089,327	75,135,861	3,375,409
Intangible Plant	83,941,537	(26,370,074)	(7,521,542)	24,817,435	74,867,355	(9,074,182)
New Business	253,504,679	(54,312,905)	(29,132,009)	23,209,376	193,269,142	(60,235,538)
Non-Ops	61,050,188	(13,991,169)	(10,329,025)	925,605	37,655,599	(23,394,589)
General Plant - Other	12,587,496	3,645,070	(5,437,807)	22,299,013	33,093,773	20,506,277
General Plant - Real Estate	24,949,049	3,044,297	(13,906,893)	5,371,687	19,458,140	(5,490,908)
General Plant - SCADA	2,376,054	(606,178)	-	15,050	1,784,926	(591,128)
System Performance	132,212,174	3,404,340	(937,980)	20,144,796	154,823,331	22,611,156
General Plant - Tools	8,136,136	(1,898,678)	-	-	6,237,458	(1,898,678)
General Plant - Vehicles	27,410,699	784,557	(352,256)	-	27,843,001	432,301
<b>Total</b>	<b>1,038,290,904</b>	<b>(70,793,872)</b>	<b>(102,784,178)</b>	<b>165,879,296</b>	<b>1,030,592,149</b>	<b>(7,698,755)</b>

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							Update Pro Forma (11/22)	Original Pro Forma
10104	10104: Back Office: ComEd: Electric	Back Office	(4)	Same			(317,208)	(317,204)
14684	14684 - Training West - Capital Dept Costs	Back Office	161,114	Same			58,190	(102,924)
22326	22326: ComEd Capital Management Challenge	Back Office	(44,245,504)	Same			(18,506,000)	25,739,504
23162	23162: ***REDACTED***	Back Office	190,691	Same			190,745	55
99999	ComEd Orphan	Back Office	25,979	Same			94,346	68,367
21062	21062: T-COMED Substation CM - Expense	Back Office	14,624		Dropped			(14,624)
29102	29102 - COMED Substation CM - CAPITAL-D	Back Office	54,112		Dropped			(54,112)
29944	29944: E&PM Carry Forward Efficiency Savings	Back Office	(6,611,607)		Dropped			6,611,607
35058	35058: EPS Orphan Placeholder: ComEd	Back Office	144		Dropped			(144)
35303	35303: ***REDACTED*** Development & Cap Expansion	Back Office	423		Dropped			(423)
39318	39318: T&S Resource Balance Budget Build	Back Office	12,932,816		Dropped			(12,932,816)
39656	39656: C&M FTE Placeholder Budget Build	Back Office	17,547,871		Dropped			(17,547,871)
40497	40497: ***REDACTED***	Back Office	(25,124)		Dropped			25,124
41896	41896: ***REDACTED***	Back Office	7,977		Dropped			(7,977)
43084	43084: PI-STREATOR-KENT ST-SIDE STS	Back Office	37,927		Dropped			(37,927)
6858	6858: ***REDACTED***	Back Office				New	4,773	4,773
10105	10105: Department: ComEd	Back Office				New	596,282	596,282
22603	22603: ***REDACTED***	Back Office				New	(1,345)	(1,345)
40956	40956: Accounting - Reporting Legacy	Back Office				New	(432,759)	(432,759)
45000	45000 - Glod Property Easement	Back Office				New	20,000	20,000
45033	45033: ***REDACTED***	Back Office				New	33	33
45056	TSS937 Lee County Energy Center	Back Office				New	137	137
45063	45063: ***REDACTED***	Back Office				New	14	14
45262	45262: ***REDACTED***	Back Office				New	422	422
45277	45277: ***REDACTED***	Back Office				New	72	72
45278	45278: ***REDACTED***	Back Office				New	221	221
45343	ITN 45343: AFUDC Forecast - BO - OSVP Admin	Back Office				New	1,269,046	1,269,046
35253	35253-Capitalized Overheads-A&G-CapEx	Cap Overheads	(19,908,561)	25,387,797.6	(23,959,163.7)	1,456,896.9	(17,023,030)	2,885,531
45933	45933-Capitalized Overheads-Distribution-CapEx	Cap Overheads	49,153,077	Same		New	13,700,581	(35,452,496)
		<b>Cap Overheads Total</b>	<b>49,153,077</b>	<b>(35,452,496.1)</b>	<b>-</b>	<b>7,543,479.2</b>	<b>7,543,479</b>	<b>7,543,479</b>
5856	5856:Northwest Reliability Prj-TDC510 West Rutand	Capacity Expansion	5,734	Same			21,244,060	(27,909,017)
11606	11606: Direct Support: Cap Exp: ComEd: Electric	Capacity Expansion	6,834,262	Same			6,286	552
11613	11613: AFUDC: ComED: Cap Exp: Electric	Capacity Expansion	118,253	Same			1,130,675	(5,703,587)
14235	14235: TDC570 Elgin - Relieve conduit thermal load	Capacity Expansion	384,320	Same			118,615	362
15662	15662: TSS176 Stillman Valley-Inst TR77 40MVA	Capacity Expansion	8,047,608	Same			1,717,450	1,333,130
16542	16542 Projects between \$100k & \$5M (2009-2015)	Capacity Expansion	18,193,200	Same			6,017,046	(2,030,562)
16664	16664: Duct Occupancy Initiative (2009-2013)	Capacity Expansion	1,706,872	Same			7,403,714	(10,789,486)
24142	24142: CE Distrib Transformers-Capacity Expansion	Capacity Expansion	8,558,093	Same			5,246	(1,701,626)
24548	24548-3P080200 Relieve Y1943 new fdr Y84032 Quarry	Capacity Expansion	1,389,540	Same			1,315,446	(7,242,647)
25382	25382: 7P080001 Upgd TR76.77 to 60MVA-TSS107 DIXON	Capacity Expansion	812,007	Same			1,262,268	(127,272)
27903	27903: 4P092300 Relieve OL on TR52 SS249	Capacity Expansion	1,266,279	Same			735,222	(76,785)
27924	27924: 7P080007 Relieve 103% SNOL on TR52/ DCH53	Capacity Expansion	205	Same			2,044,259	777,979
27942	27942: 8P080204 Install new feeder F2799	Capacity Expansion	2,845	Same			395,861	395,656
29335	29335 Cap Exp Baseline Work Bucket (2009-2014)	Capacity Expansion	18,010,935	Same			2,845	0
32111	32111: Install Distribution Capacitors	Capacity Expansion	1,678,786	Same			10,757,018	(7,253,917)
33393	33393: 1P090202 Install new feeder X5435 Clybom	Capacity Expansion	1,236,251	Same			532,598	(1,146,188)
37894	37894-6P100200-Install new feeder W8023 TDC580 DG	Capacity Expansion	2,645,458	Same			1,897,922	661,671
37895	37895: 6P100201 Install new feeder D9318 Burr Ridge	Capacity Expansion	1,067,480	Same			2,256,590	(388,867)
38735	38735_3P100400 RELIEVE Y13047 WITH Y13076	Capacity Expansion	448,107	Same			835,899	(231,582)
38994	38994: 7P100003-Relieve 2% WNOL @DCB39-Baileyville	Capacity Expansion	445,703	Same			473,796	25,689
39034	39034 1P100200 Install X1492 to Northwest Terminal	Capacity Expansion	741,253	Same			337,203	(108,500)
39059	39059 PD 6P100202-Install new fdr W8024 TDC580 DG	Capacity Expansion	1,366	Same			1,062,946	321,693
39856	39856: 7P100600-2010 CapProg. Instl caps on L17630	Capacity Expansion	237,632	Same			(16,907)	(18,273)
41397	41397: 6P100400 - Breakup 4kV network in LaGrange	Capacity Expansion	684,396	Same			2,418	(235,214)
41457	41457: 5P100404 Breakup 4kV network in Brookfield	Capacity Expansion	533,671	Same			579,094	(105,302)
							531,566	(2,105)

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42937	7P100403 Riv 2% OVLD @ TDC389 & SNOL R8923	Capacity Expansion	26,615	Same			212,956	186,342
43037	43037_PD #3P100404 Rel 4kV ckt Bum543 via Z15073	Capacity Expansion	12,761	Same			319,158	306,398
43077	43077: 4P100404 -Rlv OVLD on A424 & low vltg area	Capacity Expansion	66,481	Same			392,518	326,037
43085	43085 PD 6P100414 - Relieve J0634	Capacity Expansion	9,388	Same			315,523	306,135
43088	43088 PD 6P100417 - Reconductor J815	Capacity Expansion	26,339	Same			156,980	130,641
43539	43539_3P100402 REL. DOUGLAS CTA LINE GRP FEEDERS	Capacity Expansion	86,876	Same			317,250	230,374
24545	24545-3P080201 Relieve Z6346, Z6336 and TSS63	Capacity Expansion	61,126		Dropped			(61,126)
24823	24823 1P080202 Install new feeder X1437	Capacity Expansion	70,024		Dropped			(70,024)
25723	25723-5P080201 Relieve TSS 57 by new feeder D0514	Capacity Expansion	22,387		Dropped			(22,387)
26202	26202 6P080006 New DC-in-a-box DCJ25	Capacity Expansion	5,784		Dropped			(5,784)
26222	26222 6P080204 Install new feeder J0674	Capacity Expansion	47,467		Dropped			(47,467)
26223	26223 6P080207 Install new feeder J4411	Capacity Expansion	26,092		Dropped			(26,092)
26263	26263-1P080414 Relieve 311X141 & X3966 via X3940	Capacity Expansion	105,532		Dropped			(105,532)
26286	26286 6P080007 New DC-in-a-box DCJ22	Capacity Expansion	16,520		Dropped			(16,520)
26962	26962 8P080007 Install new DCF15 Trim Creek	Capacity Expansion	43,095		Dropped			(43,095)
27223	27223 6P080210 Relieve J5480, J5478, J3102 & J3107	Capacity Expansion	72,389		Dropped			(72,389)
27243	27243 6P080212 Relieve J3132, J3111 & J3105	Capacity Expansion	122,320		Dropped			(122,320)
27244	27244 6P080214 Relieve J9905 & J9906	Capacity Expansion	16,159		Dropped			(16,159)
27245	27245 6P080215 Relieve J9907	Capacity Expansion	47,637		Dropped			(47,637)
27246	27246 6P080216 Relieve J9910	Capacity Expansion	85,581		Dropped			(85,581)
27643	27643-4P080208 RELIEVE TDC 207	Capacity Expansion	45,884		Dropped			(45,884)
27645	27645: 4P080413 REL C1212 110% WITH C125 NORTHFLD	Capacity Expansion	16,992		Dropped			(16,992)
27646	27646: 4P080416 REL C302 108% & TDC204 105%	Capacity Expansion	30,414		Dropped			(30,414)
27684	27684-5P080203 EXPAND 34KV SWGR&INSTL 34KV L56932	Capacity Expansion	165,457		Dropped			(165,457)
27702	27702-7P080203-INSTL E5911 TO RELIVE E5928 & E356	Capacity Expansion	129		Dropped			(129)
27842	27842: 7P080005 RLV TDC375 and DCB95, TR51	Capacity Expansion	26,776		Dropped			(26,776)
27923	27923: 7P080430 rlv DCH56	Capacity Expansion	25,546		Dropped			(25,546)
28202	28202 5P080209 TDC592 Oswego Install new feeder	Capacity Expansion	2,614		Dropped			(2,614)
28462	28462-4P080409-Relieve A541 via A5412	Capacity Expansion	42,452		Dropped			(42,452)
28643	28643 5P080011 Extend 12kV bus at TSS31	Capacity Expansion	45,284		Dropped			(45,284)
32456	32456-1P090001 INSTL 50MVA TR AT TSS126 STATE	Capacity Expansion	6,320		Dropped			(6,320)
32492	32492: 4P080001 REPL 2-20MVA TR Zion	Capacity Expansion	5,304,489		Dropped			(5,304,489)
32493	32493 - NEW TDC252 S. LIBERTYVILLE W/ 1-40MVA TR	Capacity Expansion	618		Dropped			(618)
32555	32555: 6P090005 Install 3rd 40MVA at TDC499 Weber	Capacity Expansion	12,624		Dropped			(12,624)
33372	33372: 8P090002 DCF149 Lynwood, Upgrade Tr#2	Capacity Expansion	109,433		Dropped			(109,433)
41976	41976 - Hanson Park TSS32 Transformer Upgrades	Capacity Expansion	903,840		Dropped			(903,840)
11986	11986: TDC251 Round Lake Beach-New TDC Inst 40MVA	Capacity Expansion				New	(107,508)	(107,508)
14223	14223: 7P070009 TDC391 Argyle ROW - 2008	Capacity Expansion				New	(139,190)	(139,190)
14224	14224: DCW73 Bald Mound - DC in a Box	Capacity Expansion				New	310	310
23622	23622 - Dearborn 12kV Feeder Ties	Capacity Expansion				New	16,065,129	16,065,129
26182	26182 6P080005 Install 40MVA transformer at TSS149	Capacity Expansion				New	5,146	5,146
27102	27102:6P080008 Extend 34kV L7282 and Install DCJ29	Capacity Expansion				New	(63,494)	(63,494)
27662	27662-7P080201 Instl R9002 to rel 110%R6283 TDC390	Capacity Expansion				New	15,640	15,640
27746	27746-7P080009-Upgrade TSS193 McHenry to 2-60MVA	Capacity Expansion				New	(221,791)	(221,791)
28222	28222 5P080001 DCVDD Ament RD, Install new DC	Capacity Expansion				New	(32,571)	(32,571)
28242	28242: 6P080009 Instl trans and busses at TDC406	Capacity Expansion				New	(30,871)	(30,871)
32554	32554: 6P090004 Replace 2-33MVA TR with 2-40MVA TR	Capacity Expansion				New	(85,852)	(85,852)
33333	33333: 5P090009 INST TRANSFORMER AT DCW51	Capacity Expansion				New	(38,085)	(38,085)
33408	33408: 7P090004 Install 5th Transformer at SS316	Capacity Expansion				New	17,082	17,082
33412	33412: 8P080002 Inst 20MVA TSS179-12kV F7941 Bloom	Capacity Expansion				New	12,827	12,827
33415	33415: 5P090208 TDC521 install new feeder W2108	Capacity Expansion				New	7,218	7,218
33438	33438: 6P090006 Install 2nd 9375kVA TR at DCJ49	Capacity Expansion				New	14,936	14,936
39036	39036 1P100401 Relv 300X043 via 300X053	Capacity Expansion				New	(38)	(38)
39076	39076 PD 6P100402-Line extension to relieve W386	Capacity Expansion				New	(798)	(798)
39117	39117: 5P100004 Instl New Fdr W7931, Remove TR #53	Capacity Expansion				New	1,610	1,610
39635	39635 6P100409 Reconductor (upgrade mainline) J887	Capacity Expansion				New	1,402	1,402

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							Update Pro Forma (11/22)	Original Pro Forma
45017	45017: 5P060800 N-1 at DC D143 River Forest	Capacity Expansion				New	223,478	223,478
45190	45190: 1P110401 - Relieve overload on 1/0 cable for 038Y240	Capacity Expansion				New	167,111	167,111
45203	45203: 4P110403 Relieve L8862	Capacity Expansion				New	205,658	205,658
45205	45205: 5P100802 to resolve N-1 SS513	Capacity Expansion				New	89,129	89,129
45206	45206:1P100404 - Relief of 038Y451 via X5485	Capacity Expansion				New	151,386	151,386
45208	45208: 1P110400-Relieve overload on 1/0 cable on feeder 798Y444	Capacity Expansion				New	347,872	347,872
45223	45223: 1P110402 - Replace 1/0 cable on X3133	Capacity Expansion				New	203,977	203,977
45234	ITN 45234 PD 6P110400	Capacity Expansion				New	363,432	363,432
45243	45243 - 4P110400 Rel. A5108 via A5112	Capacity Expansion				New	156,084	156,084
45263	45263: 3P110400 - Replace 1/0 cable on HYPK31	Capacity Expansion				New	451,934	451,934
45265	45265 - 7P091000 Eliminate Low Voltage on L10762 and L13934	Capacity Expansion				New	737,386	737,386
45266	ITN 45266: 3P110401 Relieve LG via Z15050 & Z15075	Capacity Expansion				New	416,206	416,206
45270	ITN 45270 PD 6P110411 Relieve J1684	Capacity Expansion				New	464,328	464,328
45271	ITN 45271: 3P110402 - Relieve Grand Crossing SS834 Terminal 2	Capacity Expansion				New	484,325	484,325
45273	ITN 45273: 1P110403 Relv Ovld on 1/0CU cable on 679X243	Capacity Expansion				New	339,666	339,666
45275	45275 - 5P11002-Install TR#52/new feeder at DCW73	Capacity Expansion				New	2,965,908	2,965,908
45276	45276: 1P100001 Repl 33MVA w/40MVA TSS114-2	Capacity Expansion				New	3,964,099	3,964,099
45307	45307 PD 6P110003 Relieve S431	Capacity Expansion				New	1,498,364	1,498,364
45477	45477 - 7P100807 - Install New ALRS's at SS316	Capacity Expansion				New	125,743	125,743
45493	45493 - 5P100808 - 4kV to 12kV conversion on W215	Capacity Expansion				New	324,733	324,733
45495	45495: N-1 for DCC82, Convert portions of C043 and C825 to 12kV	Capacity Expansion				New	250,112	250,112
45519	45519: 6P110600 Install 5.4MVAR Capacitor	Capacity Expansion				New	147,574	147,574
45559	ITN 45559: 3P110800 Sectionalize Z13735	Capacity Expansion				New	495,728	495,728
45606	45606 - 4P100811 - Install 3-improve N-1 Capability of DCA43	Capacity Expansion				New	247,515	247,515
45610	Waukegan 45610: 3P110801-Sectionalize Z13747	Capacity Expansion				New	318,109	318,109
45673	ITN 45673 PD 6P110401	Capacity Expansion				New	668,251	668,251
45697	45697: 1P110800-Replace 1/0 Cable with 500CU on Y3250	Capacity Expansion				New	162,463	162,463
45747	45747: 1P110802 Reinforcement of 900 Network Group	Capacity Expansion				New	364,526	364,526
45752	45752: 3P110802 - Sectionalize Z13731	Capacity Expansion				New	674,095	674,095
45808	45808: 6P100804 to improve N-1 capability on S628	Capacity Expansion				New	363,972	363,972
45815	45815: 1P110801 - Replace 1/0 Cable on 798Y37 and 365Y140	Capacity Expansion				New	175,303	175,303
45939	45939: 5P110407 Relieve D412 - 15% overload of allowable rating	Capacity Expansion				New	102,342	102,342
45966	ITN 45966: 3P110407 - Relieve 111% Overload on 28TH348 Via Y13047	Capacity Expansion				New	259,182	259,182
45969	45969: 5P110410 - Phase Balance W061	Capacity Expansion				New	124,336	124,336
45977	ITN 45977: 3P110410 - Relieve 110% OVLD on DRXL043 (4kV to 12kV conv) w/ Z15075.	Capacity Expansion				New	183,595	183,595
45982	ITN 45982: 3P110406 - Relieve 7% OVLD on Y13043 via Y2558 & Y2551	Capacity Expansion				New	124,119	124,119
45984	ITN 45984: 1P110407 - Replace undersized cable on X5368 & X1439	Capacity Expansion				New	257,447	257,447
45991	ITN 45991: 3P110405 - Relieve 9% OVLD on 28TH243 via Y13077	Capacity Expansion				New	135,362	135,362
45996	ITN 45996: 3P110408-Replace cable on Z5537 (part of LaFarge LG)	Capacity Expansion				New	105,379	105,379
46012	ITN 46012: 3P110413-Relieve 11% OVLD on HYDEPARK LG.	Capacity Expansion				New	127,595	127,595
46017	46017: 6P110601 Install 2-5.4MVAR Capacitors	Capacity Expansion				New	158,075	158,075
46023	46023: Relieve J1684 with J495	Capacity Expansion				New	478,313	478,313
5083	5083: CE-Reinforce Reject Dist Poles	Capacity Expansion Total	82,759,700	(32,159,256.2)	(7,480,983.8)	35,025,315.8	78,144,776	(4,614,924)
5084	5084: CE-Replace Reject Dist Poles	Corrective Maintenance	839,181	Same			667,127	(172,054)
5223	5223: CE-Replace vault roofs	Corrective Maintenance	2,404,952	Same			3,495,107	1,090,155
5243	5243: CE-Dist Power Quality + Voltage Corrections	Corrective Maintenance	4,151,391	Same			655,661	(3,495,729)
5244	5244: CE-Repair/Replace Municipal Street Lights	Corrective Maintenance	217,277	Same			217,476	199
			614,848	Same			1,267,481	652,634

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5346	5346: CE-Distrib Transformers-Corrective Maint	Corrective Maintenance	17,493,944	Same			38,245,092	20,751,149
10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Corrective Maintenance	733,196	Same			755,644	22,448
10235	10235: Remove/Replace of Sump Pumps in Tunnels-CM	Corrective Maintenance	79,363	Same			(414)	(79,777)
10622	10622: CE-Overhead Distribution Defect Repairs	Corrective Maintenance	41,591,124	Same			62,379,312	20,788,188
10623	10623: CE-Dist Cable Fault Repair	Corrective Maintenance	20,290,833	Same			20,874,891	584,057
10624	10624: CE-Underground Distribution Defect Repairs	Corrective Maintenance	443,402	Same			1,194,764	751,361
10628	10628: CE-Storm Restoration	Corrective Maintenance	31,670,232	Same			34,656,024	2,985,792
10629	10629: CE-Damage Claims	Corrective Maintenance	(6,873,738)	Same			(2,415,717)	4,458,020
11607	11607: Direct Support: Cor Maint: ComEd: Electric	Corrective Maintenance	3,805,381	Same			1,216,188	(2,589,193)
16443	16443 T-COMED Substation CM - CAPITAL	Corrective Maintenance	1,856	Same			736,406	734,551
17182	17182:CE-Line Clearance Backlog Mitigation for LRP	Corrective Maintenance	2,406,824	Same			2,549,520	142,697
19345	19345: RCS Repairs Repair RCS Components (Expense)	Corrective Maintenance	50,980	Same			24,944	(26,037)
19362	19362: Repair Dist CP (Capital)	Corrective Maintenance	2,082,204	Same			1,744,841	(337,363)
20543	20543: CE-Dist Emergency Cable Fault Replacement	Corrective Maintenance	70,196,874	Same			93,579,197	23,382,323
29102	29102 - COMED Substation CM - CAPITAL-D	Corrective Maintenance	15,347,160	Same			16,920,119	1,572,958
29202	29202 Repair of UGHVD Emergent CM's	Corrective Maintenance	1,140,041	Same			1,310,060	170,019
29204	29204 Repair of UGHVD CM's	Corrective Maintenance	1,088,354	Same			698,488	(389,866)
29250	29250:Repair OH/HVD CM Items associated w/ FEG out	Corrective Maintenance	902,204	Same			219,729	(682,475)
29254	29254:Repair OH/VVD Emergent CM Defects	Corrective Maintenance	219,285	Same			201,030	(18,255)
29425	29425: Direct Support: Cor Maint: ComEd: Distrib	Corrective Maintenance	468,601	Same			327,409	(141,192)
30422	30422: CE-Overhead Non-Emergent CM's	Corrective Maintenance	30,276,080	Same			25,006,581	(5,269,499)
35581	35581: CE - Replace Vault Roofs 2009	Corrective Maintenance	337,383	Same			495,174	157,791
36638	36638: Replace 12kv joints in substations	Corrective Maintenance	1,990,170	Same			844,844	(1,145,327)
37996	37996: Aurora Secondary Cable Replacement - East	Corrective Maintenance	747,880	Same			539,186	(208,693)
39597	39597 : Cable Replacement for B7083 - 1st Section	Corrective Maintenance	(10)	Same			(17,594)	(17,584)
41776	41776: TSS 49 Plymouth Court Repairs	Corrective Maintenance	22,205	Same			288,616	266,411
41920	41920: HVD Repair Cathodic Protection (Capital)	Corrective Maintenance	1,215,155	Same			465,191	(749,964)
42236	42236: HV-D Emergent Repair Corrosion (Capital)	Corrective Maintenance	149,702	Same			26,398	(123,303)
42336	42336: Grade B Construction	Corrective Maintenance	1,286,612	Same			1,091,300	(195,312)
42978	42978: TDC 556 TR43 Berwyn	Corrective Maintenance	445,531	Same			514,166	68,634
43082	43082 Replace Vault Roofs 14 W Schiller-2010	Corrective Maintenance	17,742	Same			143,948	126,206
43089	43089 Replace Vault Roofs 80 E Van Buren 2010	Corrective Maintenance	23,215	Same			188,882	165,667
43090	43090 Replace Vault Roofs 979 N Milwaukee-2010	Corrective Maintenance	23,452	Same			156,746	133,294
43092	43092 Replace Vault Roofs 483 N Milwaukee-2010	Corrective Maintenance	14,128	Same			147,911	133,782
43236	43236:TSS88 Replace 34KV Disconnects	Corrective Maintenance	2,550	Same			247,790	245,240
43382	43382: TSS85 Skokie Disconnects	Corrective Maintenance	2,425	Same			263,249	260,824
43557	43557: Replace Vault Roof 132 W. Madison	Corrective Maintenance	112,602	Same			343,595	230,994
43559	43559: Replace Vault Roof 334S. Wells	Corrective Maintenance	84,782	Same			246,011	161,229
43560	43560: Replace Vault Roof 73 E. Monroe	Corrective Maintenance	55,515	Same			56,233	718
43561	43561: Replace Vault Roof 408 S. Clinton	Corrective Maintenance	12,976	Same			192,913	179,936
43562	43562: Replace Vault Roof 360 N. Clark	Corrective Maintenance	41,810	Same			51,093	9,283
43599	43599: Replace Vault Roof - 2321 S. Michigan	Corrective Maintenance	156,456	Same			263,831	107,375
36814	36814: Harrison St. Conduit Replacement	Corrective Maintenance	(66,492)		Dropped			66,492
43056	43056 Repalce Vault Roofs- 648 N Fairbanks-2010	Corrective Maintenance	15,441		Dropped			(15,441)
43083	43083 Replace Vault Roofs 232 E Ohio -2010	Corrective Maintenance	25,142		Dropped			(25,142)
4783	4775: D-Replace Substation Capacitors PCB Banks	Corrective Maintenance				New	(78,443)	(78,443)
5085	5085: Repair items identified during network prog	Corrective Maintenance				New	192,974	192,974
5120	5120: Repair OHT Emergent CM Defects	Corrective Maintenance				New	(27,936)	(27,936)
5126	5126: Repair of UGT Emergent CM's	Corrective Maintenance				New	6,876	6,876
5624	5624: HV-D Repair Cathodic Protection Component	Corrective Maintenance				New	42,763	42,763
5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM items	Corrective Maintenance				New	101,456	101,456
5950	5950:Crawford L19211 & 12 O/U Terminal Replacement	Corrective Maintenance				New	(624,841)	(624,841)
29205	29205 Repair of UGHVD Pump Plants	Corrective Maintenance				New	38	38
29249	29249:C-truss OH/HVD wood poles identified by OHT	Corrective Maintenance				New	(7,634)	(7,634)
29365	29365: T-CE Replace SubstaBatteries&Chgrs Emrgnt CM	Corrective Maintenance				New	60,379	60,379

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			Forma	Same	Dropped	New	Update Pro Forma (11/22)	Original Pro Forma	
34013	34013 - TDC 566 TR73 EMERGENT REPLACEMENT	Corrective Maintenance				New		(14,942)	(14,942)
34992	34992: CE - Replace Vault Roofs 2008	Corrective Maintenance				New	1,766	1,766	
35804	35804: Trans Storm ITN	Corrective Maintenance				New	393,039	393,039	
37977	37977 A Phase Cable Fault on 138KV HPFF L14812	Corrective Maintenance				New	1,269	1,269	
38655	38655: Repl 34KV OCB with GCB @ SS558	Corrective Maintenance				New	(637)	(637)	
40456	40456: TSS 84 Rose Hill TR73 Replacement	Corrective Maintenance				New	(15,840)	(15,840)	
40842	40842: CE-Generator Capital Repairs	Corrective Maintenance				New	(170,117)	(170,117)	
42716	42716-TR76 Emergent Replacement Marengo TSS123	Corrective Maintenance				New	41	41	
43558	43558: Replace Vault Roof 33 N. State	Corrective Maintenance				New	405,683	405,683	
43597	43597: Replace Vault Roof - 203 S. Wells	Corrective Maintenance				New	(22,921)	(22,921)	
43638	43638: Micromesh Fence and Cameras for UPA	Corrective Maintenance				New	(208,817)	(208,817)	
43716	43716: Replace Vault Roof 419 W Erie 2010	Corrective Maintenance				New	346,496	346,496	
43718	43718: Replace Vault Roof 570 W Adams-2010	Corrective Maintenance				New	41,072	41,072	
43719	43719: Replace Vault Roofs 1013 N Dearborn-2010	Corrective Maintenance				New	346,144	346,144	
43720	43720: Replace Vault Roofs 336 S Jefferson-2010	Corrective Maintenance				New	185,131	185,131	
43721	43721: Replace Vault Roofs 1061 W Chicago-2010	Corrective Maintenance				New	141,235	141,235	
43722	43722: Replace Vault Roofs 1639 N Clybourn-2010	Corrective Maintenance				New	151,619	151,619	
43723	43723: Replace Vault Roofs 122 S Racine-2010	Corrective Maintenance				New	122,441	122,441	
43724	43724: Replace Vault Roofs 39 N LaSalle-2010	Corrective Maintenance				New	348,970	348,970	
43725	43725: Replace Vault Roofs 83 E Madison-2010	Corrective Maintenance				New	526,299	526,299	
43726	43726: Replace Vault Roofs 737 W Randolph-2010	Corrective Maintenance				New	346,215	346,215	
43736	43736 - Replace Transformer 51 at Calumet Steel	Corrective Maintenance				New	7,968	7,968	
43816	43816: TSS39/ REPLACEMENT OF FAILED TR71	Corrective Maintenance				New	94,391	94,391	
45008	45008: TSS121 - Replace Oil Circuit Breaker (Storm-Related)	Corrective Maintenance				New	177,213	177,213	
45018	45018: Transformer Recovery	Corrective Maintenance				New	1,231,296	1,231,296	
45043	45043: Vault Roof 1236 N. Milwaukee	Corrective Maintenance				New	493,247	493,247	
45044	45044: Vault Roof 151 N Sangamon	Corrective Maintenance				New	346,308	346,308	
45172	45172: DCY365 SC-REPLACE TR#4 AT DCY365 Campbell	Corrective Maintenance				New	409,978	409,978	
45225	45225: Aurora Secondary Cable Replacement Project - West	Corrective Maintenance				New	293,129	293,129	
45395	45395: Retire DC R28	Corrective Maintenance				New	232,069	232,069	
45438	45438: Vault Roof Replacement 436 S Plymouth	Corrective Maintenance				New	166,839	166,839	
45464	45464: Transformer Recovery - T&S	Corrective Maintenance				New	326,592	326,592	
45533	45533: Replace TR1 at DCC30 Lake Forest	Corrective Maintenance				New	34,691	34,691	
45537	45537: Replace Transformer at DCW152 Kensington	Corrective Maintenance				New	146,927	146,927	
45553	45553 Install Security Equipment & Fence at Chicago North	Corrective Maintenance				New	753,979	753,979	
45570	45570: Replace Transformer at ESSW331 Lombard	Corrective Maintenance				New	292,123	292,123	
45671	45671 DCY365 12kv Breaker Replacement	Corrective Maintenance				New	226,104	226,104	
45676	45676: Aurora Secondary Cable Replacement Project - Stolp Island	Corrective Maintenance				New	671,332	671,332	
45724	45724: D - Services Equip Repair Cap.	Corrective Maintenance				New	21,773	21,773	
45739	45739 DCD292 Repl Failed TR1 DC 12KV	Corrective Maintenance				New	250,993	250,993	
45753	45753 TSS38 Cap Bank Replacement (Distribution)	Corrective Maintenance				New	33,508	33,508	
45783	45783: Replace Transformers at River City	Corrective Maintenance				New	123,041	123,041	
45822	45822: Replace Tr1 @ DCD24	Corrective Maintenance				New	305,182	305,182	
45827	45827 Security Upgrades	Corrective Maintenance				New	677,427	677,427	
45856	45856 : Replace Tr71 TDC456	Corrective Maintenance				New	631,218	631,218	
45914	45914: Replace Vault Roof 614 S. Dearborn	Corrective Maintenance				New	29,105	29,105	
45915	45915: Replace Vault Roof 1445 N Sedswick	Corrective Maintenance				New	29,105	29,105	
45949	45949 OHT Training Facility	Corrective Maintenance				New	221,261	221,261	
46022	46022 - Replc cable TSS 121	Corrective Maintenance				New	164,736	164,736	
		<b>Corrective Maintenance Total</b>	<b>248,358,222</b>	<b>64,692,312.6</b>	<b>25,909.2</b>	<b>10,981,314.1</b>	<b>324,057,758</b>	<b>75,699,536</b>	
4978	4978: Sayre Av. Bridge Over Kennedy Expressway Re	Facility Relocation	260,669	Same			382,303	121,634	
4983	4983: Lawrence Av. Bridge Over Kennedy Expressway	Facility Relocation	678,225	Same			591,833	(86,393)	
5363	5363: Lower Wacker Drive Rebuild	Facility Relocation	5,132,982	Same			16,082,222	10,949,240	
5619	5619: University Parkway (Stuenkel Rd) & Central	Facility Relocation	26,465	Same			26,465	-	
11610	11610: Direct Support: Fac Reloc: ComEd: Electric	Facility Relocation	9,589,690	Same			2,768,101	(6,821,590)	

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11618	11618: AFUDC: ComEd: Fac Reloc: Electric	Facility Relocation	320,485	Same			169,164	(151,322)
13176	13176 PI*IDOT Local Rds RT 14/Arthur/Davis	Facility Relocation	82,329	Same			82,329	-
18042	18042: Cemetery & Meridian Rd - Winnebago County	Facility Relocation	3,528	Same			85,888	82,360
19262	19262: ComEd Facility Relocation Baseline Work	Facility Relocation	17,404,008	Same			7,550,313	(9,853,694)
19742	19742: ComEd FR Projects >\$100K Regionally Managed	Facility Relocation	22,882,822	Same			13,077,425	(9,805,397)
20322	20322: IL 53 over Springbrook Creek Reconstruction	Facility Relocation	38,061	Same			554,353	516,292
22662	22662: CCDOT Lake Cook Rd @ Pflingsten-Waukegan	Facility Relocation	2,777,640	Same			4,753,606	1,975,965
24462	24462: OTU Manchester Rd Bridge Reconstruct Wheaton	Facility Relocation	385	Same			110,250	109,865
30427	30427: I-294 Tri State and 107th	Facility Relocation	(14,934)	Same			(14,934)	(0)
30693	30693: Three Oaks & Silver Lake Roads - Cary	Facility Relocation	8,723	Same			87,984	79,261
31573	31573: Pauling/Goodenow Rd & Kedzie Ave, Monee	Facility Relocation	21,544	Same			21,544	0
31574	31574: Manhattan-Monee & 88th Ave, Grn Garden Twp	Facility Relocation	24,469	Same			24,469	(0)
31693	31693: I-88 & Warrenville Rd, MP 128.3 - 131.7	Facility Relocation	(27,500)	Same			(27,954)	(454)
32633	32633: BCR Railroad Relocation - Bedford Park	Facility Relocation	(179,260)	Same			(179,260)	(0)
33177	33177: IDOT US RT 45 Washington St to IL RT 120	Facility Relocation	35,476	Same			880,158	844,682
34792	34792: Rider LGC Lambert Rd, Rt. 38 to Wilson Ave.	Facility Relocation	1,508	Same			82,868	81,360
34873	34873: OTU-Root & Halsted-CDOT#B-3-363	Facility Relocation	1,553	Same			1,553	-
34893	34893: 79th & Leavitt	Facility Relocation	12,036	Same			12,036	-
35995	35995: ComEd FR Projects - Project Managed	Facility Relocation	3,871,845	Same			357,400	(3,514,445)
36414	36414: IDOT Palatine @ Plum Grove-Smith to IL RT14	Facility Relocation	219,526	Same			452,627	233,101
36714	36714: Overhead Relocation Crystal LK Rt. 14	Facility Relocation	5,666	Same			117,326	111,660
37634	37634: O/U - Bolingbrook Lily Cache Rd - Ph 1	Facility Relocation	5,648	Same			35,982	30,334
38034	38034: IDOT Rolling Meadows Golf Rd @ New Wilke Rd	Facility Relocation	77,141	Same			773,947	696,806
38074	38074: IL 47 - REED TO KREUTZER - HUNTLEY	Facility Relocation	409,281	Same			2,836,759	2,427,477
38458	38458: LCDOT Quentin Rd Cuba Rd to Long Grove Rd,	Facility Relocation	22,790	Same			22,790	-
38540	38540: 143rd & Lemont Road	Facility Relocation	7,788	Same			7,788	0
38656	38656: IL 75 - Culvert Replacements	Facility Relocation	46,921	Same			396,275	349,353
39255	39255: Will Cnty Intersection at 167th & Cedar Rd	Facility Relocation	5,559	Same			417,471	411,913
39816	39816: Walkup Rd-Veterans Park-Crystal Springs Rd	Facility Relocation	397,511	Same			1,123,355	725,844
40098	40098: IDOT RT12 @ RT53 Lightng & Traffic Signls	Facility Relocation	790,095	Same			1,165,582	375,487
40298	40298: New Steams Rd @ McDonald & Randall	Facility Relocation	779,197	Same			791,080	11,883
40396	40396: FR*Crystal Creek Flood Control Schiller Pk	Facility Relocation	88,158	Same			138,883	50,725
40477	40477: IL 2 - Fair St to Mud Creek Rd	Facility Relocation	165,480	Same			336,897	171,417
40736	40736: Laraway Rd & Cherry Hill Rd widening	Facility Relocation	473,230	Same			587,471	114,241
40942	40942: Alexander & Princeton	Facility Relocation	77,528	Same			153,416	75,888
41744	41744: KEYES/INDUSTRIAL/MILL IMPROV - HAMPSHIRE	Facility Relocation	64,171	Same			319,974	255,804
41997	41997: 170th-S Park-Bishop Ford Xpwy South Holland	Facility Relocation	6,552	Same			6,562	9
42297	42297: PI-KENDALL CO-RIDGE RD-WHEELER RD TO RT 126	Facility Relocation	31,110	Same			32,477	1,367
42343	42343: IDOT Arsenal Rd interchange revision	Facility Relocation	60,061	Same			273,598	213,537
42377	42377: IL 75 - IL 70 INTERSECTION	Facility Relocation	36,263	Same			580,551	544,288
42540	42540: LCDOT North Ave IL RT 83 to Deep Lake Road	Facility Relocation	253,673	Same			255,482	1,809
42738	42738: IDOT RT 83 Petite Lake Rd-Wisc State Line	Facility Relocation	187,889	Same			219,212	31,323
42776	42776: LCDOT Petite Lake Rd 800' N/O Fairfield Rd	Facility Relocation	14,816	Same			14,870	54
43078	43078: Grundy Cnty Old Stage Rd Part 2	Facility Relocation	3,230	Same			17,837	14,607
43081	43081: FR*Bliss Rd btwn KEDEKA & Hanks Kane Cnty	Facility Relocation	36,303	Same			232,927	196,624
43086	43086: Virginia Rd - IL 31 to Rakow Rd	Facility Relocation	33,047	Same			321,403	288,356
43116	43116: Plainfield Twp-Renwick Rd over DuPage River	Facility Relocation	2,024	Same			49,536	47,512
43178	43178: Rakow Rd - Ackman Rd to IL 31	Facility Relocation	54,088	Same			88,954	34,866
43216	43216: Sauk Trail South Chicago Hts	Facility Relocation	12,110	Same			131,554	119,444
43296	43296: CDWM Sewer Prj-Pulaski Rd: Peterson->Rogers	Facility Relocation	538,398	Same			704,586	166,188
43516	43516: ARGO/SUMMIT UPRR SPUR TRACK ADDITION TO CSX	Facility Relocation	70,562	Same			81,838	11,276
43542	43542: RT19 & Barrington Rd Intersection Imprvmt	Facility Relocation	33,652	Same			468,127	434,475
43577	43577: LCDOT TRAFFIC SIGNALS LEWIS AVE	Facility Relocation	45,808	Same			409,287	363,478
5037	5037: Palatine Rd Relocate 80 poles + 700ft pipe	Facility Relocation	(15,075)		Dropped			15,075
5925	5925: ComEd to relocate approximately 50 poles an	Facility Relocation	5		Dropped			(5)
17923	17923: O/U RELOC DUNDEE RD WHEELING	Facility Relocation	266		Dropped			(266)

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20222	20222: LaSalle/Division Redline Relocation	Facility Relocation	3,057,275		Dropped			(3,057,275)
21742	21742: PI Will Cty Caton Farm Rd Countyline-EJ&E RR	Facility Relocation	48,167		Dropped			(48,167)
22842	22842: O/U Bartlett Main St	Facility Relocation	29		Dropped			(29)
34152	34152: Bell School Rd-Lucky Ln to Argus-Rockford	Facility Relocation	162,734		Dropped			(162,734)
35135	35135: Fair Oaks Rd Sewer Extension Carol Stream	Facility Relocation	89,005		Dropped			(89,005)
37214	37214: O/U relo on Wolf Rd. frm Milwaukee-Hintz Rd	Facility Relocation	70,586		Dropped			(70,586)
38714	38714: IDOT-RT 30 Road Widening frm Rt 45 - Rt 43	Facility Relocation	281,602		Dropped			(281,602)
38814	38814: O/U Bolingbrook-Boughton Rd	Facility Relocation	84		Dropped			(84)
38835	38835: O/U Naperville - 248th Ave	Facility Relocation	76		Dropped			(76)
38874	38874: Maple Pk Rd-Pritchard Rd to County Ln Rd	Facility Relocation	5,603		Dropped			(5,603)
39575	39575: IDOT Rte 30 from Marley to Schoolhouse Rd	Facility Relocation	51,566		Dropped			(51,566)
40196	40196: 36th & Albany, New St Constr CDOT# U-7-108	Facility Relocation	505		Dropped			(505)
5048	5048: Public Relocation Baseline Work State	Facility Relocation				New	2,621,979	2,621,979
5049	5049: Public Relocation Baseline Work County	Facility Relocation				New	998,497	998,497
5050	5050: Public Relocation Baseline Work City of Ch	Facility Relocation				New	348,754	348,754
5051	5051: Public Relocation Baseline Work Outside Ch	Facility Relocation				New	2,505,452	2,505,452
5052	5052: Public Relocation Baseline Work Township	Facility Relocation				New	163,581	163,581
30892	30892: Root & Dan Ryan-Bridge, IDOT# 60308	Facility Relocation				New	(2,134)	(2,134)
32915	32915: ISTHA I-94 @ Lake Cook Road	Facility Relocation				New	(400)	(400)
36559	36559: Rider LGC O/U Romeoville Veterans Pkwy	Facility Relocation				New	54	54
38276	38276: O/U I-88 Rt 31 to Orchard Aurora	Facility Relocation				New	(60,587)	(60,587)
38296	38296: O/U New Steams Rd over Fox River	Facility Relocation				New	6,995	6,995
38454	38454: IDOT IL RT 120 @ Bacon Rd & Cedar Lake Rd	Facility Relocation				New	(27)	(27)
38636	38636: Bolingbrook Lily Cache Rd	Facility Relocation				New	4,690	4,690
38637	38637: Johnsbury Rd - IL 31 to Chapel Hill Rd	Facility Relocation				New	21,656	21,656
38895	38895: Vault Roof Wabash Ave-Harrison to Roosevelt	Facility Relocation				New	(26,587)	(26,587)
39174	39174: Armour Rd in Kankakee County	Facility Relocation				New	67	67
40097	40097: I-88 Tollway @ Eola Road Interchange Aurora	Facility Relocation				New	296,302	296,302
40458	40458: New Steams Rd Dunham & ILL Rt. 25	Facility Relocation				New	11,773	11,773
42376	42376: 66th & Lowe-CDOT Sewer Project# 6249	Facility Relocation				New	7,699	7,699
42396	42396: 111th St Reconstruction btwn 248th & Rt. 59	Facility Relocation				New	87,149	87,149
42517	42517: PI-MORRIS-BENTON AND WALL ST WATERMAIN	Facility Relocation				New	12,499	12,499
42696	42696: O/U-Vill of Orland Pk LaGrange Rd & 143rd	Facility Relocation				New	1,594,277	1,594,277
42837	42837: Line #7611/7612 (138kv) SP1004 CSX Railroad	Facility Relocation				New	222,712	222,712
43084	43084: PI-STREATOR-KENT ST-SIDE STS	Facility Relocation				New	178,353	178,353
43093	43093: STREATOR-KENT ST FROM IOWA AVE EAST	Facility Relocation				New	132,121	132,121
43379	43379: 93rd & Anthony, CDOT Sewer # 6204	Facility Relocation				New	10	10
43397	43397: 72nd & Euclid, CDOT Sewer# 6258	Facility Relocation				New	(3,058)	(3,058)
43398	43398: 75th & Prairie CDOT Sewer# 6205	Facility Relocation				New	(198)	(198)
43600	43600: IL Central Matteson PH1 CN RR	Facility Relocation				New	182	182
45002	45002: IDOT- US RT 30 (Williams St - US RT 45), New Lenox	Facility Relocation				New	194,861	194,861
45009	45009: Village of Lombard-Main St Improv & Lighting	Facility Relocation				New	247,896	247,896
45016	45016: IDOT IL RT83 Beach Grove Road to Ainsley	Facility Relocation				New	290,801	290,801
45022	45022: IL Central Matteson PH2 CN RR	Facility Relocation				New	33,811	33,811
45025	45025: IL RT53 Elgin O'Hare Expy to Army Trail Rd	Facility Relocation				New	594,677	594,677
45031	45031: 109th & State to Wabash	Facility Relocation				New	218,300	218,300
45048	45048: Morton Grove Waukegan Rd Street Light Proj	Facility Relocation				New	164,254	164,254
45050	45050: IL RT56 South Side between RT59 & Winfield Rd	Facility Relocation				New	84,922	84,922
45070	45070: County Improvement 183rd St in Tinley Park	Facility Relocation				New	226,154	226,154
45072	45072: City of Elgin Sewer Separation	Facility Relocation				New	502,109	502,109
45077	45077: CDOT Street Improv Glenwood Ave frm Morse Ave to Farwell Ave	Facility Relocation				New	108,587	108,587
45090	45090: IDOT I-80 and Brisbin Rd Interchange	Facility Relocation				New	460,421	460,421
45109	45109: LCDOT Grand Ave Traffic Signals IL RT 131 to Sheridan Road	Facility Relocation				New	107,632	107,632

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45111	45111: IDOT IL RT 62 IL RT 53 to Arlington Heights Road Street Lighting Project	Facility Relocation				New	2,064,966	2,064,966
45120	45120: IDOT IL RT83 @ IL RT132	Facility Relocation				New	38,694	38,694
45165	45165: OtU Morton Grove - Lincoln Ave	Facility Relocation				New	91,206	91,206
45169	45169: Rte 58(Dempster); Ferris to Central	Facility Relocation				New	221,649	221,649
45176	45176: IDOT IL RT173 @ Boat Channel W/O IL RT59	Facility Relocation				New	173,529	173,529
45179	45179: IDOT IL RT58 & Shermer Road	Facility Relocation				New	155,295	155,295
45191	45191: LCDOT Peterson Road & IL RT60	Facility Relocation				New	303,746	303,746
45193	45193: LCDOT Hunt Club Rd @ Wadsworth Rd & Milburn Rd	Facility Relocation				New	1,295	1,295
45230	45230: I-57 & Manteno Rd Interchange Revision	Facility Relocation				New	4,928	4,928
45237	45237: 183rd St Tinley Park	Facility Relocation				New	93,835	93,835
45238	45238: City of Maywood-St Charles Rd & 9th Ave	Facility Relocation				New	135,717	135,717
45249	45249: IDOT Mannheim Rd Bridge over Franklin Ave -Franklin Park	Facility Relocation				New	197,381	197,381
45251	45251: IL2 - Mud Creek Rd to Mill Creek	Facility Relocation				New	360,648	360,648
45264	45264: City of Elgin -Summit & Dundee Interstecion Improv	Facility Relocation				New	20,207	20,207
45267	45267: OtU City of DeKalb - Locust St from 1st Ave to Fourth St	Facility Relocation				New	139,489	139,489
45274	45274: OtU Village of Libertyville - Milwaukee Ave & Cook Rd	Facility Relocation				New	5,757	5,757
45308	45308: CDWM Sewer Proj #6018 Hermitage Ave-Lawrence Ave	Facility Relocation				New	38,347	38,347
45309	45309: CDWM Sewer Proj #6155 Norwood Park Project	Facility Relocation				New	40,317	40,317
45312	45312: 92nd & Ewing	Facility Relocation				New	13,532	13,532
45315	45315: OtU poles North side of MLK Drive	Facility Relocation				New	2,295	2,295
45331	ITN 45331: Facility Relocation Forecast - C&M	Facility Relocation				New	(4,975,055)	(4,975,055)
45341	45341: IDOT Local Roads-RT6 & McKinley Woods Road	Facility Relocation				New	208,141	208,141
45389	45389: Ridgeland Realignment @ Steger Rd	Facility Relocation				New	340,117	340,117
45409	45409: IDOT IL RT83 North Ave to Wisconsin State Line	Facility Relocation				New	452,481	452,481
45430	45430: IDOT Local Rds DesPlaines River Road Devon to Touhy	Facility Relocation				New	237,798	237,798
45461	45461: IDOT IL RT22 E/O I-94 to W/O US RT41	Facility Relocation				New	751,456	751,456
45474	45474: Livingston County - 2900 N RD Pole Relocations	Facility Relocation				New	76,357	76,357
45482	45482: IDOT I-57 Cable Crossing @ 157th ST	Facility Relocation				New	6,937	6,937
45507	45507: CDOT Street Imprv, Project #D-6-105, W Lake - N Morgan - N Carpenter	Facility Relocation				New	236,866	236,866
45583	45583: 62nd & Woodlawn to Dorchester	Facility Relocation				New	44,791	44,791
45604	45604: Wabena Park 34kV Line Relocation-Mnooka	Facility Relocation				New	58,393	58,393
45669	45669: Will County Plainfield Naperville Rd @ 119th St	Facility Relocation				New	10,950	10,950
45833	45833: 40th & Langley	Facility Relocation				New	127,022	127,022
45841	45841 CDWM Sewer Proj #6244 W 18th St & S Pulaski	Facility Relocation				New	3,889	3,889
45877	45877: IL 251 @ IL 173 Intersection Reconstruction	Facility Relocation				New	4,337	4,337
45895	45895: Bridgeview 71st St and CSX RR Grade Separation	Facility Relocation				New	9,787	9,787
46059	46059: CREATE 60th, 61st & 66th & LaSalle	Facility Relocation				New	35,993	35,993
<b>Facility Relocation Total</b>			<b>71,760,452</b>	<b>(6,961,489.8)</b>	<b>(3,752,428.7)</b>	<b>14,089,327.1</b>	<b>75,135,861</b>	<b>3,375,409</b>
35102	35102: Customer Contact Center 2009-10 Budget	Intangible Plant	208,709	Same			209,469	760
35896	35896 - BTW Capital	Intangible Plant	3,281,668	Same			1,196,100	(2,085,568)
36246	36246 Restructure ComEd Web Site -Web Redesign II	Intangible Plant	1,807,438	Same			1,828,869	21,431
36266	36266 BSC Billed CAP	Intangible Plant	22,173,451	Same			1,935,620	(20,237,831)
36275	36275 Capital Passthroughs	Intangible Plant	6,906,370	Same			1,102,483	(5,803,887)
36276	36276 Asset Management Reporting (BI.I.01)	Intangible Plant	124,929	Same			29,426	(95,503)
36283	36283 Distribution Work Bundling	Intangible Plant	221,500	Same			373,354	151,854
36284	36284 Consolidated CR/ Audit Process	Intangible Plant	186,060	Same			143,750	(42,310)
37477	37477 Utility Consol Bllng/Pur Rcvble (UCB/POR)	Intangible Plant	14,158,650	Same			14,147,017	(11,633)
37481	37481 Competitive Declaration 2010	Intangible Plant	88,597	Same			47,959	(40,638)
38235	38235: IT Costs for AMI	Intangible Plant	12,856,396	Same			17,497,872	4,641,476
40278	40278: VRU Enhancemts (Speech Recognition)	Intangible Plant	715,786	Same			748,397	32,611
40636	40636: ComEd Operational Performance Indicators	Intangible Plant	1,119,260	Same			1,874,276	755,015
41357	41357-AMI Pilot Program Customer Apps	Intangible Plant	139,206	Same			2,422,143	2,282,937
41961	41961: Uncollectible Factor	Intangible Plant	167,311	Same			170,464	3,154

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42096	42096 Unspecified IT Projects (Capital)	Intangible Plant	10,581,764	Same			4,948,002	(5,633,762)
42619	42619: Virtual Hold Upgrade	Intangible Plant	139,214	Same			140,399	1,184
43060	43060: Revenue Management Decision Tool - CAPITAL	Intangible Plant	297,106	Same			432,673	135,567
43333	43333 OMS Test Platform Enhancements Capital only	Intangible Plant	265,800	Same			254,068	(11,732)
43335	43335 Wholesale Municipality Metering Capital	Intangible Plant	354,400	Same			216,691	(137,709)
43338	43338 Mobile Dispatch Post-deployment Enh Cap	Intangible Plant	620,413	Same			331,364	(289,049)
99999	ComEd Orphan	Intangible Plant	5,967	Same			(6,442)	(475,956)
35058	35058: EPS Orphan Placeholder: ComEd	Intangible Plant	475,956		Dropped			(475,956)
39538	39538 Work Planning and Tracking ComEd	Intangible Plant	559,044		Dropped			(559,044)
41959	41959: Percentage of Income Payment Plan (PIPP)	Intangible Plant	55,333		Dropped			(55,333)
43300	43300 Advanced Metering Infra pilot (AMI) Capital	Intangible Plant	4,356,906		Dropped			(4,356,906)
43320	43320 OPI Capital	Intangible Plant	863,850		Dropped			(863,850)
43323	43323 Annual Mapframe Upgrades Capital only	Intangible Plant	94,625		Dropped			(94,625)
43326	43326 CTI- ICM Upgrade	Intangible Plant	575,900		Dropped			(575,900)
43328	43328 Mobile Dispatch Oracle and Db Archi Capital	Intangible Plant	135,026		Dropped			(135,026)
43332	43332 Relay Project	Intangible Plant	139,102		Dropped			(139,102)
43336	43336 New Account Set-up for New Business Cap only	Intangible Plant	265,800		Dropped			(265,800)
31132	31132: Relaying TRIP Program	Intangible Plant				New	172,046	172,046
35253	35253-Capitalized Overheads-A&G-CapEx	Intangible Plant				New	1,650	1,650
36235	36235 Mobile Dispatch	Intangible Plant				New	10,212	10,212
36270	36270 Operation Application Maint	Intangible Plant				New	1,098,671	1,098,671
36274	36274 CET Phase III - GQ25 Automation	Intangible Plant				New	6,790	6,790
36285	36285 Unspecified IT Projects	Intangible Plant				New	167,347	167,347
36294	36294 BSC / Corp Center / Other (Capital)	Intangible Plant				New	592,035	592,035
38901	38901: ComEd Competitive Declaration	Intangible Plant				New	22,497	22,497
39078	39078 Cymdist Gateway Enhancement	Intangible Plant				New	155	155
40357	40357: SCADA Communication Standardization	Intangible Plant				New	418,986	418,986
41358	41358: BTW Rev Management Audit Request	Intangible Plant				New	87,390	87,390
42757	42757: ComEd BTW E-Bill/E-Pay Initiative	Intangible Plant				New	630,363	630,363
42797	42797: F&MS Mobile Dispatch Upgrades	Intangible Plant				New	(741)	(741)
43326	43326 CTI ITM - ComEd - CAP	Intangible Plant				New	345,540	345,540
43336	43336 New Biz Tracker Upgrade - CAP	Intangible Plant				New	265,800	265,800
43622	43622: Percent of Income Pmt Plan: ComEd IT Costs	Intangible Plant				New	194,069	194,069
45042	45042: SafeHarbor ITN	Intangible Plant				New	207,428	207,428
45055	45055: Translation.com	Intangible Plant				New	122,600	122,600
45068	45068: Ajenda	Intangible Plant				New	114,014	114,014
45384	45384: Mobile Website ITN	Intangible Plant				New	141,388	141,388
45390	ITN 45390 RE&F IWMS project	Intangible Plant				New	725,365	725,365
45411	45411: CS BTW NSF	Intangible Plant				New	208,006	208,006
45620	45620 Bundle Tracker SIRs	Intangible Plant				New	91,424	91,424
45741	45741 LIHEAP - Accept Partial Payments	Intangible Plant				New	76,400	76,400
45998	45998: NSF Phase II	Intangible Plant				New	178,748	178,748
46000	46000_illegal Restore	Intangible Plant				New	660	660
43324	43324 ComEd MDT 2010 Refresh - CAP	Intangible Plant				New	552,909	552,909
45242	45242 ComEd Rate Case 2010 - CAP	Intangible Plant				New	2,059,511	2,059,511
45956	45956 PI Historian Tag - Cap	Intangible Plant				New	446,801	446,801
46013	46013 CET Rider NS Audit	Intangible Plant				New	282,607	282,607
36266-1	36266-1Active Sync Deploy SW	Intangible Plant				New	49,605	49,605
36266-10	36266-10Ent File Trans Ph2 SW	Intangible Plant				New	177,067	177,067
36266-11	36266-11IAM Phase II SW	Intangible Plant				New	2,021,295	2,021,295
36266-12	36266-12Supply Doc Implementation CAP	Intangible Plant				New	49,622	49,622
36266-13	36266-13Clarity XBRL	Intangible Plant				New	90,127	90,127
36266-14	36266-14HR Service Center SW	Intangible Plant				New	501	501
36266-15	36266-15Intranet Redesign CAP	Intangible Plant				New	49,262	49,262
36266-16	36266-16Guide Legal Implement CAP	Intangible Plant				New	25,968	25,968
36266-17	36266-17IWMS	Intangible Plant				New	1,709,566	1,709,566

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36266-18	36266-18IT ERP Migration CAP	Intangible Plant				New	122,799	122,799
36266-19	36266-19EPM Upgrade 2010-2011 SW Ph2	Intangible Plant				New	611,279	611,279
36266-2	36266-2EDI Enhancement PassPort - CAP	Intangible Plant				New	100,483	100,483
36266-20	36266-20System Center Upgrade - HW CAP	Intangible Plant				New	434,355	434,355
36266-21	36266-21PBX Replace VoIP ComEd - CAP	Intangible Plant				New	2,954,161	2,954,161
36266-22	36266-22Network Access Control- HW CAP	Intangible Plant				New	120,525	120,525
36266-23	36266-23Wan Lan 2010 - CAP	Intangible Plant				New	428,097	428,097
36266-24	36266-24Mainframe Tape Library -HW CAP	Intangible Plant				New	75,045	75,045
36266-25	36266-25SQL DB Refresh HW	Intangible Plant				New	320,110	320,110
36266-26	36266-26Oracle DB Refresh HW	Intangible Plant				New	233,803	233,803
36266-27	36266-27SONET Infrastructure HW	Intangible Plant				New	1,318,888	1,318,888
36266-28	36266-28Active Sync Deploy HW	Intangible Plant				New	54,310	54,310
36266-29	36266-29Citrix Upgrade HW	Intangible Plant				New	223,711	223,711
36266-3	36266-3PowerPlant All Other CAP	Intangible Plant				New	1,747,758	1,747,758
36266-30	36266-30Legal DMS Phase Two CAP	Intangible Plant				New	186,911	186,911
36266-31	36266-31Total Rewards Website CAP	Intangible Plant				New	136,199	136,199
36266-32	36266-32Citrix Upgrade SW	Intangible Plant				New	480,153	480,153
36266-4	36266-4VMS Beeline Implement CAP	Intangible Plant				New	162,340	162,340
36266-5	36266-5System Center Upgrade - SW CAP	Intangible Plant				New	228,664	228,664
36266-6	36266-6Network Access Control- SW CAP	Intangible Plant				New	730,429	730,429
36266-7	36266-7App Integration 2010 - CAP	Intangible Plant				New	355,415	355,415
36266-8	36266-8SQL DB Refresh SW	Intangible Plant				New	47,637	47,637
36266-9	36266-9Oracle DB Refresh SW	Intangible Plant				New	350,678	350,678
		<b>Intangible Plant Total</b>	<b>83,941,537</b>	<b>(26,370,074.2)</b>	<b>(7,521,542.3)</b>	<b>24,817,434.8</b>	<b>74,867,355</b>	<b>(9,074,182)</b>
5362	***REDACTED***	New Business	473,587	Same			212,295	(261,291)
5968	5968: Inside Chicago Baseline	New Business	42,865,050	Same			27,283,491	(15,581,559)
5972	5972: Outside Chicago Baseline	New Business	120,887,738	Same			90,799,808	(30,087,930)
5997	***REDACTED***	New Business	633,350	Same			808,635	175,285
10290	***REDACTED***	New Business	707,846	Same			783,815	75,970
10326	***REDACTED***	New Business	164,196	Same			116,627	(47,569)
11611	11611: Direct Support: New Bus: ComEd Electric	New Business	2,178,996	Same			357,156	(1,821,840)
11612	11612: AFUDC: ComEd: New Bus: Electric	New Business	1,608,218	Same			846,586	(761,633)
11702	***REDACTED***	New Business	23,920	Same			155,265	131,345
12184	***REDACTED***	New Business	1,176,517	Same			1,158,504	(18,013)
17962	***REDACTED***	New Business	64,131	Same			7,760	(56,371)
17963	***REDACTED***	New Business	(3,757)	Same			(3,767)	(0)
22583	***REDACTED***	New Business	156,880	Same			222,168	65,288
24143	24143: CE Distrib Transformers-New Business	New Business	20,851,627	Same			8,365,723	(12,485,903)
25442	***REDACTED***	New Business	30,128	Same			42,184	12,056
28802	***REDACTED***	New Business	75,172	Same			96,354	21,182
29824	***REDACTED***	New Business	389,285	Same			389,396	112
30262	***REDACTED***	New Business	(3,428)	Same			76,877	80,305
30302	***REDACTED***	New Business	101,023	Same			5,551	(95,472)
30426	***REDACTED***	New Business	285,977	Same			1,345,073	1,059,095
30461	***REDACTED***	New Business	355,456	Same			378,581	23,124
30872	***REDACTED***	New Business	22,844	Same			222,618	199,775
30972	***REDACTED***	New Business	725,630	Same			1,005,051	279,421
30974	***REDACTED***	New Business	766,911	Same			901,759	134,848
31714	***REDACTED***	New Business	119,176	Same			3,146	(116,030)
32014	***REDACTED***	New Business	47,862	Same			47,862	-
32832	***REDACTED***	New Business	932,213	Same			1,654,251	722,039
33035	***REDACTED***	New Business	143,887	Same			501,817	357,930
33532	***REDACTED***	New Business	344,521	Same			344,521	-
33892	***REDACTED***	New Business	104,184	Same			112	(104,072)
33913	***REDACTED***	New Business	131,402	Same			132,413	1,011
33972	***REDACTED***	New Business	699,806	Same			14,861	(684,946)

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34034								
34034	***REDACTED***	New Business	2,928,013	Same			3,824,897	896,884
34054	***REDACTED***	New Business	76,152	Same			1,054,688	978,536
34055	***REDACTED***	New Business	1,204,946	Same			1,300,822	95,877
34061	***REDACTED***	New Business	469,854	Same			5,781	(464,073)
34062	***REDACTED***	New Business	854,238	Same			1,062,270	208,032
34065	***REDACTED***	New Business	534,982	Same			175,334	(359,647)
34067	***REDACTED***	New Business	725,211	Same			1,197,872	472,660
34452	***REDACTED***	New Business	103,624	Same			188,543	84,919
34492	***REDACTED***	New Business	4	Same			59,724	59,720
34935	***REDACTED***	New Business	161,161	Same			306,164	145,003
35215	***REDACTED***	New Business	307,849	Same			616,990	309,141
35222	***REDACTED***	New Business	53,783	Same			283,009	229,226
35223	***REDACTED***	New Business	3,986	Same			3,986	(0)
35272	***REDACTED***	New Business	754,966	Same			794,835	39,870
35273	***REDACTED***	New Business	1,292,491	Same			1,459,673	167,182
35295	***REDACTED***	New Business	1,068,271	Same			1,352,572	284,301
35296	***REDACTED***	New Business	624,245	Same			330,092	(294,153)
36078	***REDACTED***	New Business	213,802	Same			241,846	28,045
37754	***REDACTED***	New Business	264,756	Same			8,145	(256,611)
37839	***REDACTED***	New Business	547,375	Same			748,094	200,719
38314	***REDACTED***	New Business	142,816	Same			216,685	73,869
38554	***REDACTED***	New Business	217,968	Same			5,858	(212,110)
38776	***REDACTED***	New Business	580,790	Same			618,514	37,724
38819	***REDACTED***	New Business	165,490	Same			458,126	292,636
38834	38834: NEW FEEDER W3911	New Business	166,656	Same			803,902	637,246
38839	***REDACTED***	New Business	34,283	Same			(43,057)	(77,340)
39155	***REDACTED***	New Business	36,080	Same			49,573	13,493
39414	***REDACTED***	New Business	236,985	Same			8,292	(228,693)
39736	***REDACTED***	New Business	316,371	Same			408,626	92,255
39897	***REDACTED***	New Business	(3,038)	Same			(72,571)	(69,533)
39959	***REDACTED***	New Business	30,806	Same			606,857	576,051
39960	***REDACTED***	New Business	2,947	Same			12,167	9,221
39976	***REDACTED***	New Business	(231,622)	Same			(232,368)	(746)
40056	***REDACTED***	New Business	132,732	Same			92,819	(39,913)
40318	***REDACTED***	New Business	90,014	Same			194,166	104,152
40421	***REDACTED***	New Business	69,012	Same			258,764	189,753
40497	***REDACTED***	New Business	166,181	Same			66,389	(99,793)
40499	***REDACTED***	New Business	507	Same			348,131	347,624
40500	***REDACTED***	New Business	586,141	Same			304,764	(281,377)
40517	***REDACTED***	New Business	344,125	Same			59,612	(284,513)
40696	***REDACTED***	New Business	116,389	Same			374,011	257,622
40697	***REDACTED***	New Business	311,074	Same			331,054	19,980
40738	***REDACTED***	New Business	206,433	Same			306,548	100,115
40841	***REDACTED***	New Business	16,184	Same			12,375	(3,809)
40902	***REDACTED***	New Business	201,378	Same			243,765	42,387
40904	***REDACTED***	New Business	281,808	Same			73,017	(208,791)
40917	***REDACTED***	New Business	333,015	Same			827,604	494,589
41216	***REDACTED***	New Business	305,613	Same			320,244	14,632
41436	***REDACTED***	New Business	1,488,368	Same			545,050	(943,318)
41443	***REDACTED***	New Business	243,707	Same			149,436	(94,270)
41515	***REDACTED***	New Business	135,109	Same			202,089	66,980
41519	***REDACTED***	New Business	133,170	Same			617,402	484,232
41539	***REDACTED***	New Business	1,023,127	Same			890,090	(133,037)
41542	***REDACTED***	New Business	28,784	Same			(57,385)	(86,169)
41576	***REDACTED***	New Business	593,677	Same			456,263	(137,414)
41598	***REDACTED***	New Business	54,222	Same			(8,246)	(62,468)

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			Forma	Same	Dropped	New	Update Pro Forma (11/22)		
41599	***REDACTED***	New Business	36,969	Same			89,068	52,099	
41616	***REDACTED***	New Business	177,149	Same			354,988	177,839	
41618	***REDACTED***	New Business	177,804	Same			51,392	(126,412)	
41636	***REDACTED***	New Business	397,221	Same			192,503	(204,717)	
41656	***REDACTED***	New Business	123,821	Same			156,738	32,917	
41696	***REDACTED***	New Business	515,575	Same			588,896	73,320	
41738	***REDACTED***	New Business	83,054	Same			162,409	79,354	
41817	***REDACTED***	New Business	5,119,478	Same			3,194,925	(1,924,553)	
41836	***REDACTED***	New Business	353,032	Same			246,570	(106,463)	
41857	***REDACTED***	New Business	15,279	Same			634,160	618,881	
41917	***REDACTED***	New Business	926,475	Same			481,664	(444,811)	
41958	***REDACTED***	New Business	15,946	Same			122,569	106,623	
42016	***REDACTED***	New Business	(1,528,800)	Same			(545,992)	982,808	
42157	***REDACTED***	New Business	(50,564)	Same			745,008	795,572	
42176	***REDACTED***	New Business	(12,051)	Same			366,685	378,737	
42316	***REDACTED***	New Business	12,789	Same			12,808	18	
42578	***REDACTED***	New Business	68,282	Same			71,525	3,243	
42697	***REDACTED***	New Business	27,294	Same			51,376	24,082	
42958	***REDACTED***	New Business	7,154	Same			25,398	18,244	
42959	***REDACTED***	New Business	87,660	Same			149,561	61,901	
43156	***REDACTED***	New Business	1,073	Same			131,387	130,314	
43425	***REDACTED***	New Business	10,683	Same			35,733	25,050	
5741	5741: Ind Customer projects-cent managed-not reimb	New Business	5,257,015		Dropped			(5,257,015)	
6698	***REDACTED***	New Business	(862)		Dropped			862	
10338	***REDACTED***	New Business	135,222		Dropped			(135,222)	
10638	10638: New Bus West Electric Unspecified projects	New Business	10,836,469		Dropped			(10,836,469)	
10883	***REDACTED***	New Business	(19,658)		Dropped			19,658	
28803	***REDACTED***	New Business	318,020		Dropped			(318,020)	
29353	***REDACTED***	New Business	73,762		Dropped			(73,762)	
29902	***REDACTED***	New Business	(1,839)		Dropped			1,839	
30324	***REDACTED***	New Business	33,647		Dropped			(33,647)	
31072	***REDACTED***	New Business	88,983		Dropped			(88,983)	
32553	***REDACTED***	New Business	43,435		Dropped			(43,435)	
32912	***REDACTED***	New Business	78,276		Dropped			(78,276)	
33592	***REDACTED***	New Business	100,348		Dropped			(100,348)	
33719	***REDACTED***	New Business	195,891		Dropped			(195,891)	
34060	***REDACTED***	New Business	492,806		Dropped			(492,806)	
34433	***REDACTED***	New Business	29,400		Dropped			(29,400)	
34814	***REDACTED***	New Business	235,119		Dropped			(235,119)	
34952	***REDACTED***	New Business	417,696		Dropped			(417,696)	
35013	***REDACTED***	New Business	62,042		Dropped			(62,042)	
35095	***REDACTED***	New Business	305,013		Dropped			(305,013)	
35133	***REDACTED***	New Business	348,383		Dropped			(348,383)	
35301	***REDACTED***	New Business	811,624		Dropped			(811,624)	
35695	***REDACTED***	New Business	41,197		Dropped			(41,197)	
37694	***REDACTED***	New Business	665		Dropped			(665)	
38134	***REDACTED***	New Business	516,142		Dropped			(516,142)	
39654	***REDACTED***	New Business	1		Dropped			(1)	
40459	***REDACTED***	New Business	924,525		Dropped			(924,525)	
40896	***REDACTED***	New Business	275,563		Dropped			(275,563)	
40901	***REDACTED***	New Business	141,318		Dropped			(141,318)	
41437	***REDACTED***	New Business	477,393		Dropped			(477,393)	
41476	***REDACTED***	New Business	189,485		Dropped			(189,485)	
41496	***REDACTED***	New Business	112,768		Dropped			(112,768)	
41498	***REDACTED***	New Business	228,900		Dropped			(228,900)	
41505	***REDACTED***	New Business	168,202		Dropped			(168,202)	

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41508	***REDACTED***	New Business	249,477		Dropped			(249,477)
41509	***REDACTED***	New Business	196,348		Dropped			(196,348)
41510	***REDACTED***	New Business	130,925		Dropped			(130,925)
41516	***REDACTED***	New Business	882,466		Dropped			(882,466)
41517	***REDACTED***	New Business	151,105		Dropped			(151,105)
41541	***REDACTED***	New Business	13,774		Dropped			(13,774)
41597	***REDACTED***	New Business	105,157		Dropped			(105,157)
41617	***REDACTED***	New Business	152,370		Dropped			(152,370)
41737	***REDACTED***	New Business	317,911		Dropped			(317,911)
41739	***REDACTED***	New Business	259,220		Dropped			(259,220)
41741	***REDACTED***	New Business	368,961		Dropped			(368,961)
41742	***REDACTED***	New Business	39,391		Dropped			(39,391)
41743	***REDACTED***	New Business	378,761		Dropped			(378,761)
41759	***REDACTED***	New Business	20,898		Dropped			(20,898)
41796	***REDACTED***	New Business	84,040		Dropped			(84,040)
41876	***REDACTED***	New Business	1,801,509		Dropped			(1,801,509)
41896	***REDACTED***	New Business	319,682		Dropped			(319,682)
41956	***REDACTED***	New Business	127,527		Dropped			(127,527)
41957	***REDACTED***	New Business	201,940		Dropped			(201,940)
42976	***REDACTED***	New Business	413,691		Dropped			(413,691)
43276	***REDACTED***	New Business	(98)		Dropped			98
10339	***REDACTED***	New Business				New	108	108
13507	***REDACTED***	New Business				New	117,373	117,373
18962	***REDACTED***	New Business				New	152,606	152,606
19562	***REDACTED***	New Business				New	(26,629)	(26,629)
19563	***REDACTED***	New Business				New	(379)	(379)
19782	***REDACTED***	New Business				New	(324,692)	(324,692)
22782	***REDACTED***	New Business				New	14,686,487	14,686,487
23163	***REDACTED***	New Business				New	(1,341)	(1,341)
24364	***REDACTED***	New Business				New	(31)	(31)
24764	***REDACTED***	New Business				New	(15,261)	(15,261)
25302	***REDACTED***	New Business				New	33,018	33,018
30064	***REDACTED***	New Business				New	14,290	14,290
30444	***REDACTED***	New Business				New	7,209	7,209
30474	***REDACTED***	New Business				New	6,094	6,094
30488	***REDACTED***	New Business				New	123	123
30652	***REDACTED***	New Business				New	666	666
31152	***REDACTED***	New Business				New	(30,735)	(30,735)
31432	***REDACTED***	New Business				New	207,670	207,670
32154	***REDACTED***	New Business				New	(898,939)	(898,939)
33072	***REDACTED***	New Business				New	20,171	20,171
34037	***REDACTED***	New Business				New	39,787	39,787
34057	***REDACTED***	New Business				New	(35,540)	(35,540)
34058	***REDACTED***	New Business				New	545,404	545,404
34071	***REDACTED***	New Business				New	23,798	23,798
35132	***REDACTED***	New Business				New	(5,323)	(5,323)
35232	***REDACTED***	New Business				New	59	59
35303	***REDACTED***	New Business				New	214,654	214,654
35354	***REDACTED***	New Business				New	150,985	150,985
36835	***REDACTED***	New Business				New	4,537	4,537
37735	***REDACTED***	New Business				New	2,313	2,313
37816	***REDACTED***	New Business				New	1,490	1,490
37855	***REDACTED***	New Business				New	640,471	640,471
38016	***REDACTED***	New Business				New	179,244	179,244
38017	***REDACTED***	New Business				New	198,789	198,789
38818	***REDACTED***	New Business				New	47,663	47,663

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39079	***REDACTED***	New Business				New	305	305
39080	***REDACTED***	New Business				New	694	694
39716	***REDACTED***	New Business				New	46,007	46,007
40419	***REDACTED***	New Business				New	2,295	2,295
40436	***REDACTED***	New Business				New	47	47
40756	***REDACTED***	New Business				New	4,199	4,199
41356	***REDACTED***	New Business				New	(497)	(497)
41502	***REDACTED***	New Business				New	98,571	98,571
41512	***REDACTED***	New Business				New	86,747	86,747
42341	***REDACTED***	New Business				New	1,102	1,102
42416	***REDACTED***	New Business				New	1,006	1,006
42496	***REDACTED***	New Business				New	37	37
42816	***REDACTED***	New Business				New	5,851	5,851
42900	***REDACTED***	New Business				New	(741)	(741)
42997	***REDACTED***	New Business				New	127	127
43098	***REDACTED***	New Business				New	5,817	5,817
43218	***REDACTED***	New Business				New	3,503	3,503
43356	***REDACTED***	New Business				New	307,785	307,785
43576	***REDACTED***	New Business				New	24,151	24,151
43696	***REDACTED***	New Business				New	688,711	688,711
45004	***REDACTED***	New Business				New	219,612	219,612
45010	New Business Category Capital SP	New Business				New	(1,450,895)	(1,450,895)
45019	***REDACTED***	New Business				New	264,003	264,003
45059	***REDACTED***	New Business				New	2,490	2,490
45069	***REDACTED***	New Business				New	115,503	115,503
45093	***REDACTED***	New Business				New	94,231	94,231
45107	***REDACTED***	New Business				New	22,667	22,667
45121	***REDACTED***	New Business				New	(4,630)	(4,630)
45132	***REDACTED***	New Business				New	91,838	91,838
45218	***REDACTED***	New Business				New	70,212	70,212
45222	***REDACTED***	New Business				New	3,495	3,495
45227	***REDACTED***	New Business				New	126,942	126,942
45229	***REDACTED***	New Business				New	79,956	79,956
45378	***REDACTED***	New Business				New	75,065	75,065
45408	***REDACTED***	New Business				New	234,296	234,296
45415	***REDACTED***	New Business				New	42,716	42,716
45428	***REDACTED***	New Business				New	237,247	237,247
45465	***REDACTED***	New Business				New	201,620	201,620
45468	***REDACTED***	New Business				New	65,119	65,119
45484	***REDACTED***	New Business				New	(2,269)	(2,269)
45486	***REDACTED***	New Business				New	185,256	185,256
45488	***REDACTED***	New Business				New	214,306	214,306
45561	***REDACTED***	New Business				New	44,321	44,321
45562	***REDACTED***	New Business				New	185,893	185,893
45563	***REDACTED***	New Business				New	(92,467)	(92,467)
45616	***REDACTED***	New Business				New	209,600	209,600
45626	***REDACTED***	New Business				New	289,981	289,981
45694	***REDACTED***	New Business				New	314,868	314,868
45703	***REDACTED***	New Business				New	72,479	72,479
45705	***REDACTED***	New Business				New	392,472	392,472
45710	***REDACTED***	New Business				New	498,072	498,072
45726	***REDACTED***	New Business				New	670,300	670,300
45740	***REDACTED***	New Business				New	286,755	286,755
45764	***REDACTED***	New Business				New	7,820	7,820
45774	***REDACTED***	New Business				New	(144,161)	(144,161)
45780	***REDACTED***	New Business				New	245,318	245,318

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45786	***REDACTED***	New Business				New	2,911	2,911	
45788	***REDACTED***	New Business				New	285,548	285,548	
45805	***REDACTED***	New Business				New	188,721	188,721	
45848	***REDACTED***	New Business				New	205,718	205,718	
45849	***REDACTED***	New Business				New	222,215	222,215	
45852	***REDACTED***	New Business				New	1,139	1,139	
45854	***REDACTED***	New Business				New	81,022	81,022	
45858	***REDACTED***	New Business				New	134,687	134,687	
45865	***REDACTED***	New Business				New	3,025	3,025	
45883	***REDACTED***	New Business				New	285,599	285,599	
45900	***REDACTED***	New Business				New	13,595	13,595	
45922	***REDACTED***	New Business				New	183,873	183,873	
45938	***REDACTED***	New Business				New	46,289	46,289	
45948	***REDACTED***	New Business				New	9,680	9,680	
45963	***REDACTED***	New Business				New	136,031	136,031	
45978	***REDACTED***	New Business				New	135,388	135,388	
45985	***REDACTED***	New Business				New	135,059	135,059	
46026	***REDACTED***	New Business				New	36,987	36,987	
40257	***REDACTED***	New Business				New			
		<b>New Business Total</b>	253,504,679	(54,312,904.9)	(29,132,009.1)	23,209,376.2	193,269,142	(60,235,538)	
29265	29265: IPP/ Interconnect Proj Distribution	Non-Ops	1,836,073	Same			589,948	(1,246,125)	
35355	35355: ComEd Cust Fld Ops Meter Reading	Non-Ops	342,034	Same			1,721,920	1,379,886	
35802	35802: ComEd Cust Fld Ops F&MS New Business Sets	Non-Ops	3,231,588	Same			2,940,343	(291,245)	
35803	35803:ComEd Cust Fld Ops F&MS NonPeriodic Exchange	Non-Ops	1,755,248	Same			1,181,786	(573,462)	
35805	35805: ComEd Cust Fld Ops F&MS Periodic Exchange	Non-Ops	1,837,226	Same			1,297,438	(539,788)	
35808	35808: ComEd Cust Fld Ops F&MS Com-Dec Exchanges	Non-Ops	158,044	Same			16,264	(141,780)	
35809	35809: ComEd Cust Fld Ops F&MS Removes	Non-Ops	71,223	Same			40,050	(31,173)	
35837	35837: ComEd Cust Fld F&MS Ops RRTP Exchanges	Non-Ops	288,997	Same			80,123	(208,874)	
35994	35994: ComEd Cust Fld Ops F&MS Capital Purchases	Non-Ops	15,147,947	Same			11,021,794	(4,126,153)	
36074	36074: ComEd Cust Fld Ops F&MS Overhead	Non-Ops	3,856,336	Same			37,242	(3,819,094)	
36180	36180: ComEd Cust Fld Ops F&MS Meter Shop	Non-Ops	265,478	Same			842,850	577,372	
38136	38136: AMI Pilot	Non-Ops	21,348,067	Same			16,895,420	(4,452,648)	
39495	39495: CSS Rev Leakage Stuck Meter Investigation	Non-Ops	240,972	Same			27,417	(213,555)	
39497	39497: CSS Revenue Leakage Large Account Audits	Non-Ops	41,925	Same			4,067	(37,858)	
42342	42342: Revenue Leakage Capital Purchases	Non-Ops	300,004	Same			33,332	(266,672)	
14543	14543: ***REDACTED***	Non-Ops	447,045			Dropped		(447,045)	
35615	35615 - Regulatory Program Impl - Reg Asset	Non-Ops	2,519,938			Dropped		(2,519,938)	
36181	36181 - Regulatory Program Implementation Capital	Non-Ops	844,000			Dropped		(844,000)	
41959	41959: Percentage of Income Payment Plan (PIPP)	Non-Ops	2,503,040			Dropped		(2,503,040)	
41961	41961: Uncollectible Factor	Non-Ops	65,000			Dropped		(65,000)	
42436	42436: Call Center Efficiency Projects	Non-Ops	2,000,000			Dropped		(2,000,000)	
42476	42476: CAP Cust Bus Transf & Tech	Non-Ops	1,950,002			Dropped		(1,950,002)	
5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM items	Non-Ops				New	95,546	95,546	
10061	10061: Protection and Control Obsolescence WEST	Non-Ops				New	(444,547)	(444,547)	
33874	33874 - SCADA Upgrade	Non-Ops				New	7,998	7,998	
35156	35156: Substation Facilities	Non-Ops				New	336,207	336,207	
35172	35172: Other Misc. Projects	Non-Ops				New	24,286	24,286	
35503	35503: Commercial & Industrial Curtailment Program	Non-Ops				New	304,094	304,094	
36174	36174 OCC, OFP, CFO and Gen Coun and CARE (CapEx)	Non-Ops				New	426,854	426,854	
45432	SS 860 ReRoof Control Building	Non-Ops				New	166,502	166,502	
45901	45901: VRU - Billing & Pymts	Non-Ops				New	8,665	8,665	
		<b>Non-Ops Total</b>	61,050,188	(13,991,169.3)	(10,329,024.8)	925,604.9	37,655,599	(23,394,589)	
10061	10061: Protection and Control Obsolescence WEST	General Plant	142,407	Same			433,474	291,067	
31714	31714: Lexington Pump Sta. ESS-Y324	General Plant	86	Same			2,036	1,950	
33872	33872 - Distribution Transformer Relay Upgrade	General Plant	16,863	Same			65,292	48,429	

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33875	33875 - 34kV Line Upgrades	General Plant	380,897	Same			889,760	508,863
33876	33876 - 12kV Feeder and Bus Backup Protection	General Plant	283,153	Same			548,412	265,259
34756	34756: Tech Center Environmental Support	General Plant	1,772,000	Same			3,712,999	1,940,999
35498	35498: Demand Response Switch Install (Dept 500)	General Plant	1,265,093	Same			784,693	(480,400)
35578	35578 - PC Refresh	General Plant	446,544	Same			432,368	(14,176)
38235	38235: IT Costs for AML	General Plant	2,491,685	Same			2,687,489	195,804
39976	39976: West Pullman Level 4 Interconnection	General Plant	(23,811)	Same			(23,888)	(77)
40278	40278: VRU Enhancemts (Speech Recognition)	General Plant	99,948	Same			2,990	(96,957)
40636	40636: ComEd Operational Performance Indicators	General Plant	22,629	Same			81,509	58,880
41277	41277 - Current Injection Removal (Volt. Collapse)	General Plant	57,872	Same			226,750	168,878
43136	43136 Maywood Tech Center Renovation Project	General Plant	60,047	Same			161,627	101,580
43542	43542: RT19 & Barrington Rd Intersection Imprvmt	General Plant	2,339	Same			11,542	9,203
43639	43639: Revenue Metering Obsolesce	General Plant	43,468	Same			105,712	62,243
99999	ComEd Orphan	General Plant	88,468	Same			671,994	583,526
5856	5856:Northwest Reliability Prj-TDC510 West Rutland	General Plant	163		Dropped			(163)
32553	32553 - Elmhurst Pump Cogen	General Plant	476		Dropped			(476)
33874	33874 - SCADA Upgrade	General Plant	11,690		Dropped			(11,690)
34441	34441: Training Org CAPITAL	General Plant	1,329,000		Dropped			(1,329,000)
35058	35058: EPS Orphan Placeholder: ComEd	General Plant	858,517		Dropped			(858,517)
35155	35155: Paving	General Plant	1,772,000		Dropped			(1,772,000)
35156	35156: Substation Facilities	General Plant	349,970		Dropped			(349,970)
35157	35157: Roofing	General Plant	443,000		Dropped			(443,000)
35159	35159: Equipment Replacement	General Plant	243,650		Dropped			(243,650)
35580	35580: OFF Furniture	General Plant	22,150		Dropped			(22,150)
36266	36266 BSC Billed CAP	General Plant	3,811		Dropped			(3,811)
38837	38837: 2009 MCR NonTKY-W6212	General Plant	251		Dropped			(251)
40357	40357: SCADA Communication Standardization	General Plant	281,709		Dropped			(281,709)
40841	40841: ***REDACTED***	General Plant	1,379		Dropped			(1,379)
42096	42096 Unspecified IT Projects (Capital)	General Plant	115,943		Dropped			(115,943)
42539	42539: ***REDACTED***	General Plant	2,920		Dropped			(2,920)
43423	43423: ***REDACTED***	General Plant	1,177		Dropped			(1,177)
5174	5174: West Loop 345kV Transmission & Substation	General Plant				New	1,216	1,216
6647	6647: ***REDACTED***	General Plant				New	(9)	(9)
6858	6858: ***REDACTED***	General Plant				New	3,795	3,795
10115	10115: ***REDACTED***	General Plant				New	(393,691)	(393,691)
10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	General Plant				New	(2,023)	(2,023)
10235	10235: Remove/Replace of Sump Pumps in Tunnels-CM	General Plant				New	68,160	68,160
10628	10628: CE-Storm Restoration	General Plant				New	(82)	(82)
11505	11505: ***REDACTED***	General Plant				New	(459)	(459)
11986	11986: TDC251 Round Lake Beach-New TDC Inst 40MVA	General Plant				New	95,252	95,252
14223	14223: 7P070009 TDC391 Argyle ROW - 2009	General Plant				New	123,322	123,322
14684	14684 - Training West - Capital Dept Costs	General Plant				New	45,463	45,463
15150	15150: ***REDACTED***	General Plant				New	238	238
16443	16443 T-COMED Substation CM - CAPITAL	General Plant				New	44,347	44,347
19562	19562: ***REDACTED***	General Plant				New	23,593	23,593
19563	19563:***REDACTED***	General Plant				New	336	336
19664	19664: Upgrade line 14310 Wolfs-Frontenac	General Plant				New	4,520	4,520
20063	20063: NERC Commitments 07 - 12	General Plant				New	137,881	137,881
22603	22603: ***REDACTED***	General Plant				New	(1,264)	(1,264)
22662	22662: CCDOT Lake Cook Rd @ Pflingsten-Waukegan	General Plant				New	13	13
24548	24548-3P080200 Relieve Y1943 new fdr Y84032 Quarry	General Plant				New	7,780	7,780
25382	25382: 7P080001 UpgD TR76.77 to 60MVA-TSS107 DIXON	General Plant				New	(2,021)	(2,021)
26182	26182 6P080005 Install 40MVA transformer at TSS149	General Plant				New	(4,560)	(4,560)
27102	27102:6P080008 Extend 34kV L7282 and Install DCJ30	General Plant				New	56,256	56,256
27662	27662-7P080201 Instl R9002 to rel 110%R6283 TDC391	General Plant				New	(13,857)	(13,857)
27746	27746-7P080009-Upgrade TSS193 McHenry to 2-60MVA	General Plant				New	196,507	196,507

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			Original Pro Forma	Same	Dropped	New		
28222	28222 5P080001 DCWDD Ament RD. Install new DC	General Plant				New	28,858	28,858
28242	28242: 6P080009 Instl trans and busses at TDC407	General Plant				New	27,352	27,352
29102	29102 - COMED Substation CM - CAPITAL-D	General Plant				New	192,571	192,571
29202	29202 Repair of UGHVD Emergent CM's	General Plant				New	6,268	6,268
30422	30422: CE-Overhead Non-Emergent CM's	General Plant				New	55,484	55,484
32154	32154: ***REDACTED***	General Plant				New	8,162	8,162
32554	32554: 6P090004 Replace 2-33MVA TR with 2-40MVA TR	General Plant				New	76,065	76,065
33333	33333: 5P090009 INST TRANSFORMER AT DCW52	General Plant				New	33,743	33,743
33408	33408: 7P090004 Install 5th Transformer at SS317	General Plant				New	(15,135)	(15,135)
33412	33412: 8P080002 Inst 20MVA TSS179-12kV F7941 Bloom	General Plant				New	60	60
33873	33873 - 138kV Line Upgrades	General Plant				New	233,713	233,713
33972	33972: ***REDACTED***	General Plant				New	78	78
34013	34013 - TDC 566 TR73 EMERGENT REPLACEMENT	General Plant				New	13,238	13,238
35219	35219 ComEd Transmission Ops - Capital	General Plant				New	(11)	(11)
35615	35615 - Regulatory Program Impl - Reg Asset	General Plant				New	230,846	230,846
36074	36074: ComEd Cust Fld Ops F&MS Overhead	General Plant				New	1,307,245	1,307,245
36174	36174 OCC, OFF, CFO and Gen Coun and CARE (CapEx)	General Plant				New	3,613,714	3,613,714
36235	36235 Mobile Dispatch	General Plant				New	(11,022)	(11,022)
36294	36294 BSC / Corp Center / Other (Capital)	General Plant				New	5,879,980	5,879,980
37774	37774: Reliability Distribution Automation X1459	General Plant				New	(1,195)	(1,195)
38454	38454: IDOT IL RT 120 @ Bacon Rd & Cedar Lake Rd	General Plant				New	24	24
38555	38555: Z13762-Reliability Distribution Automation	General Plant				New	131	131
39054	39054: Install 2 MCRs Scheme Y2569	General Plant				New	14	14
39816	39816: Walkup Rd-Veterans Park-Crystal Springs Rd	General Plant				New	19,257	19,257
40298	40298: New Steams Rd @ McDonald & Randall	General Plant				New	8,302	8,302
40379	40379: ***REDACTED***	General Plant				New	(1,666)	(1,666)
40456	40456: TSS 84 Rose Hill TR73 Replacement	General Plant				New	5,863	5,863
40842	40842: CE-Generator Capital Repairs	General Plant				New	128,144	128,144
41961	41961: Uncollectible Factor	General Plant				New	198,682	198,682
42317	42317: Maywood Security	General Plant				New	(18)	(18)
42418	42418: General Company Activity (Capital)	General Plant				New	207,586	207,586
42436	42436: Call Center Efficiency Projects	General Plant				New	817,320	817,320
42476	42476: CAP Cust Bus Transf & Tech	General Plant				New	2,127,423	2,127,423
42676	42676: ***CEII***	General Plant				New	116,330	116,330
42796	42796: Revenue Protection Mobile Dispatch	General Plant				New	19,468	19,468
42797	42797: F&MS Mobile Dispatch Upgrades	General Plant				New	137,417	137,417
43335	43335 Wholesale Municipality Metering Capital	General Plant				New	107,201	107,201
43638	43638: Micromesh Fence and Cameras for UPA	General Plant				New	192,733	192,733
43679	43679: Water Suppression Upgrade TSS114 NW	General Plant				New	101,562	101,562
43680	43680: Water Suppression Upgrade TSS82 Crosby	General Plant				New	93,070	93,070
43777	ITN 43777: Mobile Operations Command Vehicle	General Plant				New	351,350	351,350
45063	45063: Biogas Energy - Dixon site - Telemetry Upgrade	General Plant				New	13	13
45066	45066: Electric Heater for Crystal Lake	General Plant				New	692	692
45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	General Plant				New	236,534	236,534
45238	45238: City of Maywood-St Charles Rd & 9th Ave	General Plant				New	9,764	9,764
45262	45262: Biogas Energy - Morris site - Telemetry Upgrade	General Plant				New	379	379
45277	45277: Biogas Energy - Grayslake site - Telemetry Upgrade	General Plant				New	65	65
45278	45278: Biogas Energy - Romeoville site - Telemetry Upgrade	General Plant				New	199	199
45280	45280: L10643 34kV Replace and Reprogram Switches	General Plant				New	6,248	6,248
45411	45411: CS BTW NSF	General Plant				New	1,613	1,613
45460	ITN 45460 2010 Pole Yard Construction	General Plant				New	1,270,602	1,270,602
45492	45492: Chronic Feeder X8443	General Plant				New	29,753	29,753
45827	45827 Security Upgrades	General Plant				New	42,231	42,231
38255	38255: 900 MHz 2-Way Trunked Radio System	General Plant				New	4,000,000	4,000,000
		<b>General Plant Total</b>	12,587,496	3,645,070.3	(5,437,807.1)	22,299,013.5	33,093,773	20,506,277
35155	35155: Paving	Real Estate	2,658,000	Same			2,211,847	(446,153)

Updated Pro Forma ITN listing Comparing Original to 11/22 Update  
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ITN	Updated ITN Description	Revised Category	Original Pro				Version		Change (Updated Pro Forma - Original Pro Forma)
			Forma	Same	Dropped	New	Update Pro Forma (11/22)		
35156	35156: Substation Facilities	Real Estate	919,668	Same				422,328	(497,340)
35157	35157: Roofing	Real Estate	1,329,000	Same				445,901	(883,099)
35158	35158: Lighting	Real Estate	1,590,759	Same				673,982	(916,777)
35159	35159: Equipment Replacement	Real Estate	548,707	Same				968,803	420,095
35172	35172: Other Misc. Projects	Real Estate	1,474,234	Same				7,819,715	6,345,481
35580	35580: OFP Furniture	Real Estate	48,730	Same				48,730	(0)
42056	42056 - Chicago Ordinance Work	Real Estate	1,196,100	Same				545,776	(650,324)
42076	42076 - OCC Renovation	Real Estate	1,018,900	Same				422,622	(596,278)
43399	43399: Dixon Transportation roof replacement 2009	Real Estate	100,189	Same				150,023	49,834
43456	43456: Maywood Tech Center HVAC Project 2009	Real Estate	157,869	Same				376,725	218,856
36174	36174 OCC, OFP, CFO and Gen Coun and CARE (CapEx)	Real Estate	4,780,328		Dropped				(4,780,328)
36294	36294 BSC / Corp Center / Other (Capital)	Real Estate	8,206,086		Dropped				(8,206,086)
42057	42057 - Reporting Center Renovation	Real Estate	345,540		Dropped				(345,540)
42418	42418: General Company Activity (Capital)	Real Estate	574,939		Dropped				(574,939)
42656	42656 ICSBPRF09 Chicago South BPC roof project 09	Real Estate				New	6,178	6,178	6,178
43137	43137: IDXECM109 Dixon ECM lighting & controls	Real Estate				New	21,797	21,797	21,797
43138	43138: Dixon ECM 2nd floor Decomission	Real Estate				New	5,409	5,409	5,409
43418	43418: Rockford Flooring Project 2009	Real Estate				New	6,269	6,269	6,269
43420	43420: Joliet HQ Flooring Replacement Project 2009	Real Estate				New	9,323	9,323	9,323
43817	43817 - Rockford Office Remodel	Real Estate				New	32,744	32,744	32,744
45062	ITN 45062 DeKalb ECM 2010 Lighting and controls	Real Estate				New	372,740	372,740	372,740
45110	ITN 45110 - Chicago West Tech Fencing Project	Real Estate				New	95,761	95,761	95,761
45160	ITN 45160 Chicago North Paving project 2010	Real Estate				New	237,661	237,661	237,661
45185	ITN 45185 Chicago South capital paving project 2010	Real Estate				New	387,837	387,837	387,837
45220	ITN 45220 Crystal Lake Micro Mesh Fencing Capital 2010	Real Estate				New	96,560	96,560	96,560
45228	ITN 45228 Crestwood transportation ECM 2010	Real Estate				New	91,535	91,535	91,535
45235	ITN 45235 Mt prospect capital paving project 2010	Real Estate				New	173,994	173,994	173,994
45236	ITN 45236 DeKalb capital paving project 2010	Real Estate				New	150,378	150,378	150,378
45240	ITN 45240 University Park capital paving project 2010	Real Estate				New	289,652	289,652	289,652
45245	ITN 45245 Glenbard capital paving project 2010	Real Estate				New	155,628	155,628	155,628
45247	ITN 45247 Bolingbrook capital paving project 2010	Real Estate				New	131,040	131,040	131,040
45324	ITN 45324 Chicago South Hydome ECM 2010	Real Estate				New	97,985	97,985	97,985
45339	ITN 45339 Loop Tech ECM light project 2010	Real Estate				New	56,288	56,288	56,288
45379	ITN 45379 Bolingbrook ECM project 2010	Real Estate				New	134,478	134,478	134,478
45390	ITN 45390 RE&F IVMS project	Real Estate				New	1,900,075	1,900,075	1,900,075
45497	ITN 45497 Elgin Capital Paving Project 2010	Real Estate				New	243,350	243,350	243,350
45499	ITN 45499 Crestwood Capital Paving project 2010	Real Estate				New	326,097	326,097	326,097
45500	ITN 45500 Tech Center Capital Paving Project	Real Estate				New	3,105	3,105	3,105
45530	ITN 45530 Chicago Loop Tech Roof Replacement	Real Estate				New	68,809	68,809	68,809
45605	ITN 45605 Dixon 2nd floor Capital roof replacement project	Real Estate				New	5,988	5,988	5,988
45818	ITN 45818 Glenbard Garden Remediation and flooring	Real Estate				New	114,593	114,593	114,593
45846	ITN 45846 Chicago West Tech Ornamental Fence Project	Real Estate				New	113,850	113,850	113,850
45888	ITN 45888 Chicago North Ornamental Fence Project	Real Estate				New	42,564	42,564	42,564
		<b>Real Estate Total</b>	<b>24,949,049</b>	<b>3,044,296.6</b>	<b>(13,906,892.6)</b>		<b>5,371,687.5</b>	<b>19,458,140</b>	<b>(5,490,908)</b>
5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM items	SCADA	962,398	Same				357,121	(605,277)
33874	33874 - SCADA Upgrade	SCADA	421,432	Same				82,198	(339,234)
40357	40357: SCADA Communication Standardization	SCADA	992,223	Same				1,330,556	338,333
34455	34455: Tran-Repair Relay, Comms & SCADA emergent CM item	SCADA				New	15,050	15,050	15,050
		<b>SCADA Total</b>	<b>2,376,054</b>	<b>(606,178.0)</b>			<b>15,049.9</b>	<b>1,784,926</b>	<b>(591,128)</b>
4775	4775: D-Replace Substation Capacitors PCB Banks	System Performance	1,867,494	Same				2,661,321	793,827
4804	4804: D-Replace Obsolete Substation Liq Fused Disc	System Performance	84,580	Same				2,189	(82,391)
4812	4812: Install Substation Wildlife Protection Fenc	System Performance	54,313	Same				447,002	392,689
4819	4819: ComEd Subst, Oil Reservoir Lvl Alarm (Dist.)	System Performance	14,184	Same				14,184	-
4821	4821: D-Replace Obsolete Substation Sil Car. Arres	System Performance	34,816	Same				9,457	(25,359)
4920	4920: Replace Distribution Poor Performing URD Ca	System Performance	28,537,477	Same				34,605,430	6,067,953

Updated Pro Forma ITN listing Comparing Original to 11/22 Update  
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ITN	Updated ITN Description	Revised Category	Original Pro Forma	Same	Dropped	New	Update Pro Forma (11/22)	Change (Updated Pro Forma - Original Pro Forma)
4928	4928: Install Distribution Sectionalizing Devices	System Performance	4,467,323	Same			6,687,889	2,220,567
5066	5066: ICC Customer Target Program	System Performance	1,684,718	Same			127,370	(1,557,348)
6053	6053: Defined Circuit Improvements	System Performance	6,896,943	Same			4,396,256	(2,500,687)
10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	System Performance	1,762,595	Same			1,650,917	(111,677)
11161	11161: ICC 1% Worst Performing Circuit Program	System Performance	12,333,168	Same			7,497,056	(4,836,111)
11609	11609: Direct Support: Sys Perf: ComEd: Electric	System Performance	7,987,126	Same			2,750,939	(5,236,187)
11617	11617: AFUDC: ComEd: Sys Perf: Electric	System Performance	246,879	Same			131,188	(115,691)
13487	13487 Fire Prot West-Fire Protection Upgrades	System Performance	844,421	Same			49	(844,372)
14042	14042 Fire Prot West-Install Chicago Fire Seals	System Performance	18,973	Same			(40,062)	(59,035)
14043	14043 Fire Prot. West-Supression Systems	System Performance	1,257,772	Same			36	(1,257,736)
19123	19123: D-Retrofill Substation PCB equipment - Dist	System Performance	19,844	Same			24,714	4,870
24144	24144: CE Distrib Transformers-System Performance	System Performance	431,833	Same			208,226	(223,607)
29232	29232:OH-HVD Wood Tension Brace Replacement Program	System Performance	4,936,580	Same			869,621	(4,066,959)
29238	29238 : Regional Reliability Imprvmnts - West	System Performance	541,360	Same			2,390,220	1,848,860
29259	29259 - Spare Transformers >10MVA (HVD Class) West	System Performance	8,288,146	Same			9,063,652	775,506
29404	29404 - Capital for PCB Equip for ESS Customers	System Performance	788,442	Same			294,583	(493,860)
30348	4796: Replace Substation Disconnects	System Performance	254,336	Same			158,679	(95,658)
30752	30752 : Regional Reliability Imprvmnts - Chicago	System Performance	952,812	Same			2,658,237	1,705,424
30753	30753 : Regional Reliability Imprvmnts - North	System Performance	568,329	Same			1,993,222	1,424,892
30754	30754 : Regional Reliability Imprvmnts - South	System Performance	518,026	Same			2,015,615	1,497,589
31412	31412: Direct Support Syst Perf - Relay & Protect	System Performance	478,769	Same			1,095,348	616,579
31413	31413: Direct Support Syst Perf - T&S Subs Engr	System Performance	1,291,981	Same			468,024	(823,957)
33373	33373: Device Outage Frequency Program	System Performance	1,364,137	Same			1,166,812	(197,325)
33872	33872 - Distribution Transformer Relay Upgrade	System Performance	820,095	Same			811,809	(8,286)
33875	33875 - 34kV Line Upgrades	System Performance	4,282,412	Same			3,530,783	(751,628)
33876	33876 - 12kV Feeder and Bus Backup Protection	System Performance	690,096	Same			650,465	(39,630)
33992	33992: Chronic Performing Circuts	System Performance	994,248	Same			802,999	(191,249)
34093	34093 Replaced Aged HV Distr. PILC Cable, L19202	System Performance	2,584,843	Same			2,913,797	328,954
38694	38694: 2009 Rpl Dist Mainline Dir bur & Conduit	System Performance	567,434	Same			819,254	251,820
38837	38837: 2009 MCR NonTKY-W6211	System Performance	14,533	Same			14,224	(309)
39114	39114: 1P081443 Instl inductor X8465	System Performance	644,904	Same			709,685	64,781
39116	39116: 1P100002 Inductors on X8446, X8447, & X8448	System Performance	846,910	Same			752,756	(94,155)
40100	40100: 4/ 12kV Mid- Circuit Reclosers	System Performance	14,802,934	Same			27,317,176	12,514,242
41276	41276 - 69KV Pilot Wire Replacement	System Performance	398,319	Same			366,618	(31,701)
41277	41277 - Current Injection Removal (Volt. Collapse)	System Performance	712,834	Same			893,894	181,060
41279	41279 - Arc Flash Relay Upgrades	System Performance	1,204,024	Same			1,988,334	784,309
42256	42256: 2010 Repl Dist Mainline Dir Bury & Conduit	System Performance	12,752,512	Same			6,111,809	(6,640,703)
42457	42457: 2010 Replace TR72 at TSS47 Evanston	System Performance	514,526	Same			790,453	275,927
42458	42458 - Replace Transformer #71 TDC555	System Performance	409,594	Same			711,111	301,517
42898	42898: Chicago O'Hare Reliability Project	System Performance	273,779	Same			669,029	395,250
43062	43062: TSS 120 Lombard 34kV cap bank # 2	System Performance	92,482	Same			90,746	(1,737)
43322	43322: Replace Breaker in a Box	System Performance	123,426	Same			819,222	695,796
43678	43678: CO2 Upgrade TDC 745 IC Air Rights	System Performance	16,912	Same			566,199	549,287
10427	10427: Park Forest H-Frame Replacement	System Performance	391,475		Dropped			(391,475)
42596	42596: Replace Gassing Transformers	System Performance	531,603		Dropped			(531,603)
43677	43677: CO2 Upgrade TSS38 Humboldt	System Performance	14,901		Dropped			(14,901)
4794	4794: D-Replace Substation Oil Circuit Bre	System Performance				New	(3,504)	(3,504)
5342	5342: Distribution Cable Diagnostics	System Performance				New	34,036	34,036
5751	5751: Spare power transformers (West - Closed)	System Performance				New	(157,108)	(157,108)
10632	10632: Replace 3 phase Overloaded Transformers	System Performance				New	7,521	7,521
12905	12905 Fire Protection West-Detection Systems	System Performance				New	(27,310)	(27,310)
12906	12906 Fire Protection West-Battery Cables	System Performance				New	18,315	18,315
29107	29107 - Replace Obsolete Substation Model G CS - D	System Performance				New	76,691	76,691
29237	29237 : Airport Improvement	System Performance				New	112,513	112,513
29338	29338: T-CE Replace Substa Batteries & Chgrs SP	System Performance				New	83,023	83,023
30402	30402 Fire Protection West - Detection Systems	System Performance				New	(59,884)	(59,884)

Updated Pro Forma ITN listing Comparing Original to 11/22 Update  
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ITN	Updated ITN Description	Revised Category	Version				Update Pro Forma (11/22)	Change (Updated Pro Forma - Original Pro Forma)
			Original Pro Forma	Same	Dropped	New		
30403	30403 Fire Protection West – Battery Cables	System Performance				New	(109,742)	(109,742)
30406	30406 Fire Protection West – Fire Seals	System Performance				New	(83,876)	(83,876)
33538	33538 - Install and Remove HPPF Conduit on TDC745 T lines	System Performance				New	1,300,306	1,300,306
33873	33873 - 138kV Line Upgrades	System Performance				New	23,300	23,300
34897	34897: Customer Outage Frequency Program	System Performance				New	57,933	57,933
37774	37774: Reliability Distribution Automation X1458	System Performance				New	(37,842)	(37,842)
38555	38555: Z13762-Reliability Distribution Automation	System Performance				New	6,907	6,907
38556	38556: X5367-Reliability Distribution Automation	System Performance				New	353	353
38594	38594: L12367 Chronic Feeder Crystal Lake	System Performance				New	15,988	15,988
39054	39054: Install 2 MCRs Scheme Y2568	System Performance				New	(5,653)	(5,653)
41756	41756: TDC 785 Ontario CO2 Upgrades	System Performance				New	149	149
42038	42038: Darien Hendrix Cable W3625	System Performance				New	2,656	2,656
42116	42116: 345kV Line ***CEII*** Rating Increase	System Performance				New	257,503	257,503
43321	43321: U of Chicago Z13755 2009 Reg Reliability	System Performance				New	55,033	55,033
43381	43381:TSS192 QUANTUM CROSSING SECURITY UPGRADE	System Performance				New	217,383	217,383
43603	43603 Replace Pumping Plant at Rockwell TSS 50	System Performance				New	385,844	385,844
43679	43679: Water Suppression Upgrade TSS114 NW	System Performance				New	306,952	306,952
43680	43680: Water Suppression Upgrade TSS82 Crosby	System Performance				New	146,573	146,573
45026	45026: Install Wildlife Fence at SS249 Wilmette	System Performance				New	144,759	144,759
45027	45027: Install Wildlife Fence at TDC380 Charles	System Performance				New	152,027	152,027
45028	45028: Install Wildlife Fence at TDC550 Clearing	System Performance				New	228,673	228,673
45029	45029: Install Wildlife Fence at TDC555 Glen Ellyn	System Performance				New	153,021	153,021
45030	45030: Install Wildlife Fence at TDC563 Hanover Township	System Performance				New	228,136	228,136
45108	45108: W7217 Spacer Cable	System Performance				New	488,299	488,299
45167	45167: ***CEII*** System Improvement 3P111000	System Performance				New	3,003,589	3,003,589
45170	45170: ***CEII*** System Improvement Proj 3P111001	System Performance				New	3,593,967	3,593,967
45180	45180 CVR at Oak Park TDC505	System Performance				New	1,733,361	1,733,361
45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	System Performance				New	1,874,210	1,874,210
45207	45207: 2010 H-Frame Improvement - F296	System Performance				New	201,094	201,094
45209	45209: G144 Spacer Cable Project	System Performance				New	21,508	21,508
45248	45248 Install Lighting System	System Performance				New	276,385	276,385
45280	45280: L10643 34kV Replace and Reprogram Switches	System Performance				New	61,311	61,311
45306	45306: L12165 2010 34 kV Mainline Lightning Enhancement	System Performance				New	289,095	289,095
45367	45367: X5388-2010 1% SAIFI Performance Improvement	System Performance				New	419,489	419,489
45382	45382: W7222 2010 1% SAIFI Program	System Performance				New	242,242	242,242
45394	45394: L6430 Bellwood Prairie Path	System Performance				New	184,229	184,229
45463	45463: 2010 L13934 Air Flow Spoiler Installation	System Performance				New	182,700	182,700
45492	45492: Chronic Feeder X8442	System Performance				New	403,670	403,670
45541	45541 Intelligent Substation-Dist Substations	System Performance				New	856,353	856,353
45649	45649: Detection Distribution	System Performance				New	296,370	296,370
45785	45785: Wingley Field Improvement Plan	System Performance				New	876,203	876,203
45796	45796: Focused Reliability	System Performance				New	782,459	782,459
45958	45958: L12368 - 2011 Lightning	System Performance				New	24,011	24,011
45997	45997: 2011 Repl Dist Mainline Dir Bury & Conduit	System Performance				New	797,991	797,991
46061	46061: Rock Falls Transformer Replacement	System Performance				New	5,583	5,583
		<b>System Performance Total</b>	132,212,174	3,404,339.9	(937,979.6)	20,144,796.2	154,823,331	22,611,156
5494	5494: ComEd Capital Tools and Repair	Tools	8,136,136	Same			6,237,458	(1,898,678)
		<b>Tools Total</b>	8,136,136	(1,898,678)	-	-	6,237,458	(1,898,678)
21402	21402: ComEd Fleet ITN	Vehicles	27,058,444	Same			27,843,001	784,557
43777	ITN 43777: Mobile Operations Command Vehicle	Vehicles	352,256		Dropped			(352,256)
		<b>Vehicles Total</b>	27,410,699	784,557	(352,256)	-	27,843,001	432,301
		<b>Grand Total</b>	1,038,290,904				1,030,592,149	(7,698,755)
Grand Total			1,038,290,904				1,030,592,149	(7,698,755)

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**Commonwealth Edison Company**  
 Estimated Effect of Proposed Tariff Changes on Miscellaneous Revenues  
Based on 2009 Data  
 (in Dollars)

Line No.	Charge/Fee (A)	Source (e.g. Tariff) (B)	Current Charge (C)	Estimated Volume (D)	2009 Revenue (C * D) (E)	Original Company Proposed Charge (F)	Staff Proposed Charge (G)	2010 Staff Expected Annual Revenue (D * G) (H)
1	CATV Fee (1)	GT&C	\$97.00	0	\$ -	\$216.00	\$150.50	\$ -
2	Duplicate Information Fee	GT&C	\$6.00	0	-	\$12.00	\$8.50	-
3	Invalid Payment Charge	GT&C	\$15.00	49,184	737,760	\$27.00	\$20.50	1,008,272
4	Reconnection Charge	GT&C	\$38.00	11,829	449,502	\$75.00	\$54.50	644,681
5	First Meter Reading Charges	MSPS	\$25.97	0	-	\$42.00	\$32.99	-
6	Additional Meter Reading Charges	MSPS	\$3.43	0	-	\$6.00	\$4.22	-
7	Meter Equipment Removal	MSPS	Varies by type	0	-	Varies by type		-
8	Meter Requested Work	MSPS	Varies by type	0	-	Varies by type		-
9	DASR Fees (1st Thru)	RDS	\$58.00	0	-	\$114.00	\$83.00	-
10	DASR Fees (%)	RDS	\$58.00	0	-	\$114.00	\$83.00	-
11	DASR Fees Split by Meter	RDS	\$96.00	0	-	\$188.00	\$137.00	-
12	Interval Data Information Fee	GT&C	\$22.00	39,500	869,000	\$17.00	\$3.32	131,140
13	Meter Lease	ML	Varies by type	varies	13,158,352	Varies by type		13,298,471
14	Off Cycle Termination Fee	BESH	\$434.00	0	-	\$560.00	\$495.50	-
15	Non-Standard Switching Fees First Meter	RDS	\$25.97	0	-	\$42.00	\$32.99	-
16	Non-Standard Switching Fees Additional Meters	RDS	\$3.43	0	-	\$6.00	\$4.22	-
17	Total				<u>\$ 15,214,614</u>			<u>\$ 15,082,564</u>
18	Effect of Proposed Changes (Column G - Column E)							<u>\$ (132,051)</u>



**Commonwealth Edison Company**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Interest Synchronization (Sch. 16.06)	Pro Forma Plant Additions (Sch. 16.08)	Underground Cable Adjustment (Sch. 16.09)	PORCB Adjustment (Sch. 16.10)	Reallocation of G&I Plant (Sch. 16.12)	Miscellaneous Fees (Sch. 16.13)	Revenues for New Business (Sch. 16.14)	Subtotal Operating Statement Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	-	-	-	-	-	(1,098)	(592)	(1,690)
3		-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-
5	<b>Total Operating Revenue</b>	-	-	-	-	-	(1,098)	(592)	(1,690)
6	Uncollectibles Expense	-	-	-	-	-	(15)	(8)	(23)
7	Distribution	-	-	-	-	-	-	-	-
8	Customer Accounts	-	-	-	-	-	-	-	-
9	Customer Services and Informational Services	-	-	-	-	-	-	-	-
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	-	-	-	-	-	-	-	-
12	Depreciation and Amortization	-	(11,307)	(433)	(2,611)	619	-	-	(13,732)
13	Taxes Other Than Income	-	-	-	-	-	-	-	-
14	Regulatory Debits	-	-	-	-	-	-	-	-
15		-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-
17	<b>Total Operating Expense</b>	-	(11,307)	(433)	(2,611)	619	(15)	(8)	(13,755)
18	<b>Before Income Taxes</b>	-	(11,307)	(433)	(2,611)	619	(15)	(8)	(13,755)
19	State Income Tax	2,530	825	32	191	(45)	(79)	(43)	3,411
20	Federal Income Tax	11,245	3,669	140	847	(201)	(351)	(190)	15,159
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	<b>Total Operating Expenses</b>	<b>13,775</b>	<b>(6,813)</b>	<b>(261)</b>	<b>(1,573)</b>	<b>373</b>	<b>(445)</b>	<b>(241)</b>	<b>4,815</b>
23	<b>NET OPERATING INCOME</b>	<b>\$ (13,775)</b>	<b>\$ 6,813</b>	<b>\$ 261</b>	<b>\$ 1,573</b>	<b>\$ (373)</b>	<b>\$ (653)</b>	<b>\$ (351)</b>	<b>\$ (6,505)</b>

**Commonwealth Edison Company**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments	Rate Case Expense (Sch. 17.01)	Remove Pension Asset (Sch. 18.01)	Remove Regulatory Debit (Sch. 18.02)	Reduce 2010 Wage and Salary (Sch. 18.03)	Reduce Incentive Compensation (Sch. 18.04)	Directors' Fees and Expenses (Sch. 18.07)	Subtotal Operating Statement Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(p)	(p)	(q)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	(1,690)	-	-	-	-	-	-	(1,690)
3	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5	Total Operating Revenue	(1,690)	-	-	-	-	-	-	(1,690)
6	Uncollectibles Expense	(23)	-	-	-	-	-	-	(23)
7	Distribution	-	-	-	-	(2,978)	(2,102)	-	(5,080)
8	Customer Accounts	-	-	-	-	(2,106)	-	-	(2,106)
9	Customer Services and Informational Services	-	-	-	-	(72)	-	-	(72)
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	-	-	-	-	(518)	(387)	(312)	(1,217)
12	Depreciation and Amortization	(13,732)	-	-	-	-	(29)	-	(13,761)
13	Taxes Other Than Income	-	-	-	-	(530)	(32)	-	(562)
14	Regulatory Debits	-	(263)	6,464	(6,329)	-	-	-	(128)
15	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(13,755)	(263)	6,464	(6,329)	(6,204)	(2,550)	(312)	(22,949)
19	State Income Tax	3,411	19	(472)	462	453	186	23	4,082
20	Federal Income Tax	15,159	85	(2,097)	2,053	2,013	827	101	18,141
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	4,815	(159)	3,895	(3,814)	(3,738)	(1,537)	(188)	(726)
23	NET OPERATING INCOME	\$ (6,505)	\$ 159	\$ (3,895)	\$ 3,814	\$ 3,738	\$ 1,537	\$ 188	\$ (964)

Commonwealth Edison Company  
 Adjustments to Operating Income  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments	Perquisites and Awards (Sch. 18.05)	Severance Expense (Sch. 18.06)	Customer Deposits (Sch. 19.02)	Charitable Contributions (Sch. 19.03)	Regulatory Debit (Sch. 19.04)	AMI Pilot Program Outlays (Sch 19.05)	Subtotal Operating Statement Adjustments
	(a)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	(1,690)	-	-	-	-	-	-	(1,690)
3	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5	Total Operating Revenue	(1,690)	-	-	-	-	-	-	(1,690)
6	Uncollectibles Expense	(23)	-	-	-	-	-	-	(23)
7	Distribution	(5,080)	(18)	-	-	-	-	-	(5,098)
8	Customer Accounts	(2,106)	(11)	-	-	-	-	-	(2,117)
9	Customer Services and Informational Services	(72)	(131)	-	-	-	-	-	(203)
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	(1,217)	(341)	(40)	653	(2,281)	-	-	(3,226)
12	Depreciation and Amortization	(13,761)	-	-	-	-	-	-	(13,761)
13	Taxes Other Than Income	(562)	-	-	-	-	-	-	(562)
14	Regulatory Debits	(128)	-	-	-	-	(3,867)	(1,108)	(5,103)
15	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-
17	Total Operating Expense								
18	Before Income Taxes	(22,949)	(501)	(40)	653	(2,281)	(3,867)	(1,108)	(30,093)
19	State Income Tax	4,082	37	3	(48)	167	282	81	4,604
20	Federal Income Tax	18,141	163	13	(212)	740	1,255	359	20,459
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	Total Operating Expenses	(728)	(301)	(24)	393	(1,374)	(2,330)	(668)	(5,030)
23	NET OPERATING INCOME	\$ (964)	\$ 301	\$ 24	\$ (393)	\$ 1,374	\$ 2,330	\$ 668	\$ 3,340

**Commonwealth Edison Company**  
**Adjustments to Operating Income**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Subtotal Operating Statement Adjustments	Professional Sporting Activity Expense (Sch 19.06)	Project ITN # 37977 (Sch. 16.11)	Photovoltaic Pilot Costs (Sch 19.07)	Legal Fees (AG/CUB Ex. 2.1, p. 11)	(Source)	(Source)	Total Operating Statement Adjustments
	(a)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)	(ag)
1	Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Other Revenues	(1,690)	-	-	-	-	-	-	(1,690)
3	-	-	-	-	-	-	-	-	-
4	-	-	-	-	-	-	-	-	-
5	<b>Total Operating Revenue</b>	<b>(1,690)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,690)</b>
6	Uncollectibles Expense	(23)	-	-	-	-	-	-	(23)
7	Distribution	(5,098)	(63)	-	-	-	-	-	(5,161)
8	Customer Accounts	(2,117)	(65)	-	-	-	-	-	(2,182)
9	Customer Services and Informational Services	(203)	-	-	(10)	-	-	-	(213)
10	Sales	-	-	-	-	-	-	-	-
11	Administrative and General	(3,226)	(383)	-	-	(2,187)	-	-	(5,796)
12	Depreciation and Amortization	(13,761)	-	(92)	-	-	-	-	(13,853)
13	Taxes Other Than Income	(562)	-	-	-	-	-	-	(562)
14	Regulatory Debits	(5,103)	-	-	-	-	-	-	(5,103)
15	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-
17	<b>Total Operating Expense</b>	<b>(30,093)</b>	<b>(511)</b>	<b>(92)</b>	<b>(10)</b>	<b>(2,187)</b>	<b>-</b>	<b>-</b>	<b>(32,893)</b>
18	Before Income Taxes	(30,093)	(511)	(92)	(10)	(2,187)	-	-	(32,893)
19	State Income Tax	4,604	37	7	1	160	-	-	4,809
20	Federal Income Tax	20,459	166	30	3	710	-	-	21,368
21	Deferred Taxes and ITCs Net	-	-	-	-	-	-	-	-
22	<b>Total Operating Expenses</b>	<b>(5,030)</b>	<b>(308)</b>	<b>(55)</b>	<b>(6)</b>	<b>(1,317)</b>	<b>-</b>	<b>-</b>	<b>(6,716)</b>
23	<b>NET OPERATING INCOME</b>	<b>\$ 3,340</b>	<b>\$ 308</b>	<b>\$ 55</b>	<b>\$ 6</b>	<b>\$ 1,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,026</b>

**Commonwealth Edison Company**  
**Rate Base**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Company Rebuttal Pro Forma Jurisdictional Rate Base (Ex. 29.1 Sch. B-1)	Staff Adjustments (Sch.16.04)	Staff Pro Forma Rate Base (Col. b+c)
	(a)	(b)	(c)	(d)
1	Gross Utility Plant	\$ 14,758,892	\$ (368,735)	\$ 14,390,157
2	Accumulated Provision for Depreciation and Amortization	(5,297,269)	(394,034)	(5,691,303)
3		-	-	-
4	Net Plant	9,461,623	(762,769)	8,698,854
5	Additions to Rate Base			
6	Materials and Supplies	26,586	(3,265)	23,321
7	Construction Work in Progress	12,591	-	12,591
8	Regulatory Assets	11,040	-	11,040
9	Deferred Debits	98,463	(95,313)	3,150
10	Cash Working Capital	89,703	(13,929)	75,774
11		-	-	-
12	Deductions From Rate Base			
13	Accumulated Deferred Income Taxes	(1,718,643)	5,505	(1,713,138)
14	Non-Pension Post Retirement Benefit Obligations	-	-	-
15	Other Accumulated Provisions for Pensions and Benefits	-	-	-
16	Accumulated Provision for Injuries and Damages	-	-	-
17	Accumulated Misc. Operating Provisions	(306,818)	-	(306,818)
18	Asset Retirement Obligation	(18,750)	-	(18,750)
19	Other Deferred Credits	(11,665)	-	(11,665)
20	Customer Advances	(42,273)	-	(42,273)
21	Customer Deposits	(44,548)	(85,962)	(130,510)
22		-	-	-
23	Rate Base	<u>\$ 7,557,309</u>	<u>\$ (955,734)</u>	<u>\$ 6,601,575</u>

Commonwealth Edison Company  
 Adjustments to Rate Base  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Pro Forma Plant Additions (Sch.16.08)	Underground Cable Adjustment (Sch.16.09)	PORCB Adjustment (Sch. 16.10)	Project ITN # 37977 (Sch. 16.11)	Reallocation of G&I Plant (Sch.16.12)	Remove Pension Asset (Sch. 18.01)	Cash Working Capital (Sch. 18.08)	Subtotal Rate Base Adjustments
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	Gross Utility Plant	\$ (317,539)	\$ (18,730)	\$ (11,691)	\$ (4,067)	(15,693)	\$ -	\$ -	\$ (367,720)
2	Accumulated Provision for Depreciation and Amortization	(398,731)	1,956	2,338	92	282	-	-	(394,063)
3		-	-	-	-	-	-	-	-
4	Net Plant	(716,270)	(16,774)	(9,353)	(3,975)	(15,411)	-	-	(761,783)
5	Additions to Rate Base								
6	Materials and Supplies	-	-	-	-	-	-	-	-
7	Construction Work in Progress	-	-	-	-	-	-	-	-
8	Regulatory Assets	-	-	-	-	-	-	-	-
9	Deferred Debits	-	-	(2,722)	-	-	(92,591)	-	(95,313)
10	Cash Working Capital	-	-	-	-	-	-	(13,929)	(13,929)
11		-	-	-	-	-	-	-	-
12	Deductions From Rate Base								
13	Accumulated Deferred Income Taxes	(20,619)	1,552	618	113	-	23,841	-	5,505
14	Non-Pension Post Retirement Benefit Obligations	-	-	-	-	-	-	-	-
15	Other Accumulated Provisions for Pensions and Benefits	-	-	-	-	-	-	-	-
16	Accumulated Provision for Injuries and Damages	-	-	-	-	-	-	-	-
17	Accumulated Misc. Operating Provisions	-	-	-	-	-	-	-	-
18	Asset Retirement Obligation	-	-	-	-	-	-	-	-
19	Other Deferred Credits	-	-	-	-	-	-	-	-
20	Customer Advances	-	-	-	-	-	-	-	-
21	Customer Deposits	-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (736,889)	\$ (15,222)	\$ (11,457)	\$ (3,862)	\$ (15,411)	\$ (68,750)	\$ (13,929)	\$ (865,521)

Commonwealth Edison Company  
 Adjustments to Rate Base  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Subtotal Rate Base Adjustments	Reduce Incentive Compensation (Sch. 18.04)	Perquisites and Awards (Sch. 18.05)	(Source)	Materials & Supplies Adjsutment (Sch. 19.01)	Customer Deposits (Sch. 19.02)	(Source)	Total Rate Base Adjustments
	(a)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
1	Gross Utility Plant	\$ (367,720)	\$ (953)	\$ (62)		\$ -	\$ -	\$ -	\$ (368,735)
2	Accumulated Provision for Depreciation and Amortization	(394,063)	29		-	-	-	-	(394,034)
3		-	-	-	-	-	-	-	-
4	Net Plant	(761,783)	(924)	(62)	-	-	-	-	(762,769)
5	Additions to Rate Base								-
6	Materials and Supplies	-	-	-	-	(3,265)	-	-	(3,265)
7	Construction Work in Progress	-	-	-	-	-	-	-	-
8	Regulatory Assets	-	-	-	-	-	-	-	-
9	Deferred Debits	(95,313)	-	-	-	-	-	-	(95,313)
10	Cash Working Capital	(13,929)	-	-	-	-	-	-	(13,929)
11		-	-	-	-	-	-	-	-
12	Deductions From Rate Base								-
13	Accumulated Deferred Income Taxes	5,505	-	-	-	-	-	-	5,505
14	Non-Pension Post Retirement Benefit Obligations	-	-	-	-	-	-	-	-
15	Other Accumulated Provisions for Pensions and Benefits	-	-	-	-	-	-	-	-
16	Accumulated Provision for Injuries and Damages	-	-	-	-	-	-	-	-
17	Accumulated Misc. Operating Provisions	-	-	-	-	-	-	-	-
18	Asset Retirement Obligation	-	-	-	-	-	-	-	-
19	Other Deferred Credits	-	-	-	-	-	-	-	-
20	Customer Advances	-	-	-	-	-	-	-	-
21	Customer Deposits	-	-	-	-	-	(85,962)	-	(85,962)
22		-	-	-	-	-	-	-	-
23	Rate Base	\$ (865,521)	\$ (924)	\$ (62)	\$ -	\$ (3,265)	\$ (85,962)	\$ -	\$ (955,734)

Commonwealth Edison Company  
 Revenue Effect of Staff's Adjustments  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	ComEd's Proposal	Staff's Adjustments	Staff's Rebuttal
	(a)	(b)	(c)	(d)
1	<b>Summary</b>			
2	Current Revenues	\$ 2,047,320		\$ 2,047,320
3	Proposed Increase	<u>353,912</u>	<u>(237,691) #</u>	<u>116,221</u>
4	Proposed Revenue Requirement	\$ <u>2,401,232</u>	\$ <u>(237,691)</u>	\$ <u>2,163,541</u>
5	Percentage Increase	17.29%	-11.61%	5.68%
6	<b>Effect of Each Staff Adjustment</b>			
7	Pro Forma Plant Additions		\$ (96,816)	
8	Rate of Return		\$ (94,339)	
9	Customer Deposits		\$ (9,296)	
10	Remove Regulatory Debit		\$ (6,418)	
11	Reduce 2010 Wage and Salary		\$ (6,290)	
12	PORCB Adjustment		\$ (3,974)	
13	Regulatory Debit		\$ (3,921)	
14	Reduce Incentive Compensation		\$ (2,693)	
15	Cash Working Capital		\$ (1,613)	
16	Charitable Expenses		\$ (2,312)	
17	Legal Fees		\$ (2,216)	
18	Underground Cable Adjustment		\$ (2,202)	
19	Remove Pension Asset		\$ (1,409)	
20	Reallocation of G&I Plant		\$ (1,157)	
21	AMI Pilot - Program Outlays		\$ (1,124)	
22	Gross Revenue Conversion Factor		\$ (724)	
23	Professional Sporting Activity Expense		\$ (518)	
24	Perquisites and Awards		\$ (513)	
25	Project ITN # 37977		\$ (447)	
26	Materials & Supplies Adjustment		\$ (378)	
27	Directors Fees and Expenses		\$ (316)	
28	Rate Case Expense		\$ (268)	
29	Project ITN # 37977		\$ (93)	
30	Severance Expenses		\$ (40)	
31	PV Pilot Costs		\$ (10)	
32	New Business Revenues		\$ (2)	
33	Other Revenues Correction		\$ 1	
34	Interest Synchronization		\$ 1,396	
35	Rounding		\$ 1	
36	Effect of Staff's Adjustments		<u>\$ (237,691) #</u>	
37	<b>Reconciliation to Schedule 16.01</b>			
38	Column (c), line 5.		(1,690)	
39	Column (f), line 5.		(724)	
40	Column (h), line 5.		<u>(235,277)</u>	
41	Total Effect of Staff's Adjustments		<u>\$ (237,691) #</u>	

**Commonwealth Edison Company**  
**Interest Synchronization Adjustment**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)
1	Rate Base	\$ 6,601,575 <sup>(1)</sup>
2	Weighted Cost of Debt	<u>3.53%</u> <sup>(2)</sup>
3	Synchronized Interest Per Staff (Line 1 x Line 2)	232,871
4	Company Interest Expense	<u>267,529</u> <sup>(3)</sup>
5	Increase (Decrease) in Interest Expense	<u>(34,658)</u>
6	Increase (Decrease) in State Income Tax Expense	
7	at 7.300%	<u>\$ 2,530</u>
8	Increase (Decrease) in Federal Income Tax Expense	
9	at 35.000%	<u>\$ 11,245</u>

(1) Source: Schedule 16.03, column (d), line 23

(2) Source: ICC Staff Exhibit 5.0, Schedule 5.1

(3) Source: Company Exhibit 29.1, Schedule C-5.4 page 2, line 3

**Commonwealth Edison Company**  
**Gross Revenue Conversion Factor**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Rate	Per Staff With Bad Debts	Per Staff Without Bad Debts
	(a)	(b)	(c)	(d)
1	Revenues		1.000000	1.000000
2	Uncollectibles per Staff (1)	1.3700%	<u>0.013700</u>	
3	State Taxable Income		0.986300	
4	State Income Tax	7.3000%	<u>0.072000</u>	<u>0.073000</u>
5	Federal Taxable Income		0.914300	0.927000
6	Federal Income Tax	35.0000%	<u>0.320000</u>	<u>0.324450</u>
7	Operating Income		<u>0.594300</u>	<u>0.602550</u>
8	Gross Revenue Conversion Factor Per Staff (Line 1 / Line 7)		<u>1.682650</u>	<u>1.659613</u>

(1) Staff Ex. 18.0, Schedule 18.09, Line 5, Column (c)

Commonwealth Edison Company  
 Pro Forma Plant Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Amount	Source
	(a)	(b)	(c)
1	Pro Forma Plant Additions per Staff	\$ 713,053	Page 2 line 2
2	Pro Forma Plant Additions per Company	<u>1,030,592</u>	Page 2 line 3
3	Staff Proposed Adjustment	<u>\$ (317,539)</u>	Line 1 minus Line 2
4	Accumulated Depreciation per Staff	\$ (368,854)	Page 2 line 6 plus page 4 line 1
5	Accumulated Depreciation per Company	<u>29,877</u>	Page 2 line 7 plus page 4 line 2
6	Staff Proposed Adjustment	<u>\$ (398,731)</u>	Line 4 minus Line 5
7	ADIT per Staff	\$ (145,576)	Page 2 line 10 plus page 4 line 4
8	ADIT per Company	<u>(124,957)</u>	Page 2 line 11 plus page 4 line 5
9	Staff Proposed Adjustment-Admin. & General Expense	<u>\$ (20,619)</u>	Line 7 minus Line 8
10	Depreciation Expense per Staff	\$ 28,408	Page 2 line 14
11	Depreciation Expense per Company	<u>39,715</u>	Page 2 line 15
12	Staff Proposed Adjustment	<u>\$ (11,307)</u>	Line 10 minus Line 11

Commonwealth Edison Company  
 Pro Forma Plant Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Amount	Source
	(a)	(b)	(c)
1	2010 Pro Forma Plant Additions per Staff	\$ 666,058	(2)
2	2011 Pro Forma Plant Additions per Staff	<u>46,995</u> 713,053	Staff Ex. 16.08, p. 3
3	Pro Forma Plant Additions per Company	<u>1,030,592</u>	(1)
4	Staff Proposed Adjustment	<u>\$ (317,539)</u>	Line 3 minus Line 4
5	2010 Accumulated Depreciation per Staff	\$ 19,320	(2)
6	2011 Accumulated Depreciation per Staff	<u>306</u> 19,626	(3)
7	Accumulated Depreciation per Company	<u>29,877</u>	(1)
8	Staff Proposed Adjustment	<u>\$ (10,251)</u>	Line 6 minus Line 7
9	2010 ADIT per Staff	\$ (89,381)	(Line 14 divided by Line 15) times Line 11
10	2011 ADIT per Staff	<u>(269)</u> (89,650)	(3)
11	ADIT per Company	<u>(124,957)</u>	(1)
12	Staff Proposed Adjustment-Admin. & General Expense	<u>\$ 35,307</u>	Line 10 minus Line 11
13	2010 Depreciation Expense per Staff	\$ 27,322	(2)
14	2011 Depreciation Expense per Staff	<u>1,086</u> 28,408	(3)
15	Depreciation Expense per Company	<u>39,715</u>	(4)
16	Staff Proposed Adjustment	<u>\$ (11,307)</u>	Line 14 minus Line 15

(1) Source: Company Schedule B-2.1

(2) Source: Staff workpaper adjusting ComEd Ex. 29.2, Workpaper WPB-2.1a

(3) Source: Staff workpaper adjusting ComEd Ex. 29.2, Workpaper WPB-2.1a Tab 2011 Projects

(4) Source: Company workpaper WPB-2.1a

Commonwealth Edison Company  
 Pro Forma Plant Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Dollars)

Line No.	Category	ITN	ITN Description	Total In Service 1/1/11 - 6/30/11
1	Capacity Expansion	45190	45190: 1P110401 - Relieve overload on 1/0 cable for 038Y240	\$ 167,111
2	Capacity Expansion	45223	45223: 1P110402 - Replace 1/0 cable on X3133	203,977
3	Capacity Expansion	45265	45265 - 7P091000 Eliminate Low Voltage on L10762 and L13934	737,386
4	Capacity Expansion	45276	45276: 1P100001 Repl 33MVA w/40MVA TSS114-2	3,984,099
5	Capacity Expansion	45559	ITN 45559: 3P110800 Sectionalize Z13735	495,728
6	Capacity Expansion	45610	45610: 3P110801-Sectionalize Z13747	318,109
7	Capacity Expansion	45673	ITN 45673 PD 6P110401	668,251
8	Capacity Expansion	45697	45697: 1P110800-Replace 1/0 Cable with 500CU on Y3250	162,463
9	Capacity Expansion	45752	45752: 3P110802 - Sectionalize Z13731	674,095
10	Capacity Expansion	45815	45815: 1P110801 - Replace 1/0 Cable on 798Y37 and 365Y140	10,650
11	Capacity Expansion	45939	45939: 5P110407 Relieve D412 - 15% overload of allowable rating	102,342
12	Capacity Expansion	45966	ITN 45966: 3P110407 - Relieve 111% Overload on 28TH348 Via Y13047	259,182
13	Capacity Expansion	45969	45969: 5P110410 - Phase Balance W061	124,336
14	Capacity Expansion	45977	ITN 45977: 3P110410 - Relieve 110% OVLD on DRXL043 (4kV to 12kV conv) w/ Z15075.	183,595
15	Capacity Expansion	45982	ITN 45982: 3P110406 - Relieve 7% OVLD on Y13043 via Y2558 & Y2551	124,119
16	Capacity Expansion	45984	ITN 45984: 1P110407 - Replace undersized cable on X5368 & X1439	257,447
17	Capacity Expansion	45996	ITN 45996: 3P110408-Replace cable on Z5537 (part of LaFarge LG)	105,379
18	Capacity Expansion	46012	ITN 46012: 3P110413-Relieve 11% OVLD on HYDEPARK LG.	127,595
19	Capacity Expansion	46017	46017: 6P110601 Install 2-5.4MVAR Capacitors	158,075
20	<b>Summer Critical Total</b>			<b>\$ 8,843,939</b>
21	Capacity Expansion	23622	23622 - Dearborn 12kV Feeder Ties	8,834,807
22	New Business	22782		1,034,542
23	Facility Relocation	5363	5363: Lower Wacker Drive Rebuild	16,082,222
24	Facility Relocation	22662	22662: CCDOT Lake Cook Rd @ Pfingsten-Waukegan	60,600
25	Facility Relocation	42696	42696: O/U-Vill of Orland Pk LaGrange Rd & 143rd	1,594,277
26	Facility Relocation	45111	45111: IDOT IL RT 62 IL RT 53 to Arlington Heights Road Street Lighting Project	2,064,966
27	System Performance	29259	29259 - Spare Transformers >10MVA (HVD Class) West	5,304,384
28	System Performance	6053	6053: Defined Circuit Improvements	3,174,988
29	System Performance	33538	33538 - Install and Remove HPFF Conduit on TDC745 T lines	108
30	Total			<b>\$ 46,994,833</b>

Source for lines other than 22: Staff workpaper adjusting ComEd Ex. 29.2, Workpaper WPB-2.1a Tab 2011 Projects  
 Source for line 22: Sum of PO's for ITN 29259 provided in Ex. 32.2 detail,Projects

**Commonwealth Edison Company**  
 Pro Forma Plant Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Increased Accumulated Depreciation per Staff	\$ (388,480)	(1)
2	Increased Accumulated Depreciation per Company filing	-	
3	Staff Proposed Adjustment	<u>\$ (388,480)</u>	Line 1 minus Line 2
4	Increased ADIT per Staff	\$ (55,926)	(2)
5	Increased ADIT per Company filing	-	
6	Staff Proposed Adjustment	<u>\$ (55,926)</u>	Line 4 minus Line 5

(1) Source: Company response to Staff data request TEE 2.01, Corrected, Attach 1 (582,720\*.667)

(2) Source: Company response to Staff data request TEE 2.01, Corrected, Attach 2 (83,339\*.667)

**Commonwealth Edison Company**  
**Underground Cable Adjustment**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Underground Cable Adjustment per Staff	\$ -	
2	Underground Cable Adjustment per Company	18,730	(1)
3	Staff Proposed Adjustment	<u>\$ (18,730)</u>	Line 1 minus Line 2
4	Accumulated Depreciation per Staff	\$ -	
5	Accumulated Depreciation per Company	(1,956)	(1)
6	Staff Proposed Adjustment	<u>\$ 1,956</u>	Line 4 minus Line 5
7	ADIT per Staff	\$ -	
8	ADIT per Company	(1,552)	(1)
9	Staff Proposed Adjustment-Admin. & General Expense	<u>\$ 1,552</u>	Line 7 minus Line 8
10	Depreciation Expense per Staff	\$ -	
11	Depreciation Expense per Company	433	(2)
12	Staff Proposed Adjustment	<u>\$ (433)</u>	Line 10 minus Line 11

(1) Source: Company Schedule B-2.1  
 (2) Source: Company Schedule C-2.7

Commonwealth Edison Company  
 PORCB Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Amount	Source
	(a)	(b)	(c)
1	PORCB Pro Forma Plant per Staff	\$ -	
2	PORCB Pro Forma Plant per Company	11,691	(1)
3	Staff Proposed Adjustment	<u>\$ (11,691)</u>	Line 1 minus Line 2
4	Accumulated Depreciation per Staff	\$ -	
5	Accumulated Depreciation per Company	(2,338)	(2)
6	Staff Proposed Adjustment	<u>\$ 2,338</u>	Line 4 minus Line 5
7	ADIT per Staff	\$ -	
8	ADIT per Company	(618)	(2)
9	Staff Proposed Adjustment-Admin. & General Expense	<u>\$ 618</u>	Line 7 minus Line 8
10	Depreciation Expense per Staff	\$ -	
11	Depreciation Expense per Company	2,338	(2)
12	Staff Proposed Adjustment	<u>\$ (2,338)</u>	Line 10 minus Line 11
13	Deferred Debits per Staff	\$ -	
14	Deferred Debits per Company	2,722	(2)
15	Staff Proposed Adjustment	<u>\$ (2,722)</u>	
16	Amortization per Staff	\$ -	
17	Amortization per Company	273	(2)
18	Staff Proposed Adjustment	<u>\$ (273)</u>	

(1) Source: ComEd Ex. 29.2, Workpaper WPB-2.1a

(2) Source: Company response to Staff data request TEE 7.03 times 1.0816 (\$11,691/\$10,809)

Commonwealth Edison Company  
 Project ITN # 37977 Adjustment  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Project ITN # 37977 per Staff	\$ -	(1)
2	Project ITN # 37977 per Company	4,067	(1)
3	Staff Proposed Adjustment to Distribution Plant in Service	<u>\$ (4,067)</u>	
4	Staff Adjustment to Distribution Plant in Service	\$ (4,067)	Line 3
5	Depreciation Rate for High Voltage Distribution Plant	2.46%	(3)
6	Annual Depreciation on Adjusted Distribution Plant	100	Line 4 x Line 5
7	Staff Proposed Adjustment to Reduce Depreciation Expense	<u>\$ (92)</u>	(4), - Line 6 x 11 month
8	Staff Proposed Adjustment to Accum. Depr. - Dist. Plant	<u>\$ 92</u>	(4), Line 6 x 11 months
9	Total Distribution Plant Depreciation (before pro-formas)	\$ 300,371	(5)
10	Staff Adjustment to Depr. Exp. as a % of Total Dist. Plant Depr. Exp.	-0.03%	Line 7 / Line 9
11	Liberalized Depr. - Plant & Equip at 12/31/09	\$ (2,445,507)	(6)
12	Liberalized Depr. - Plant & Equip at 12/31/08	(2,073,887)	(7)
13	Net Liberalized Depr. - Plant & Equip for 1/1/09 - 12/31/09	<u>\$ (371,620)</u>	Line 11 less Line 12
14	Jurisdictional Allocation Percentage	78.5%	(8)
15	2009 Jurisdictional Allocation of Liberalized Depr. - Plant & Equip	<u>\$ (291,722)</u>	Line 13 x Line 14
16	Staff Proposed Adjustment to ADIT	<u>\$ 113</u>	Line 10 x Line 13

(1) Source: Staff Exhibit 21.0

(2) Source: ComEd Ex. 29.1, Schedule B-1, Page 1, Line 2, Column (B)

(3) Source: Company Original Part 285 Schedule C-12, Page 2, Line 3, Column (C)

(4) Per Company response to Staff Data Request ME-1.01, In Service Date for ITN # 37977 was February 2009.

As such, related 2009 depreciation is from February through December 2009, or 11 months.

(5) Source: Company Original Part 285 Schedule C-12, Page 2, Line 8, Column (D)

Commonwealth Edison Company  
 Reallocation of General and Intangible Plant  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Gross Plant Allocation Adjustment per Staff	\$ -	
2	Gross Plant Allocation Adjustment per Company	15,693	(1)
3	Staff Proposed Adjustment	<u>\$ (15,693)</u>	Line 1 minus Line 2
4	Accumulated Depreciation Impact per Staff	\$ -	
5	Accumulated Depreciation Impact per Company	(282)	(1)
6	Staff Proposed Adjustment	<u>\$ 282</u>	Line 4 minus Line 5
7	Depreciation Expense per Staff	\$ (372,636)	(2)
8	Depreciation Expense per Company	(373,255)	(2)
9	Staff Proposed Adjustment-Admin. & General Expense	<u>\$ 619</u>	Line 7 minus Line 8

(1) Company response to Staff data request TEE 11.01 Attach 1, p. 1.

(2) Company response to Staff data request TEE 11.01 Attach 1, p. 4.

Docket No. 10-0467  
ICC Staff Ex. 16.0  
Schedule 16.13

Commonwealth Edison Company  
Adjustment to Miscellaneous Fees  
For the Test Year Ending December 31, 2009  
(In Thousands)

Line No.	Description	Amount	Source
	(a)	(c)	(d)
1	Miscellaneous Fees per Staff	\$ (132)	Staff Ex. 16.0, Attachment C, line 18
2	Miscellaneous Fees per Company	966	ComEd Schedule C-2.16
3	Staff Adjustment to Miscellaneous Fee	<u>\$ (1,098)</u>	Line 1 minus line 2

**Commonwealth Edison Company**  
**Adjustment to Revenues for New Business**  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
1	New Business Plant Additions per Staff	\$ 31,207		(1)
2	New Business Plant Additions per Company	37,656		(1)
3	Staff Adjustment to New Business Plant Additions		\$ (6,449)	Line 1 minus line 2
4	Percentage of New Business Plant disallowed		-17.13%	Line 3 divided by line 2
5	Estimated Revenues per Staff	2,865		Line 6 minus line 7
6	Estimated Revenues per Company	3,457		ComEd Ex. 30.1, Schedule C-2.9
7	Staff Adjustment to Revenues for New Business		<u>\$ (592)</u>	Line 6 times line 4

(1) Staff Workpaper based on ComEd Ex. 29.2 Workpaper WPB-2.1a

Commonwealth Edison Company  
 Original Cost Determination  
 For the Test Year Ending December 31, 2009  
 (In Thousands)

Line No.	Description	Amount	Amount	Source
	(a)	(b)	(c)	(d)
1	Unadjusted Delivery Service Rate Base		\$ 13,932,447	Company Schedule B-1, column (B), line 4
2	Project ITN # 37977	\$ (4,065)		Staff Ex. 1.0, Schedule 1.11, line 3
3	Reallocation of G&I Plant	(15,693)		Staff Ex. 16.0, Schedule 16.12, line 3
4	Incentive Compensation adjustment-contested	(953)		Staff Ex. 18.0, Schedule 18.04
5	Incentive Compensation adjustment-uncontested	(7,330)		Company Schedule B-2.5
6	Perquisites and Awards adjustment	(62)		Staff Ex. 18.0, Schedule 18.05
7	Total Staff adjustments to historic plant		<u>(28,103)</u>	Sum of lines 2 through 5
8	Staff proposed Original Cost amount		<u>\$ 13,904,344</u>	Line 1 plus line 6