

**STATE OF ILLINOIS**

**ILLINOIS COMMERCE COMMISSION**

COMMONWEALTH EDISON COMPANY :  
: No. 11-\_\_\_\_\_  
:  
Tariffs and charges submitted pursuant to Section :  
16-108.5 of the Public Utilities Act :

**B SCHEDULES**

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary  
December 31, 2010  
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Projected Plant Additions and Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 13,082,994	\$ 541,193	\$ 13,624,187
3	General and Intangible Plant	1,351,676	65,722	1,417,398
4	Subtotal	<u>\$ 14,434,670</u>	<u>\$ 606,915</u>	<u>\$ 15,041,585</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,128,456)	\$ (282,265)	\$ (5,410,721)
7	General and Intangible Plant	(596,946)	(73,504)	(670,450)
8	Subtotal	<u>\$ (5,725,402)</u>	<u>\$ (355,769)</u>	<u>\$ (6,081,171)</u>
9	Construction Work in Progress	\$ 6,225	\$ -	\$ 6,225
10	Cash Working Capital	49,075	-	49,075
11	Materials & Supplies Inventories	23,632	-	23,632
12	Accumulated Deferred Income Taxes	(1,856,060)	25,221	(1,830,839)
13	Regulatory Assets & Liabilities, Net	8,439	-	8,439
14	Deferred Costs	4,082	8,863	12,945
15	Operating Reserves	(334,157)	-	(334,157)
16	Asset Retirement Obligation	(29,561)	-	(29,561)
17	Deferred Liabilities	(10,755)	(31,184)	(41,939)
18	Customer Deposits	(129,534)		(129,534)
19	Customer Advances	<u>(47,520)</u>	<u>-</u>	<u>(47,520)</u>
20	Total	<u><u>\$ 6,393,134</u></u>	<u><u>\$ 254,046</u></u>	<u><u>\$ 6,647,180</u></u>

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary by ICC Account (1)  
December 31, 2010  
(In Thousands)

Witness: Fruehe

Line No.	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional (D)	Unadjusted Delivery Services Rate Base (3) (E)	Supporting Schedule / Workpaper (F)	
	(B)	(C)	(D)	(E)		
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,082,994	\$ -	\$ 13,082,994	B-5
3	General and Intangible Plant		1,755,980	(404,304)	1,351,676	WPB-1
4	Subtotal		<u>\$ 14,838,974</u>	<u>\$ (404,304)</u>	<u>\$ 14,434,670</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,128,456)	\$ -	\$ (5,128,456)	B-6
7	General and Intangible Plant		(771,612)	174,666	(596,946)	WPB-1
8	Subtotal		<u>\$ (5,900,068)</u>	<u>\$ 174,666</u>	<u>\$ (5,725,402)</u>	
9	Construction Work in Progress	107	\$ 207,042	\$ (200,817)	\$ 6,225	B-7
10	Cash Working Capital	-	-	-	49,075	B-8
11	Materials & Supplies Inventories	154, 155 & 163	71,908	(48,276)	23,632	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(3,235,586)	1,379,526	(1,856,060)	B-9
13	Regulatory Assets	182.3	1,307,677	(1,299,238)	8,439	B-10
14	Deferred Costs	186	3,294,660	(3,290,578)	4,082	B-10
15	Operating Reserves	228	(488,833)	154,676	(334,157)	B-10
16	Asset Retirement Obligation	230	(104,936)	75,375	(29,561)	B-10
17	Deferred Liabilities	253	(576,272)	565,517	(10,755)	B-10
18	Customer Deposits	235	(129,936)	402	(129,534)	B-13
19	Customer Advances	252	(60,283)	12,763	(47,520)	B-15
20	Total		<u>\$ 9,224,347</u>	<u>\$ (2,880,288)</u>	<u>\$ 6,393,134</u>	

Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.
- (3) Before projected plant additions and adjustments.

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary  
December 31, 2010  
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Projected Plant Additions and Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 13,082,994	\$ 541,193	\$ 13,624,187
3	General and Intangible Plant	1,351,676	65,722	1,417,398
4	Subtotal	<u>\$ 14,434,670</u>	<u>\$ 606,915</u>	<u>\$ 15,041,585</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,128,456)	\$ (282,265)	\$ (5,410,721)
7	General and Intangible Plant	(596,946)	(73,504)	(670,450)
8	Subtotal	<u>\$ (5,725,402)</u>	<u>\$ (355,769)</u>	<u>\$ (6,081,171)</u>
9	Construction Work in Progress	\$ 6,225	\$ -	\$ 6,225
10	Cash Working Capital	48,931	-	48,931
11	Materials & Supplies Inventories	23,632	-	23,632
12	Accumulated Deferred Income Taxes	(1,856,060)	25,221	(1,830,839)
13	Regulatory Assets & Liabilities, Net	8,439	-	8,439
14	Deferred Costs	4,082	8,863	12,945
15	Operating Reserves	(334,157)	-	(334,157)
16	Asset Retirement Obligation	(29,561)	-	(29,561)
17	Deferred Liabilities	(10,755)	(31,184)	(41,939)
18	Customer Deposits	(129,534)		(129,534)
19	Customer Advances	(47,520)	-	(47,520)
20	Total	<u><u>\$ 6,392,990</u></u>	<u><u>\$ 254,046</u></u>	<u><u>\$ 6,647,036</u></u>

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary by ICC Account (1)  
December 31, 2010  
(In Thousands)

Witness: Fruehe

Line No.	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional (D)	Unadjusted Delivery Services Rate Base (3) (E)	Supporting Schedule / Workpaper (F)	
	(B)	(C)	(D)	(E)	(F)	
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,082,994	\$ -	\$ 13,082,994	B-5
3	General and Intangible Plant		1,755,980	(404,304)	1,351,676	WPB-1
4	Subtotal		<u>\$ 14,838,974</u>	<u>\$ (404,304)</u>	<u>\$ 14,434,670</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,128,456)	\$ -	\$ (5,128,456)	B-6
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8	Subtotal		<u>\$ (5,900,068)</u>	<u>\$ 174,666</u>	<u>\$ (5,725,402)</u>	
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Notes:

- (1) If no portion of a balance sheet item on a functional basis is reflected in jurisdictional rate base, then information for that balance sheet item is not provided.
- (2) Total Company balances shown here are from the FERC Form 1 or the indicated schedules or workpapers.
- (3) Before projected plant additions and adjustments.

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

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Removal of AMI Pilot Capital (Schedule B-2.3)	2011 Projected Plant Additions (Schedule B-2.4)	2011 Accumulated Reserve Adjustment (Schedule B-2.5)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (8,297)	\$ (2,630)	\$ (24,075)	\$ 576,236	\$ -
3	General and Intangible Plant	-	-	(25,854)	108,195	-
4	Subtotal	<u>\$ (8,297)</u>	<u>\$ (2,630)</u>	<u>\$ (49,929)</u>	<u>\$ 684,431</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,011	\$ 84	\$ 1,285	\$ 40,254	\$ (324,899)
7	General and Intangible Plant	-	-	3,488	1,715	(80,652)
8	Subtotal	<u>\$ 1,011</u>	<u>\$ 84</u>	<u>\$ 4,773</u>	<u>\$ 41,969</u>	<u>\$ (405,551)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	563	42	9,975	-	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-
19	Total	<u><u>\$ (6,723)</u></u>	<u><u>\$ (2,504)</u></u>	<u><u>\$ (35,181)</u></u>	<u><u>\$ 726,400</u></u>	<u><u>\$ (405,551)</u></u>

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

Witness: Fruehe

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Schedule B-2.6) (G)	Long Term Incentive Related to Net Income Goals (Schedule B-2.7) (H)	Remove PORCB Software (Schedule B-2.8) (I)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.9) (J)	Total Jurisdictional Rate Base Adjustments (K)
	(A)					
1	Plant-in-Service					
2	Distribution Plant	\$ -	\$ (41)	\$ -	\$ -	\$ 541,193
3	General and Intangible Plant	-	-	(13,257)	(3,362)	\$ 65,722
4	Subtotal	<u>\$ -</u>	<u>\$ (41)</u>	<u>\$ (13,257)</u>	<u>\$ (3,362)</u>	<u>\$ 606,915</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ -	\$ -	\$ -	\$ -	\$ (282,265)
7	General and Intangible Plant	-	-	195	1,750	\$ (73,504)
8	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 195</u>	<u>\$ 1,750</u>	<u>\$ (355,769)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	8,871	-	5,191	579	25,221
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	8,863	-	-	-	8,863
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	(31,184)	-	-	-	(31,184)
17	Customer Advances	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-
19	Total	<u>\$ (13,450)</u>	<u>\$ (41)</u>	<u>\$ (7,871)</u>	<u>\$ (1,033)</u>	<u>\$ 254,046</u>

**Commonwealth Edison Company**  
**Removal of Capitalized Costs Disallowed in Previous ICC Orders (1)**  
(In Thousands)

Witness: Fruehe

Line No.	Description	Docket No. 05-0597 (2)	Docket No. 07-0566 (3)	Docket No. 10-0467 (4)	Total	ICC Acct
	(A)	(B)	(C)	(D)	(E)	(F)
1	<u>Capitalized Incentive Compensation Disallowed</u>					
2	Gross Plant	\$ (5,975)	\$ (1,355)	\$ (967)	\$ (8,297)	107
3	Accumulated Depreciation	859	129	23	1,011	108
4	Deferred Income Taxes	<u>486</u>	<u>72</u>	<u>5</u>	<u>563</u>	283
5	Amount Included in Rate Base	<u>\$ (4,630)</u>	<u>\$ (1,154)</u>	<u>\$ (939)</u>	<u>\$ (6,723)</u>	
6	Depreciation Expense	<u>\$ (138)</u>	<u>\$ (31)</u>	<u>\$ (23)</u>	<u>\$ (192)</u>	403

Notes:

- (1) This adjustment removes from the rate base the net book value and from test year O&M expense the effect of the incentive compensation disallowed in ICC Dkt. Nos. 05-0597, 07-0566, and 10-0467.
- (2) See Page 2 for details.
- (3) See Page 3 for details.
- (4) See Page 4 for details.

**Commonwealth Edison Company**

**Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 05-0597 (1)**

(In Thousands)

Witness: Fruehe

Line No.	Description	Amount	2005	2006	2007	2008	2009	2010	2010 Amount
1	Gross Plant	<u>\$ (5,975)</u>							\$ (5,975)
2	Tax Rate	<u>39.75%</u>							
3	Book Depreciation Rate		2.44%	2.44%	2.44%	2.44%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 146	\$ 146	\$ 146	\$ 146	\$ 138	\$ 138	<u>\$ 859</u>
5	Net Book Value at 12-31-10								<u>\$ (5,116)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	6.18%	5.71%	5.29%	
7	Annual Tax Depreciation		\$ 224	\$ 431	\$ 399	\$ 369	\$ 341	\$ 316	
8	Deferred Taxes		\$ 31	\$ 113	\$ 101	\$ 89	\$ 81	\$ 71	<u>\$ 486</u>
9	Amount to be Excluded from Rate Base								<u>\$ (4,630)</u>

Note:

(1) This schedule shows the effect on rate base of the incentive compensation disallowed in ICC Dkt. No. 05-0597.

**Commonwealth Edison Company****Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 07-0566 (1)**  
(In Thousands)Witness: Fruehe

Line No.	Description	Amount	2007	2008	2009	2010	2010 Amount
1	Gross Plant	<u>\$ (1,355)</u>					\$ (1,355)
2	Tax Rate	<u>39.75%</u>					
3	Book Depreciation Rate		2.44%	2.44%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 33	\$ 33	\$ 31	\$ 31	<u>129</u>
5	Net Book Value at 12-31-10						<u>\$ (1,226)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	5.29%	
7	Annual Tax Depreciation		\$ 51	\$ 98	\$ 90	\$ 72	
8	Deferred Taxes		\$ 7	\$ 26	\$ 24	\$ 16	<u>\$ 72</u>
9	Amount to be Excluded from Rate Base						<u>\$ (1,154)</u>

## Note:

(1) This schedule shows the effect on rate base of the incentive compensation disallowed in ICC Dkt. No. 07-0566.

**Commonwealth Edison Company**  
 Incentive Compensation, Perqs and Professional  
Sporting Activities Disallowed in ICC Dkt. # 10-0467  
 (In Thousands)

Witness: Fruehe

Line No.	Description	Amount	2010	2010 Amount
1	Gross Plant	(1) <u>\$ (967)</u>		\$ (967)
2	Tax Rate	<u>39.75%</u>		
3	Book Depreciation Rate		2.31%	
4	Annual Book Depreciation		\$ 23	<u>23</u>
5	Net Book Value at 12-31-10			<u>\$ (944)</u>
6	Tax Depreciation Rate		3.75%	
7	Annual Tax Depreciation		\$ 36	
8	Deferred Taxes		\$ 5	<u>\$ 5</u>
9	Amount to be Excluded from Rate Base			<u>\$ (939)</u>

Note:

(1) Per 10-0467 Final Order Appendix, page 8, columns K, L and M  
 Incentive Comp \$896K, Perqs \$62K, and Sporting Activity \$9K.

**Commonwealth Edison Company****Rider EDA Assets**

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	<u>ICC Acct</u>
1	<u>Rider EDA Assets (1)</u>		
2	Gross Cost	\$ (2,630)	101
3	Accumulated Reserve	84	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>42</u>	
5	Net Plant for Rider EDA Assets 12/31/10	<u>\$ (2,504)</u>	
6	Depreciation Expense	<u>\$ (49)</u>	403

## Note:

- (1) Represents assets placed in service since June 2008 that are recovered through Rider EDA.

**Commonwealth Edison Company**

Removal of AMI Pilot Costs (1)

2010

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Balance at 12/31/2010 (B)	ICC Acct (C)
1	<u>Removal of AMI Pilot Costs from Rate Base</u>		
2	Gross Plant		107
3	Distribution Plant	\$ (24,075)	
4	General and Intangible Plant	(25,854)	
5	Total	<u>\$ (49,929)</u>	
6	Accumulated Depreciation		108
7	Distribution Plant	\$ 1,285	
8	General and Intangible Plant	3,488	
9	Total	<u>\$ 4,773</u>	
10	Deferred Income Taxes	\$ 9,975	283
11	Adjusted in Rate Base	<u><u>\$ (35,181)</u></u>	
12	<u>Effect on Electric Operating Income</u>		
13	Depreciation Expense - 2010	<u><u>\$ (4,773)</u></u>	403

Note:

(1) In 2010, AMI Pilot costs were recovered through Rider AMP.

**Commonwealth Edison Company**

## Removal of AMI Pilot Costs

2010

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Balance at 12/31/2010		
		Distribution Amount (B)	General & Intangible Amount (C)	Total (D)
1	Total Plant In Service	\$ (24,075)	\$ (28,978)	\$ (53,053)
2	Jurisdictional Wages and Salaries Allocator	100.0%	89.22%	
3	Jurisdictional Plant In Service (1)	\$ (24,075)	\$ (25,854)	\$ (49,929)
4	Total Depreciation 2010 Expense	\$ 1,285	\$ 3,909	\$ 5,194
5	Jurisdictional Wages and Salaries Allocator	100.0%	89.22%	
6	Jurisdictional Depreciation Expense (1)	\$ 1,285	\$ 3,488	\$ 4,773
7	Accumulated Deferred Income Taxes (1)	\$ 3,975	\$ 6,725	\$ 10,700
8	Jurisdictional Wages and Salaries Allocator	100.0%	89.22%	
9	Jurisdictional Deferred Income Taxes	\$ 3,975	\$ 6,000	\$ 9,975

## Note:

(1) Agrees with ComEd's petition to approve annual reconciliation in ICC Docket 11-0459.

**Commonwealth Edison Company**  
**2011 Projected Plant Additions**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional (B)	Source (C)	ICC Acct (D)
1	<u>2011 Projected Plant Additions</u>			
2	Gross Plant			
3	Distribution Plant	\$ 576,236	WPB-2.4	
4	General and Intangible Plant	108,195	WPB-2.4	
5	Total	<u>\$ 684,431</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 40,254	WPB-2.4	
8	General and Intangible Plant - Removal Costs	1,715	WPB-2.4	
9	Total	<u>\$ 41,969</u>		108
10	Amount Included in Rate Base	<u><u>\$ 726,400</u></u>		

Note:

- (1) Projected 2011 expenditures on plant removal costs debited to Accumulated Depreciation (Account 108).

**Commonwealth Edison Company**  
**2011 Accumulated Reserve Adjustment**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Distribution (B)	General and Intangible Plant		Total Jurisdictional (E)
			Depreciable - General Plant (C)	Amortizable (D)	
1	2010 Depreciation and Amortization Expense (1)	\$ 313,879	\$ 41,577	\$ 34,128	\$ 389,584
2	Forecasted Depreciation and Amortization on Projected Plant Additions (Page 2, Lines 1-3, Column E)	11,022	2,614	2,930	
3	Jurisdictional Allocator (2)	100.0%	89.22%	89.22%	
4	Jurisdictional Depreciation and Amortization on Forecasted Plant Additions (Line 2 * Line 3)	11,022	2,332	2,613	15,967
5	Total Depreciation and Amortization Applied to ComEd's Accumulated Reserve (Line 1 + Line 4)	\$ 324,901	\$ 43,909	\$ 36,741	\$ 405,551

Notes:

- (1) 2010 jurisdictional depreciation expense. See C-12, Page 1, Line 11.
- (2) Distribution 100%, General and Amortized jurisdictionalized using the Wages and Salaries allocator (WPA-5, Page 1).

**Commonwealth Edison Company**  
**Projected Plant Additions - Depreciation & Amortization Applied to the Accumulated Reserve**  
(In Thousands)

Witness: Fruehe

Line No.	Projected Depreciation Expense Calculation	2011 Projected Plant Additions (A)	Less: 5 Year Average Retirements (Column (F) Lines 10 - 12 below) (B)	Total = (A) - (B) (C)	Estimated Depreciation & Amortization Rate by Functional Class (Column (E) Lines 6 - 8 below) (D)	Depreciation & Amortization Expense = (C) * (D) (E)	(F)
1	Distribution Plant	\$ 576,236	\$ 124,508	\$ 451,728	2.44%	\$ 11,022	
2	General Plant	90,684	36,002	54,682	4.78%	2,614	
3	Intangible Plant	30,635	2,472	28,163	10.40%	2,930	
4					<b>Total</b>	<b>\$ 16,566</b>	

5	Rate Calculation	2010 Beginning Plant in Service Balance Note (1)	2010 Ending Plant in Service Balance Note (2)	Average = ((A) + (B)) / 2	2010 FERC Form 1 Depreciation & Amortization Expense Note (3)	Estimated Depreciation & Amortization Rate by Functional Class = (D) / (C)
6	Distribution Plant	\$ 12,661,135	\$ 13,091,342	\$ 12,876,239	\$ 314,226	2.44%
7	General Plant	1,303,209	1,340,192	1,321,701	63,156	4.78%
8	Intangible Plant	366,241	416,628	391,435	40,706	10.40%

9	Retirements (4)	2006	2007	2008	2009	2010	Average
10	Distribution Plant	\$ 101,842	\$ 89,569	\$ 228,237	\$ 75,954	\$ 126,939	\$ 124,508
11	General Plant	47,675	23,968	42,269	32,628	33,470	36,002
12	Intangible Plant	1,085	-	-	725	10,552	2,472

Notes:

- (1) FERC Form 1, Page 206, Line 75, Column B; Page 206, Line 99, Column B; Page 204, Line 5, Column B.
- (2) FERC Form 1, Page 207, Line 75, Column G; Page 207, Line 99, Column G; Page 205, Line 5, Column G.
- (3) FERC Form 1, Page 336, Lines 8, 10 and 1, Column F.
- (4) 2006 - 2010 FERC Form 1, Pages 205, 207, Column D.

**Commonwealth Edison Company**

Adjustments for Unusual Operating Expenses Greater than \$10M

2010

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Source (C)
1	<u>Regulatory Assets and Liabilities</u>		
2	Storm Expense	\$ 8,863	WPC-2.2, Line 8
3	Illinois Distribution Tax	<u>(31,184)</u>	WPC-2.2, Line 19
4	Total Rate Base Adjustment	\$ (22,321)	
5	<u>ADIT Impact</u>		
6	Line 4 * 39.745% * -1	\$ 8,871	WPC-2.2, Line 24

**Commonwealth Edison Company**  
**Remove Long Term Incentive (LTIP) Related to Net Income Goals**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	ComEd LTIP			Allocator (G)	Jurisdictional (H)
			2010 Actual (C)	Net Income Goal % (1) (D)	Adj to remove NI related LTIP (F)		
1	Plant	107/108	\$ 155	33.33%	\$ (52)	78.42%	(2) \$ (41)
2	Gen & Admin Expense	920-935	1,635	33.33%	(545)		See C-2.4
3	Total		<u>\$ 1,790</u>		<u>\$ (597)</u>		<u>\$ (41)</u>

Notes:

(1) LTIP is awarded annually and typically accrued over 3 years.

2008 and 2009 each had 1/3 of their goals related to Net Income.

(2) Allocation to jurisdictional based on 2010 Net Plant allocation factor (see WPA-5).

**Commonwealth Edison Company****Removal of Capitalized Purchase of Receivable Combined Billing Software (PORCB)**  
(In Thousands)Witness: Fruehe

Line No.	Description (A)	Total (B)	ICC Acct (C)
1	<u>Removal of PORCB</u>		
2	Gross Plant	\$ (13,257)	101/106
3	Accumulated Depreciation	195	108
4	Deferred Income Taxes	<u>5,191</u>	283
5	Reduction to Rate Base	<u>\$ (7,871)</u>	
6	Amortization Expense Reduction	<u>\$ (195)</u>	403

**Commonwealth Edison Company**

**Removal of Purchase of Receivables - Combined Billing (PORCB) Software from Rate Base**  
(In Thousands)

Witness: Fruehe

Line No.	Description	Calculation	Rate Base Adjustment
1	Total In Service	\$ (14,859)	
2	Jurisdictional Wages and Salaries Allocator	<u>89.22%</u>	
3	Gross Plant	<u>\$ (13,257)</u>	\$ (13,257)
4	Total Book Amortization	219	
5	Jurisdictional Wages and Salaries Allocator	<u>89.22%</u>	
6	Jurisdictional Amortization 12-31-2010	<u>\$ 195</u>	\$ 195
7	Tax Depreciation Rate	100.00%	
8	Tax Rate	39.745%	
9	Annual Tax Depreciation	\$ 13,257	
10	Deferred Taxes ((Line 9 - Line 6) * Line 8)	5,191	<u>\$ 5,191</u>
11	Reduction to Rate Base		<u>\$ (7,871)</u>

**Commonwealth Edison Company**  
**2010 Supply Administration Intangible Assets**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Jurisdictional (2) (C)	ICC Acct (D)
1	<u>Adjustment to Intangible Plant (1)</u>			
2	Plant in Service as of 12-31-2010	\$ (3,769)	\$ (3,362)	101
3	Accumulated Reserve as of 12-31-2010	1,962	1,750	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>649</u>	<u>579</u>	
5	Net Plant Reduction	<u>\$ (1,158)</u>	<u>\$ (1,033)</u>	
6	2010 Amortization Expense Adjustment	<u>\$ (698)</u>	<u>\$ (623)</u>	

Notes:

(1) Represents software assets recovered through Rider PE.

(2) Unadjusted amount multiplied by the Wages and Salaries allocator 89.22%.

**Commonwealth Edison Company**  
Comparative Balance Sheets as of December 31, 2007 - 2010 (1)

Assets  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2010 (B)	2009 (C)	2008 (D)	2007 (E)
1	UTILITY PLANT				
2	Utility Plant	\$ 20,759,854	\$ 20,096,832	\$ 19,428,776	\$ 18,573,944
3	Construction Work in Progress	207,042	178,141	139,587	406,915
4	Total Utility Plant	\$ 20,966,896	\$ 20,274,973	\$ 19,568,364	\$ 18,980,858
5	Less: Accumulated Provision for Depreciation and Amortization	6,992,655	6,754,194	6,451,421	6,342,951
7	Net Utility Plant	\$ 13,974,241	\$ 13,520,779	\$ 13,116,942	\$ 12,637,907
8	OTHER PROPERTY AND INVESTMENTS:				
9	Nonutility Property (net)	\$ 9,339	\$ 9,420	\$ 9,405	\$ 9,462
10	Investments in Associated or Subsidiary Companies	15,703	15,042	16,937	13,087
11	Special Funds and Other Investments	22,678	28,049	34,180	45,735
12	Total Other Property and Investments	\$ 47,720	\$ 52,512	\$ 60,521	\$ 68,284
13	CURRENT AND ACCRUED ASSETS:				
14	Cash and Temporary Cash Investments	\$ 48,372	\$ 91,190	\$ 44,776	\$ 99,207
15	Receivables (net)	988,225	702,282	646,553	597,069
16	Accounts and Notes Receivable from Associated Companies	51	49	299	17,017
17	Materials and Supplies	71,908	71,326	74,959	74,377
18	Prepayments	11,767	22,005	24,650	25,267
19	Accrued Utility Revenues	304,414	288,737	310,066	282,239
20	Miscellaneous Current and Accrued Assets	160,008	56,579	57,848	100,983
21	Total Current and Accrued Assets	\$ 1,584,745	\$ 1,232,168	\$ 1,159,150	\$ 1,196,160
22	DEFERRED DEBITS:				
23	Unamortized Debt Expenses	\$ 27,238	\$ 26,404	\$ 30,542	\$ 26,036
24	Regulatory Assets	1,307,677	1,288,919	842,342	371,467
25	Miscellaneous Deferred Debits	3,294,660	3,121,190	2,457,427	3,698,017
26	Unamortized Loss on Reacquired Debt	89,630	109,689	128,874	134,195
27	Accumulated Deferred Income Taxes	343,318	323,017	309,949	285,309
28	Total Deferred Debits	\$ 5,062,523	\$ 4,869,219	\$ 3,769,134	\$ 4,515,023
29	TOTAL ASSETS	\$ 20,669,229	\$ 19,674,678	\$ 18,105,747	\$ 18,417,374

Note:

(1) From FERC Form 1, Pages 110-113

**Commonwealth Edison Company**  
Comparative Balance Sheets as of December 31, 2007 - 2010 (1)

Capital and Liabilities  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2010 (B)	2009 (C)	2008 (D)	2007 (E)
1	<b>PROPRIETARY CAPITAL</b>				
2	Common Stock	\$ 6,582,509	\$ 6,580,629	\$ 6,569,042	\$ 6,449,090
3	Retained Earnings	326,757	300,840	165,304	79,817
4	Subtotal	\$ 6,909,266	\$ 6,881,469	\$ 6,734,346	\$ 6,528,907
5	Cumulative Preferred Stock	-	-	-	-
6	Total Proprietary Capital	\$ 6,909,266	\$ 6,881,469	\$ 6,734,346	\$ 6,528,907
7	<b>LONG-TERM DEBT:</b>				
8	Bonds	\$ 4,885,030	\$ 4,597,830	\$ 4,614,930	\$ 4,034,475
9	Advances From Associated Companies	206,186	206,186	206,186	635,036
10	Other Long-Term Debt	140,000	140,000	140,000	140,000
11	Unamortized Premium/(Discount) On Long-Term Debt	(24,026)	(26,485)	(29,061)	(28,851)
12	Total Long-Term Debt	\$ 5,207,190	\$ 4,917,531	\$ 4,932,055	\$ 4,780,660
13	<b>OTHER NONCURRENT LIABILITIES</b>				
14	Accumulated Provision for Injuries and Damages	\$ 53,669	\$ 53,028	\$ 63,307	\$ 71,681
15	Accumulated Provision for Pensions and Benefits	314,602	288,328	249,388	228,590
16	Accumulated Misc. Operating Provisions	158,187	114,643	89,080	76,920
17	Asset Retirement Obligations	104,936	94,708	173,971	163,467
18	Total Other Noncurrent Liabilities	\$ 631,394	\$ 550,707	\$ 575,746	\$ 540,657
19	<b>CURRENT AND ACCRUED LIABILITIES</b>				
20	Notes Payables	\$ -	\$ 155,000	\$ 60,000	\$ 370,000
21	Accounts Payable	300,911	251,822	272,107	250,747
22	Payables to Associated Companies	848,396	478,390	289,959	41,881
23	Customer Deposits	129,936	130,510	119,391	118,802
24	Accrued Interest & Taxes	235,129	144,709	163,911	238,458
25	Tax Collections Payable	33,341	27,802	39,651	39,954
26	Miscellaneous Current & Accrued Liabilities	202,138	193,297	190,388	195,308
27	Derivative Instrument Liabilities	-	-	-	53
28	Total Current and Accrued Liabilities	\$ 1,749,851	\$ 1,381,529	\$ 1,135,406	\$ 1,255,203
29	<b>DEFERRED CREDITS:</b>				
30	Customer Advances for Construction	\$ 60,283	\$ 70,836	\$ 64,299	\$ 50,753
31	Accumulated Deferred Investment Tax Credits	28,966	31,715	34,533	37,361
32	Other Deferred Credits	576,272	850,560	602,397	261,774
33	Other Regulatory Liabilities	1,927,048	1,933,734	1,295,938	2,362,660
34	Unamortized Gain on Reacquired Debt	55	78	102	126
35	Accumulated Deferred Income Taxes	3,578,904	3,056,519	2,730,924	2,599,271
36	Total Deferred Credits	\$ 6,171,528	\$ 5,943,442	\$ 4,728,193	\$ 5,311,945
37	<b>TOTAL LIABILITIES AND OTHER CREDIT:</b>	<u>\$ 20,669,229</u>	<u>\$ 19,674,678</u>	<u>\$ 18,105,747</u>	<u>\$ 18,417,374</u>

Note:

(1) From FERC Form 1, Pages 110-113

**Commonwealth Edison Company**

Electric Plant in Service

Summary of Adjustments for 2010

(In Thousands)

Witness: Fruehe

Line No.	Account Description (A)	Account Number (B)	Unadjusted Balance at Dec. 31, 2010 (1) (C)	Adjustments (D)	Adjusted Balance at Dec. 31, 2010 (E)	Non-Jurisdictional (F)	Jurisdictional Balance at Dec. 31, 2010 (G)
1	Intangible Plant						
2	Organization	301	\$ 80	\$ -	\$ 80	\$ (9) (2)	\$ 71
3	Miscellaneous Intangible Plant	303	416,548	-	416,548	(44,904) (2)	371,644
4	Total Intangible Plant		<u>\$ 416,628</u>	<u>\$ -</u>	<u>\$ 416,628</u>	<u>\$ (44,913)</u>	<u>\$ 371,715</u>
5	Transmission Plant						
6	Land and Land Rights	350	\$ 153,290	\$ -	\$ 153,290	\$ (153,290)	\$ -
7	Structures and Improvements	352	204,871	-	204,871	(204,871)	-
8	Station Equipment	353	1,307,357	-	1,307,357	(1,307,357)	-
9	Towers and Fixtures	354	216,900	-	216,900	(216,900)	-
10	Poles and Fixtures	355	341,529	-	341,529	(341,529)	-
11	Overhead Conductors and Devices	356	320,757	-	320,757	(320,757)	-
12	Underground Conduit	357	185,580	-	185,580	(185,580)	-
13	Underground Conductors and Devices	358	369,378	-	369,378	(369,378)	-
14	Roads & Trails	359	587	-	587	(587)	-
15	Asset Retirement Costs for Transmission Plant	359.1	1,760	(1,760) (3)	-	-	-
16	Total Transmission Plant		<u>\$ 3,102,009</u>	<u>\$ (1,760)</u>	<u>\$ 3,100,249</u>	<u>\$ (3,100,249)</u>	<u>\$ -</u>
17	Distribution Plant						
18	Land and Land Rights	360	\$ 65,484	\$ -	\$ 65,484	\$ -	\$ 65,484
19	Structures and Improvements	361	397,804	-	397,804	-	397,804
20	Station Equipment	362	2,181,123	-	2,181,123	-	2,181,123
21	Poles, Towers and Fixtures	364	1,349,874	-	1,349,874	-	1,349,874
22	Overhead Conductors and Devices	365	1,791,499	-	1,791,499	-	1,791,499
23	Underground Conduit	366	732,067	-	732,067	-	732,067
24	Underground Conductors and Devices	367	3,927,830	-	3,927,830	-	3,927,830
25	Line Transformers	368	1,084,582	-	1,084,582	-	1,084,582
26	Services	369	1,010,730	-	1,010,730	-	1,010,730
27	Meters	370	389,602	-	389,602	-	389,602
28	Installations on Customer Premises	371	45,869	-	45,869	-	45,869

**Commonwealth Edison Company**  
Electric Plant in Service  
**Summary of Adjustments for 2010**  
(In Thousands)

Witness: Fruehe

Line No.	Account Description	Account Number	Unadjusted Balance at Dec. 31, 2010 (1)	Adjustments	Adjusted Balance at Dec. 31, 2010	Non-Jurisdictional	Jurisdictional Balance at Dec. 31, 2010
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
29	Leased Property on Customer Premises	372	1,219	-	1,219	-	1,219
30	Street Lighting and Signal Systems	373	105,311	-	105,311	-	105,311
31	Asset Retirement Costs for Distribution Plant	374	8,348	(8,348) (3)	-	-	-
32	Total Distribution Plant		<u>\$ 13,091,342</u>	<u>\$ (8,348)</u>	<u>\$ 13,082,994</u>	<u>\$ -</u>	<u>\$ 13,082,994</u>
33	General Plant						
34	Land and Land Rights	389	\$ 8,632	\$ -	\$ 8,632	\$ (930) (4)	\$ 7,702
35	Structures and Improvements	390	278,818	-	278,818	(30,056) (5)	248,762
36	Office Furniture and Equipment	391	81,403	-	81,403	(8,775) (4)	72,628
37	Transportation Equipment	392	208,253	-	208,253	(22,450) (4)	185,803
38	Stores Equipment	393	4,147	-	4,147	(447) (4)	3,700
39	Tools, Shop and Garage Equipment	394	138,105	-	138,105	(14,888) (4)	123,217
40	Laboratory Equipment	395	6,474	-	6,474	(698) (4)	5,776
41	Power Operated Equipment	396	4,849	-	4,849	(523) (4)	4,326
42	Communication Equipment	397	605,660	-	605,660	(280,299) (4)	325,361
43	Miscellaneous Equipment	398	3,011	-	3,011	(325) (4)	2,686
44	Other Tangible Property	399	-	-	-	-	-
45	Asset Retirement Costs for General Plant	399.1	840	(840) (3)	-	-	-
46	Total General Plant		<u>\$ 1,340,192</u>	<u>\$ (840)</u>	<u>\$ 1,339,352</u>	<u>\$ (359,391)</u>	<u>\$ 979,961</u>
47	Total Electric Plant in Service		<u>\$ 17,950,171</u>	<u>\$ (10,948)</u>	<u>\$ 17,939,223</u>	<u>\$ (3,504,553) (6)</u>	<u>\$ 14,434,670</u>

Notes:

- (1) From 2010 FERC Form 1, Pages 204-207.
- (2) WPB-1 allocates General and Intangible Plant to the functional classes Transmission, Distribution, and Customer.
- (3) To exclude Asset Retirement Costs.
- (4) WPB-1, Page 3 allocates Depreciable General Plant to functional classes.
- (5) Account 390 includes Depreciable General Plant (WPB-1, Page 3) and Amortizeable General Plant (WPB-1, Page 5).  
Non-jurisdictional Account 390 Plant is the sum of WPB-1, Page 3, Line 2, Column C (\$26,862) plus Page 5, Line 16, Column B (\$3,250).
- (6) Schedule B-1, Page 1, Line 4, Column B.

**Commonwealth Edison Company**  
Electric Plant in Service  
**Gross Additions, Retirements and Transfers**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Transmission (B)	Distribution (C)	General (D)	Intangible (E)
1	<b>2007 (1)</b>				
2	Beginning Balance - 1/01/2007	\$ 2,503,794	\$ 11,064,663	\$ 1,193,248	\$ 277,376
3	Gross Additions in Year	61,076	706,408	62,002	10,242
4	Retirements in Year	(4,913)	(89,569)	(23,968)	-
5	Transfers & Adjustments in Year (2)	72,915	(72,796)	94	-
6	Ending Balance - 12/31/2007	<u>\$ 2,632,872</u>	<u>\$ 11,608,706</u>	<u>\$ 1,231,376</u>	<u>\$ 287,618</u>
7	<b>2008 (1)</b>				
8	Beginning Balance - 1/01/2008	\$ 2,632,872	\$ 11,608,706	\$ 1,231,376	\$ 287,618
9	Gross Additions in Year	320,936	747,676	69,894	37,167
10	Retirements in Year	(7,323)	(228,237)	(42,269)	-
11	Transfers & Adjustments in Year (3)	2,196	(31,092)	(1)	(7,062)
12	Ending Balance - 12/31/2008	<u>\$ 2,948,681</u>	<u>\$ 12,097,053</u>	<u>\$ 1,259,000</u>	<u>\$ 317,723</u>
13	<b>2009 (1)</b>				
14	Beginning Balance - 1/01/2009	\$ 2,948,681	\$ 12,097,053	\$ 1,259,000	\$ 317,723
15	Gross Additions in Year	33,454	649,989	77,555	49,242
16	Retirements in Year	(15,712)	(75,954)	(32,629)	(724)
17	Transfers & Adjustments in Year (4)	(6,022)	(9,953)	(717)	-
18	Ending Balance - 12/31/2009	<u>\$ 2,960,401</u>	<u>\$ 12,661,135</u>	<u>\$ 1,303,209</u>	<u>\$ 366,241</u>
19	Asset Retirement Cost (ARC)	(1,251)	(9,406)	(893)	-
20	Intangible Plant related to Supply Admin Cost (6)	-	-	-	(4,002)
21	Ending Balance (net ARC&SAC) - 12/31/2009	<u>\$ 2,959,150</u>	<u>\$ 12,651,729</u>	<u>\$ 1,302,316</u>	<u>\$ 362,239</u>
22	<b>2010 (1)</b>				
23	Beginning Balance - 1/01/2010	\$ 2,960,401	\$ 12,661,135	\$ 1,303,209	\$ 366,241
24	Gross Additions in Year	161,464	548,312	70,458	61,180
25	Retirements in Year	(10,531)	(126,939)	(33,470)	(10,552)
26	Transfers & Adjustments in Year (5)	(9,325)	8,834	(5)	(241)
27	Ending Balance - 12/31/2010	<u>\$ 3,102,009</u>	<u>\$ 13,091,342</u>	<u>\$ 1,340,192</u>	<u>\$ 416,628</u>
28	Asset Retirement Costs (ARC)	(1,760)	(8,348)	(840)	-
29	Intangible Plant related to Supply Admin Cost (6)	-	-	-	(3,769)
30	Ending Balance (net ARC&SAC) - 12/31/2010	<u>\$ 3,100,249</u>	<u>\$ 13,082,994</u>	<u>\$ 1,339,352</u>	<u>\$ 412,859</u>

**Commonwealth Edison Company**  
Electric Plant in Service  
**Gross Additions, Retirements and Transfers**  
(In Thousands)

Witness: Fruehe

Notes:

- (1) Source: Annual FERC Form 1, Pages 204-207.
- (2) 2007 Transfers & Adjustments  
Represents net transfers to Account 121 (Non-Utility Property) of (\$4) and net transfers from Account 105 (Plant Held for Future Use) of \$217. As contemplated during the 2007 rate order, ComEd transferred approximately \$73,000 to Transmission from Distribution.
- (3) 2008 Transfers & Adjustments  
Includes the plant in-service adjustments related to the fixed asset disallowances as required by the ICC Rate Order (Docket No. 07-0566) issued in September, 2008 for (\$35,792), net transfers to Plant Held for Future Use of (\$166), and a miscellaneous adjustment of (\$1).
- (4) 2009 Transfers & Adjustments  
Includes the plant in-service adjustments related to the periodic review of, and changes to, the Company's asset retirement obligation for asbestos wrapped cable of (\$16,571), miscellaneous adjustments for other asset retirement obligations of (\$48) and net transfers to Non\_Utility Property of (\$73).
- (5) 2010 Transfers & Adjustments  
Includes the plant in-service adjustments resulting from periodic review of, and changes to, the Company's asset retirement obligations for PCB contaminated oil and asbestos in substations for (\$421), transfer of Software to an affiliate of (\$241) and net transfers to Non-Utility Property of (\$75).
- (6) Intangible Plant related to Supply Admin Cost is deducted here because Rider PE includes a return on Net Intangible Plant related to the Supply Admin investments. The amount is determined by fixed asset system queries.

**Commonwealth Edison Company**  
**Gains and Losses On Sales of Property**

Witness: Fruehe

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Description

(A)

There was no real property sold in 2010 where the original cost of the property sold exceeded 0.1% of total Gross Plant in Service as shown for the test year on Schedule B-1, Jurisdictional Rate Base Summary.

**Commonwealth Edison Company**  
**Property Merged Or Acquired From Other Utilities**

Witness: Fruehe

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Description

(A)

There was no property either merged or acquired from other utilities by ComEd in 2010.

**Commonwealth Edison Company**  
**Leased Property Included in Jurisdictional Rate Base**

Witness: Fruehe

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Description

(A)

In 2010 ComEd had no property under capital leases and has not included any leased properties in the jurisdictional rate base reflected on Schedule B-1, Jurisdictional Rate Base Summary.

**Commonwealth Edison Company**  
**Depreciation Reserve By Plant Function**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Transmission (B)	Distribution (C)	General (D)
1	<b>2007 (1)</b>			
2	Beginning Balance - 1/1/2007	\$ (793,110)	\$ (4,639,731)	\$ (338,006)
3	Depreciation Expense	(42,069)	(275,722)	(54,770)
4	Retirements	4,913	89,569	23,826
5	Other Transfers & Adjustments (2)	(18,589)	59,963	(9,778)
6	Ending Balance - 12/31/2007	<u>\$ (848,855)</u>	<u>\$ (4,765,921)</u>	<u>\$ (378,728)</u>
7	<b>2008 (1)</b>			
8	Beginning Balance - 1/1/2008	\$ (848,855)	\$ (4,765,921)	\$ (378,728)
9	Depreciation Expense	(47,890)	(292,997)	(52,609)
10	Retirements	7,323	228,237	41,609
11	Other Transfers & Adjustments (3)	12,700	35,300	(9,766)
12	Ending Balance - 12/31/2008	<u>\$ (876,722)</u>	<u>\$ (4,795,381)</u>	<u>\$ (399,494)</u>
13	<b>2009 (1)</b>			
14	Beginning Balance - 1/1/2009	\$ (876,722)	\$ (4,795,381)	\$ (399,494)
15	Depreciation Expense	(55,063)	(300,438)	(59,681)
16	Retirements	15,452	75,879	32,604
17	Other Transfers & Adjustments (4)	7,301	28,522	(14,172)
18	Ending Balance - 12/31/2009	<u>\$ (909,032)</u>	<u>\$ (4,991,418)</u>	<u>\$ (440,743)</u>
19	ARC Depreciation Reserve	1,065	2,989	536
20	Ending Balance (net ARC) - 12/31/2009	<u>(907,967)</u>	<u>(4,988,429)</u>	<u>(440,207)</u>
21	<b>2010 (1)</b>			
22	Beginning Balance - 1/1/2010	\$ (909,032)	\$ (4,991,418)	\$ (440,743)
23	Depreciation Expense	(55,399)	(314,225)	(61,137)
24	Retirements	10,303	126,939	31,610
25	Other Transfers & Adjustments (5)	18,765	42,915	(8,156)
26	Ending Balance - 12/31/2010	<u>\$ (935,363)</u>	<u>\$ (5,135,789)</u>	<u>\$ (478,426)</u>
27	ARC Depreciation Reserve	1,526	7,333	516
28	Ending Balance (net ARC) - 12/31/2010	<u>(933,837)</u>	<u>(5,128,456)</u>	<u>(477,910)</u>

**Commonwealth Edison Company**  
**Depreciation Reserve By Plant Function**  
(In Thousands)

Witness: Fruehe

Notes:

- (1) Ending Balances from Current Year FERC Form 1, Page 219, Lines 25-28. Beginning Balances from Previous Year Ending Balances.
- (2) 2007 Other Transfers & Adjustments Total  
Represents removal reserve of \$53,247, salvage proceeds of (\$13,353), transportation expense of (\$10,563), asset retirement cost activity of \$2,250, and property transferred from Account 108 (Accumulated depreciation) to Account 111 (Accumulated Amortization) of \$15.
- (3) 2008 Other Transfers & Adjustments Total  
Represents removal reserve of \$54,585, salvage proceeds of (\$8,004), transportation expense of (\$13,423), asset retirement cost activity of \$3,791, and an adjustment relating to two disallowances identified in the Final Order for ICC Rate Case (Docket No. 07-0566) for \$1,285.
- (4) 2009 Other Transfers & Adjustments Total  
Represents removal reserve of \$49,633, salvage proceeds of (\$3,475), transportation expense of (\$15,500), asset retirement cost activity of (\$6,229), an adjustment relating to the Accelerated amortization of meters related to the Automated Meter Program transferred to the regulatory asset 182.3 for (\$2,374), and an adjustment of Software from an affiliate for (\$406).
- (5) 2010 B-6 Page 1- Other Transfers & Adjustments Total  
Represents removal reserve of \$68,576, salvage proceeds of (\$7,568), transportation expense of (\$17,325), asset retirement cost activity of \$7,681, an adjustment relating to reversal of Accelerated amortization of meters transferred back from the regulatory asset 182.3 related to September 2010 Appalette Court ruling for \$2,169, property transferred from Account 108 (Accumulated Depreciation) to Account 122 (Non Utility Accumulated Depreciation) of \$29, adjustment of Software from affiliate for (\$24) and a miscellaneous adjustment of (\$14).

**Commonwealth Edison Company**

Construction Work in Progress

As of December 31, 2010

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u>	<u>Jurisdictional CWIP Balance</u>
	(A)	(B)
1	Actual balance of Distribution Plant-Related	
2	Construction Work in Progress (CWIP) upon	
3	which AFUDC has not been capitalized	<u>\$ 6,225</u>

**Commonwealth Edison Company**  
**Construction Work in Progress Percent Complete**

Witness: Fruehe

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Description

(A)

There were no distribution construction projects on Schedule B-7 that exceeded 5% of the total construction work in progress balance at December 31, 2010. See WPB-7, Page 8.

**Commonwealth Edison Company**  
Allowance For Funds Used During Construction  
(In Thousands)

Witness: Fruehe

Line No.	Description	2010 Quarterly				2007-2010 Annual (1)			
		Jan - March (B)	April - June (C)	July - Sept (D)	Oct - Dec (E)	2010 (F)	2009 (G)	2008 (H)	2007 (I)
1	AFUDC Generated (2)								
2	Borrowed Funds	\$ 271	\$ 447 (6)	\$ 439 (6)	\$ 864 (6)	\$ 2,021	\$ 2,668	\$ (2,951) (4)	\$ 13,255
3	Other Funds	\$ (5) (5)	\$ 825 (6)	\$ 799 (6)	\$ 1,828 (6)	\$ 3,447	\$ 5,458	\$ 2,365	\$ 2,656
4	AFUDC Transferred To Plant In Service								
5	Borrowed Funds	\$ 144	\$ 1,180	\$ 51	\$ 659	\$ 2,034	\$ 2,875	\$ 7,941	\$ 3,829
6	Other Funds	\$ 232	\$ 1,918	\$ 59	\$ 1,240	\$ 3,449	\$ 4,298	\$ 4,315	\$ 1,510
7	AFUDC Rate (3)								
8	Borrowed Funds	0.69%	1.62% (6)	1.68% (6)	2.28%	2.28%	2.05%	3.32%	4.61%
9	Other Funds	0.00%	2.98% (6)	3.07% (6)	4.74%	4.74%	4.14%	3.01%	1.76%
10	AFUDC Policy:								
11	Starting in May 2006, the ComEd AFUDC rate is computed quarterly with the new AFUDC rate being applied the first month of each quarter (e.g., July								
12	October, etc.). In determining the AFUDC rate for the new/current quarter, the balances reflect the long-term debt, preferred stock and common equity at the								
13	end of the prior quarter. The estimated short-term debt and construction work in progress balances reflect the estimated average balance for the new/current quarter.								
14	The common equity cost rate allowed in the most recent ICC order.								

## Notes:

- (1) AFUDC Generated and AFUDC Transferred are annual totals, AFUDC Rates are fourth quarter rates, not an annual weighted average.
- (2) From ICC Form 21, Page 7b.
- (3) From ICC Form 21, Pages 44b and 44c.
- (4) In January 2008, FERC authorized ComEd (in Docket No. ER07-583-003), beginning May 1, 2007, to include CWIP associated with Phase II of the West Loop Project in its transmission rate base and earn a current return in lieu of capitalizing AFUDC on West Loop Phase II, which would also be recovered as a component of depreciation over the lives of the constructed assets. Accordingly, in the first quarter of 2008, ComEd reversed the AFUDC recorded on West Loop Phase II for the period May 1, 2007 through December 31, 2007, by debiting Account 419.1 (Allowance for Other Funds) for \$1.2M, debiting Account 432 (Allowance for Borrowed Funds) for \$6.6M and crediting Account 107 (CWIP) for \$7.8M.
- (5) The Other Funds rate was 0% in the first quarter of 2010. The negative balance relates to true-ups from prior periods.
- (6) In October 2010, an error was identified within the third quarter AFUDC calculation. The rate was re-calculated to be 4.75% (1.68% rate for Borrowed funds and 3.07% rate for Other funds), as compared to 0.85% (.71% rate for Borrowed funds and .14% rate for Other funds) as initially established. An error adjustment of \$1.1M was recorded in October 2010 (\$267k for Borrowed Funds and \$805k for Other funds). However, the AFUDC rates and corresponding dollar amounts in this schedule have been restated to represent the rates and corresponding dollar impact that should have been recorded in the third quarter of 2010 had the error not occurred.

**Commonwealth Edison Company**  
Cash Working Capital  
Calendar Year 2010  
(In Thousands)

Witness: Hengtgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC Requirement (B) x (D) (E)	Column (B) Source (F)
1	Receipts	\$ 929,697	51.25	0.14041	\$ 130,540	WPB-8, Line 7, Column B
2	Collection of Pass-through Taxes:					
3	Energy Assistance/Renewable Energy	\$ 46,376	51.25	0.14041	\$ 6,512	Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	238,383	51.25	0.14041	33,472	Schedule C-18, Page 1, Line 19, Column B
5	Illinois Excise Tax	247,941	51.25	0.14041	34,814	Schedule C-18, Page 1, Line 20, Column B
6	Infrastructure Maintenance Fee	91,819	51.25	0.14041	12,892	Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>\$ 1,554,216</u>			<u>\$ 218,230</u>	
8	Base Payroll and Withholdings	\$ 264,611	(15.05)	(0.04123)	\$ (10,911)	WPB-8, Line 26, Column B
9	Employee Benefits - Pension and OPEB	112,785	0	0.00000	0	WPB-8, Line 15, Column B
10	Employee Benefits - Other	52,652	(4.95)	(0.01356)	(714)	WPB-8, Line 16, Column B
11	Inter Company Billings - Less Pass-throughs	91,985	(30.55)	(0.08368)	(7,698)	WPB-8, Line 13, Column B
12	Inter Company Billings - Pass-throughs	32,391	(30.55)	(0.08370)	(2,711)	WPB-8, Line 14, Column B
13	Property Leases	29,778	(6.33)	(0.01734)	(516)	WPB-8, Line 21, Column B
14	Other Operation and Maintenance Expense	242,976	(66.82)	(0.18307)	(44,481)	WPB-8, Line 22, Column B
15	Property/Real Estate Taxes	15,162	(339.12)	(0.92910)	(14,087)	Schedule C-18, Page 1, Line 5, Column C
16	Federal Insurance Contributions (FICA)	20,321	(15.05)	(0.04123)	(838)	Schedule C-18, Page 2, Line 9, Column D
17	Federal Unemployment Tax	234	(75.63)	(0.20721)	(48)	Schedule C-18, Page 2, Line 8, Column D
18	State Unemployment Tax	371	(75.63)	(0.20721)	(77)	Schedule C-18, Page 2, Line 10, Column D
19	Electricity Distribution Tax	66,890	(30.13)	(0.08255)	(5,522)	Schedule C-18, Page 1, Line 6, Column C
20	State Franchise Tax	1,582	(190.67)	(0.52238)	(826)	Schedule C-18, Page 1, Line 11, Column C
21	City of Chicago Dark Fiber Tax	0	0.00	0.00000	0	Schedule C-18, Page 1, Line 12, Column C
22	State Public Utility Fund	3,869	(37.67)	(0.10321)	(399)	Schedule C-18, Page 1, Line 7, Column C
23	Illinois Sales and Use Tax	561	(2.66)	(0.00729)	(4)	Schedule C-18, Page 1, Line 9, Column C
24	Chicago Sales and Use Tax	21	(37.46)	(0.10263)	(2)	Schedule C-18, Page 1, Line 10, Column C
25	Interest Expense	235,310	(91.13)	(0.24967)	(58,750)	Schedule C-5.4, Page 1, Line 3
26	State Income Tax	(32,371)	(37.88)	(0.10378)	3,359	Schedule C-1, Page 1, Line 19, Column G
27	Federal Income Tax	(209,431)	(37.88)	(0.10378)	21,735	Schedule C-1, Page 1, Line 20, Column G

**Commonwealth Edison Company**

Cash Working Capital

Calendar Year 2010

(In Thousands)

Witness: Hengtgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC Requirement (B) x (D) (E)	Column (B) Source (F)
28	Payment of Pass-Through Taxes:					
29	Energy Assistance/Renewable Energy	\$ 46,376	(30.05)	(0.08233)	\$ (3,818)	From line 3 above
30	Gross Receipts/Municipal Utility Tax	238,383	(44.22)	(0.12115)	(28,880)	From line 4 above
31	Illinois Excise Tax	247,941	(4.12)	(0.01129)	(2,799)	From line 5 above
32	City of Chicago Infrastructure Maintenance Fee	91,819	(43.46)	(0.11907)	(10,933)	From line 6 above
33	Total Outlays	<u>\$ 1,554,216</u>			<u>\$ (168,920)</u>	
34	Receipts less Outlays	<u>\$ -</u>				
35	Accounts Payable related to CWIP	\$ 1,283	(66.82)	(0.18307)	<u>\$ (235)</u>	
36	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ 49,075</u>	

**Commonwealth Edison Company**  
Cash Working Capital  
Calendar Year 2010  
(In Thousands)

Witness: Hengtgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC Requirement (B) x (D) (E)	Column (B) Source (F)
1	Receipts	\$ 925,741	51.25	0.14041	\$ 129,984	WPB-8, Line 7, Column B
2	Collection of Pass-through Taxes:					
3	Energy Assistance/Renewable Energy	\$ 46,376	51.25	0.14041	\$ 6,512	Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	238,383	51.25	0.14041	33,472	Schedule C-18, Page 1, Line 19, Column B
5	Illinois Excise Tax	247,941	51.25	0.14041	34,814	Schedule C-18, Page 1, Line 20, Column B
6	Infrastructure Maintenance Fee	91,819	51.25	0.14041	12,892	Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>\$ 1,550,260</u>			<u>\$ 217,674</u>	
8	Base Payroll and Withholdings	\$ 264,611	(15.05)	(0.04123)	\$ (10,911)	WPB-8, Line 26, Column B
9	Employee Benefits - Pension and OPEB	112,785	0	0.00000	0	WPB-8, Line 15, Column B
10	Employee Benefits - Other	52,652	(4.95)	(0.01356)	(714)	WPB-8, Line 16, Column B
11	Inter Company Billings - Less Pass-throughs	91,985	(30.55)	(0.08368)	(7,698)	WPB-8, Line 13, Column B
12	Inter Company Billings - Pass-throughs	32,391	(30.55)	(0.08370)	(2,711)	WPB-8, Line 14, Column B
13	Property Leases	29,778	(6.33)	(0.01734)	(516)	WPB-8, Line 21, Column B
14	Other Operation and Maintenance Expense	242,976	(66.82)	(0.18307)	(44,481)	WPB-8, Line 22, Column B
15	Property/Real Estate Taxes	15,162	(339.12)	(0.92910)	(14,087)	Schedule C-18, Page 1, Line 5, Column C
16	Federal Insurance Contributions (FICA)	20,321	(15.05)	(0.04123)	(838)	Schedule C-18, Page 2, Line 9, Column D
17	Federal Unemployment Tax	234	(75.63)	(0.20721)	(48)	Schedule C-18, Page 2, Line 8, Column D
18	State Unemployment Tax	371	(75.63)	(0.20721)	(77)	Schedule C-18, Page 2, Line 10, Column D
19	Electricity Distribution Tax	66,890	(30.13)	(0.08255)	(5,522)	Schedule C-18, Page 1, Line 6, Column C
20	State Franchise Tax	1,582	(190.67)	(0.52238)	(826)	Schedule C-18, Page 1, Line 11, Column C
21	City of Chicago Dark Fiber Tax	0	0.00	0.00000	0	Schedule C-18, Page 1, Line 12, Column C
22	State Public Utility Fund	3,869	(37.67)	(0.10321)	(399)	Schedule C-18, Page 1, Line 7, Column C
23	Illinois Sales and Use Tax	561	(2.66)	(0.00729)	(4)	Schedule C-18, Page 1, Line 9, Column C
24	Chicago Sales and Use Tax	21	(37.46)	(0.10263)	(2)	Schedule C-18, Page 1, Line 10, Column C
25	Interest Expense	235,305	(91.13)	(0.24967)	(58,749)	Schedule C-5.4, Page 1, Line 3
26	State Income Tax	(33,097)	(37.88)	(0.10378)	3,435	Schedule C-1, Page 1, Line 19, Column G
27	Federal Income Tax	(212,656)	(37.88)	(0.10378)	22,070	Schedule C-1, Page 1, Line 20, Column G

**Commonwealth Edison Company**

Cash Working Capital

Calendar Year 2010

(In Thousands)

Witness: Hengtgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC Factor (C) / 365 (D)	CWC Requirement (B) x (D) (E)	Column (B) Source (F)
28	Payment of Pass-Through Taxes:					
29	Energy Assistance/Renewable Energy	\$ 46,376	(30.05)	(0.08233)	\$ (3,818)	From line 3 above
30	Gross Receipts/Municipal Utility Tax	238,383	(44.22)	(0.12115)	(28,880)	From line 4 above
31	Illinois Excise Tax	247,941	(4.12)	(0.01129)	(2,799)	From line 5 above
32	City of Chicago Infrastructure Maintenance Fee	91,819	(43.46)	(0.11907)	(10,933)	From line 6 above
33	Total Outlays	<u>\$ 1,550,260</u>			<u>\$ (168,508)</u>	
34	Receipts less Outlays	<u>\$ -</u>				
35	Accounts Payable related to CWIP	\$ 1,283	(66.82)	(0.18307)	<u>\$ (235)</u>	
36	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ 48,931</u>	

**Commonwealth Edison Company**  
Materials & Supplies  
**13-Month Average Inventory Balance from 12/2009-12/2010**  
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)	<u>Jurisdictional (1)</u> (C)
1	13-month average Materials and Supplies (M&S) Inventory balance (1)	\$ 72,446	\$ 28,925
2	Less estimated accounts payable associated with 13-month average		
3	M&S inventory from 12/2009-12/2010	(2) <u>(13,258)</u>	<u>(5,293)</u>
4	Net Jurisdictional M&S Average Inventory Balance	<u>\$ 59,189</u>	<u>\$ 23,632</u>

Notes:

(1) See WPB-8.1

(2) See Page 2

**Commonwealth Edison Company**  
Materials and Supplies  
**Balances at Month End for 2007 - 2010**  
(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	2010 (B)	2009 (C)	2008 (D)	2007 (E)
	December prior year	\$ 71,326	74,959	74,377	\$ 82,443
1	January	72,591	76,352	76,199	84,924
2	February	72,429	77,716	75,544	79,805
3	March	72,248	78,840	75,252	76,417
4	April	70,928	78,181	75,779	73,905
5	May	71,671	77,354	75,378	71,905
6	June	72,788	76,378	76,099	71,631
7	July	72,530	75,813	75,225	71,962
8	August	72,944	74,247	75,400	74,462
9	September	73,426	72,358	74,795	74,264
10	October	73,462	70,297	75,545	73,793
11	November	73,550	70,369	74,413	74,301
12	December	71,908	71,326	74,959	74,377
13	13 Month Total	<u>\$ 941,802</u>	<u>\$ 974,188</u>	<u>\$ 978,965</u>	<u>\$ 984,189</u>
14	13 Month Avg.	<u>\$ 72,446</u>	<u>\$ 74,938</u>	<u>\$ 75,305</u>	<u>\$ 75,707</u>
15	Accounts payable associated				
16	with materials and supplies				
17	at December 31	\$ (13,258) (1)	\$ (13,496) (2)	\$ (10,651) (2)	\$ (15,102) (2)

Notes:

- (1) Calculated by taking the O&M expense lead from CWC study, divided by 365, and multiplied by the average inventory balance  $(66.82)/365 * \$72,446 = \$(13,258)$
- (2) From ComEd Ex. 29.01, Schedule B-8.1, Page 2, filed in Docket 10-0467.  
For the Years 2007-2009 the accounts payable associated with materials and supplies was determined by a review of the year end accounts payable listing.

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Summary</u>							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 92)						\$ (1,856,060)
2	ADIT Associated with Pension Asset						\$ (430,892)
<u>Account 190</u>							
3	<u>- Current (EPS Accts. 283350 &amp; 283450) --</u>						
4	Regulatory Liability: AAF	\$ 300	\$ 67	\$ 367	Non DST	0%	\$ -
5	Accrued Holiday	(579)	(130)	(709)	Wages & Salaries	89.22%	(632)
6	Accrued Vacation	14,525	3,269	17,793	Wages & Salaries	89.22%	15,875
7	Obsolete Materials	405	91	496	Plant	78.42%	389
8	Provision for Bad Debt	24,365	5,483	29,848	DST	100%	29,848
9	Damage To Company Property	1,706	384	2,090	Plant	78.42%	1,639
10	Taxes Other Than Income Taxes	2,102	473	2,575	Plant	78.42%	2,019
11	Incentive Pay	18,592	4,184	22,775	Wages & Salaries	89.22%	20,320
12	Liability for Severance Plans	770	173	943	Wages & Salaries	89.22%	841
13	CPS Energy Efficiency Fund	2,325	523	2,848	Non DST	0%	-
14	Reserve for Employee Litigation	4,289	965	5,254	Wages & Salaries	89.22%	4,688
15	Transmission Regulatory Asset	5,806	1,307	7,113	Non DST	0%	-
16	Management Deferred Compensation - Current	292	66	358	Wages & Salaries	89.22%	319
17	Interest on Projected Tax Deficiencies	2	0	3	Non DST	0%	-
18	Charitable Contributions	23	5	28	Non DST	0%	-
19	Use Tax Adjustment	498	112	610	Plant	78.42%	478
20	Other Current - Cell phone Reserve	162	36	198	Wages & Salaries	89.22%	177
21	FIN48 Interest - Current	20,206	4,547	24,753	Non DST	0%	-
22	Revenue Subject To Refund	13,640	3,070	16,710	Non DST	0%	-
23	Total Account 190 - Current	<u>\$ 109,427</u>	<u>\$ 24,626</u>	<u>\$ 134,053</u>			<u>\$ 75,961</u>

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
	<u>Account 190</u>						
24	- Noncurrent (EPS Accts. 283150 & 283250) --						
25	Chicago Equity Fund Partnerships	\$ 50	\$ 11	\$ 61	Non DST	0%	\$ -
26	Deferred Rental Income - Lincoln Center Subleases	3,378	760	4,139	Wages & Salaries	89.22%	3,693
27	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	1,949	438	2,387	DST	100%	2,387
28	Executive Uninsured Death Benefits after Retirement	737	166	902	Wages & Salaries	89.22%	805
29	Deferred on Unamortized ITC	9,397	2,115	11,512	Non DST	0%	-
30	FAS 109 ITC	6,199	1,395	7,594	Non DST	0%	-
31	Incentive Compensation Deferred Stock Bonus Plan	338	76	414	Wages & Salaries	89.22%	369
32	FAS 123R - Stock Options; Other Equity Based Compensation	1,309	295	1,603	Wages & Salaries	89.22%	1,431
33	Workers Compensation Reserve	17,412	3,918	21,331	Wages & Salaries	89.22%	19,031
34	Long-Term Debt - Revaluation of Discount	(2,185)	(492)	(2,677)	Non DST	0%	-
35	Management Deferred Compensation Plan	11,480	2,584	14,064	Wages & Salaries	89.22%	12,548
36	Manufactured Gas Plants - Provision	37,166	8,364	45,530	Non DST	0%	-
37	Merger Costs	(680)	(153)	(833)	Non DST	0%	-
38	Post Retirement Health Care Liability	91,222	20,528	111,750	Wages & Salaries	89%	99,703
39	Restricted Stock Awards	674	152	826	Wages & Salaries	89.22%	737
40	Share Awards Program Provision	827	186	1,013	Wages & Salaries	89.22%	904
41	Supplemental Employee Retirement Plan	4,636	1,043	5,680	Wages & Salaries	89.22%	5,067
42	Long-Term Incentive Cash	653	147	800	Wages & Salaries	89.22%	714
43	Midwest Generation Settlement	5,981	1,346	7,327	Non DST	0%	-
44	Interest on projected tax deficiencies - noncurrent	(24,740)	(5,568)	(30,308)	Non DST	0%	-
45	Regulatory Asset: Docket No 07-0566	(1,379)	(310)	(1,689)	DST	100%	(1,689)
46	Charitable Contribution on Land	1,350	304	1,654	Non DST	0%	-
47	EDA Regulatory Asset	5,049	1,136	6,185	Non DST	0%	-
48	Total Account 190 - Noncurrent	<u>\$ 170,823</u>	<u>\$ 38,442</u>	<u>\$ 209,265</u>			<u>\$ 145,700</u>
49	<b>Total Account 190 (FERC Form 1, Page 111, Line 82)</b>	<u>\$ 280,251</u>	<u>\$ 63,068</u>	<u>\$ 343,318</u>			<u>\$ 221,661</u>

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Account 282</u>							
50	- Liberalized Deprec. - Plant & Equip.						
51	(EPS Accts. 282000 & 282200) --	\$ (2,223,391)	\$ (398,445)	\$ (2,621,836)	Plant	78.42%	\$ (2,056,044)
<u>Account 282</u>							
52	- Other Property (EPS Accts. 282100 & 282300) --						
53	Competitive Transition Charge (CTC)	\$ (67,204)	\$ (15,121)	\$ (82,325)	Non DST	0%	\$ -
54	AFUDC Plant & Equip Borrowed	(27,133)	(6,106)	(33,240)	Plant	78.42%	(26,066)
55	AFUDC Plant & Equip - Equity	(2,889)	(650)	(3,539)	Plant	78.42%	(2,775)
56	Deferred Gain - Like Kind Exchange	(280,631)	(63,153)	(343,784)	Non DST	0%	-
57	FIN 47	2,082	468	2,550	Plant	78.42%	2,000
58	Section 263A - Capitalized Interest	76,016	17,107	93,122	Plant	78.42%	73,026
59	Software Costs Capitalized - Rev Bk	(51,144)	(11,509)	(62,654)	Plant	78.42%	(49,133)
60	Overheads Capitalized (Sales & Use Tax)	4,020	905	4,925	Plant	78.42%	3,862
61	Pension Cost Capitalized on Books	263,320	59,258	322,578	Plant	78.42%	252,966
62	CIAC	166,359	37,437	203,796	Plant	78.42%	159,817
63	CIAC with Tax Gross Up	11,061	2,489	13,550	Non DST	0%	-
64	Revaluation of Property	12,814	2,884	15,697	Non DST	0%	-
65	Real Estate Taxes Capitalized	6	1	7	Plant	78.42%	6
66	Repair Allowance	(86,342)	(19,430)	(105,772)	Plant	78.42%	(82,947)
67	FAS 109 Regulatory (Asset)/Liability	(34,162)	(7,688)	(41,849)	Non DST	0%	-
68	Total Account 282 - Other Property	\$ (13,829)	\$ (3,109)	\$ (16,938)			\$ 330,756
<b>Total Account 282</b>							
69	<b>(FERC Form 1, Page 113, Line 63)</b>	\$ (2,237,220)	\$ (401,554)	\$ (2,638,774)			\$ (1,725,288)
<u>Account 283</u>							
70	- Other - Current (EPS Accts. 283300 & 283400) --						
71	Regulatory Asset: AAF	\$ (2,051)	\$ (461)	\$ (2,512)	Non DST	0.0%	\$ -
72	Total Account 283 - Current	\$ (2,051)	\$ (461)	\$ (2,512)			\$ -

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
	<u>Account 283</u>						
73	- Other - Noncurrent (EPS Accts. 283100 & 283200) --						
74	Chicago Arbitration Settlement	\$ (11,188)	\$ (2,518)	\$ (13,705)	Non DST	0%	\$ -
75	Deferred Gain - Sale of Easements	(3,897)	(877)	(4,774)	Plant	78.42%	(3,744)
76	Incentive Compensation Capitalized (Global Settlement)	(2,738)	(616)	(3,354)	DST	100%	(3,354)
77	Loss On Reacquired Debt	(29,062)	(6,540)	(35,602)	Plant	78.42%	(27,919)
78	Midwest Generation Settlement	(11,940)	(2,687)	(14,627)	Non DST	0%	-
79	Other Comprehensive Income (EPS Accts. 284000 & 284100)	346	78	424	Plant	78.42%	332
80	Pension Contribution - Net of Book Provision	(263,320)	(59,258)	(322,578)	Wages & Salaries	89.22%	(287,804)
81	Prepaid Pension contribution (shareholder-funded)	(351,737)	(79,155)	(430,892)	Non DST	0%	-
82	PJM Start-up Costs	(2,052)	(462)	(2,514)	Non DST	0%	-
83	Swap and Hedging Transactions	(3,954)	(890)	(4,843)	Plant	78.42%	(3,798)
84	Regulatory Asset: MGP	(35,726)	(8,040)	(43,766)	Non DST	0%	-
85	Regulatory Asset: Severance Cost (FAS 112)	(23,922)	(5,383)	(29,305)	Wages & Salaries	89.22%	(26,146)
86	State Income Taxes - Temporary	(16,484)		(16,484)	Non DST	0%	-
87	Reg Asset Rider UF	(4,432)	(997)	(5,429)	Non DST	0%	-
88	Regulatory Asset	(3,252)	(732)	(3,984)	Non DST	0%	-
89	Regulatory Liability: EDA	(5,049)	(1,136)	(6,185)	Non DST	0%	-
90	Total Account 283 - Noncurrent	<u>\$ (765,378)</u>	<u>\$ (172,240)</u>	<u>\$ (937,618)</u>			<u>\$ (352,433)</u>
	<b>Total Account 283</b>						
91	<b>(FERC Form 1, Page 113, Line 64)</b>	<u>\$ (767,428)</u>	<u>\$ (172,702)</u>	<u>\$ (940,130)</u>			<u>\$ (352,433)</u>
92	Total ADIT	<u>\$ (2,641,209)</u>	<u>\$ (594,377)</u>	<u>\$ (3,235,586)</u>			<u>\$ (1,856,060)</u>

**Commonwealth Edison Company**  
Detailed Listing of Balance Sheet Assets and Liabilities  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Category of Accumulated Deferred Income Taxes Listed on Schedule B-9 (A)	ICC Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (B)	Utility Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (C)	Balance as of 1/1/2010 - Asset / (Liability) (D)	Balance as of 12/31/2010 - Asset / (Liability) (E)	Asset or Liability Included in Rate Base (F)	Notes (G)
1	Depreciation and Property Items	101 through 115	101000 through 115000	\$ 13,520,780	\$ 13,974,241	Yes	Jurisdictional portion - see Schedule B-1
2	Other Property and Investments	123.1 and 124	123100 and 124000	\$ 43,092	\$ 38,381	No	Deferred tax related to financing subsidiaries
3	Provision for Uncollectible Accounts	144	144000	\$ 77,205	\$ 80,358	No	Deferred tax related to expense accrual
4	Plant Materials and Operating Supplies	154	154000	\$ 71,326	\$ 71,908	Yes	Deferred tax related to obsolete materials reserve
5	Other Regulatory Assets	182	182300	\$ 1,288,919	\$ 1,307,677	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10
6	Miscellaneous Deferred Debits	186	186XXX and 254225	\$ 3,121,190	\$ 3,294,660	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10
7	Accumulated Other Comprehensive Income	219	219000	\$ (15)	\$ (642)	No	Deferred tax related to gains/losses on Rabbi Trust investments
8	Other Non-Current Liabilities	227 through 230	228XXX	\$ 550,707	\$ 631,394	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10

**Commonwealth Edison Company**  
Detailed Listing of Balance Sheet Assets and Liabilities  
2010  
(In Thousands)

Witness: Fruehe

Line No.	Category of Accumulated Deferred Income Taxes Listed on Schedule B-9 (A)	ICC Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (B)	Utility Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (C)	Balance as of 1/1/2010 - Asset / (Liability) (D)	Balance as of 12/31/2010 - Asset / (Liability) (E)	Asset or Liability Included in Rate Base (F)	Notes (G)
9	Current and Accrued Liabilities	231 through 242	232230; 236000; 237000; 242000	\$ 1,381,529	\$ 1,749,851	No	Deferred taxes related to timing differences between expense accruals and payments
10	Deferred Credits	252 through 257	252500 through 257000	\$ 2,886,923	\$ 2,592,624	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10

Note:  
Source: 2010 FERC Form 1, Pages 110-112

**Commonwealth Edison Company**Deferred Income Taxes Related To Balance Sheet Assets and Liabilities

(In Thousands)

\_\_\_\_\_  
Witness: Fruehe

Line No.	Category of Accumulated Deferred Income Taxes Listed on Schedule B-9 (A)	Accumulated Deferred Income Taxes At December 31, 2010		
		Federal Deferred Taxes (B)	State Deferred Taxes (C)	Total Deferred Taxes (D)
1	Depreciation and Property Items	\$ (1,926,324)	\$ (331,590)	\$ (2,257,914)
2	Other Property and Investments	20,206	4,547	24,753
3	Provision for Uncollectible Accounts	26,071	5,867	31,938
4	Plant Materials and Operating Supplies	405	91	496
5	Other Regulatory Assets	(67,393)	(15,166)	(82,559)
6	Miscellaneous Deferred Debits	(660,485)	(148,636)	(809,121)
7	Accumulated Other Comprehensive Income	346	78	424
8	Other Non-Current Liabilities	166,992	37,580	204,572
9	Current and Accrued Liabilities	13,765	6,807	20,572
10	Deferred Credits	(18,821)	(4,235)	(23,056)
11	Total	\$ (2,445,239)	\$ (444,657)	\$ (2,889,896)
12	Other Deferred Income Taxes Not Directly			
13	Related To Balance Sheet Accounts	(282,187)	(63,503)	\$ (345,690)
14	Total Accumulated Deferred Income Taxes			
15	As of December 31, 2010	\$ (2,727,426)	\$ (508,160)	\$ (3,235,586)

**Commonwealth Edison Company**

Deferred Assets in Rate Base

2010 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description	Time Period Costs Were Accreted		Amortization Period	ICC Docket Number (if any)	Balance at Beginning of 2010	2010 Activity		Balance at End of 2010	Jurisdictional Rate Base (2)
		From	To				Amortization / Accretion (1)	Other Changes (1)		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
<u>Regulatory Assets (182.3)</u>										
1	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423 (3)	\$ 8,681	\$ (242)	\$ -	\$ 8,439	\$ 8,439
2	Total Regulatory Assets					<u>\$ 8,681</u>	<u>\$ (242)</u>	<u>\$ -</u>	<u>\$ 8,439</u>	<u>\$ 8,439</u>
<u>Deferred Debits (186)</u>										
3	Cook County Forest Preserve District Fees	1/1/2007	12/31/2010	10 Years	(4)	\$ 996	\$ (136)	\$ 594	\$ 1,454	\$ 1,454
4	Long-Term Receivable from MBA Plan	1/1/2007	12/31/2010	Varies	(5)	2,663	-	282	2,945	2,628
5	Total Deferred Debits					<u>\$ 3,659</u>	<u>\$ (136)</u>	<u>\$ 876</u>	<u>\$ 4,399</u>	<u>\$ 4,082</u>

Notes:

- (1) See WPB-10, Page 2.
- (2) From Page 4, Column G.
- (3) The initial amount set up in this account was \$10,857,000, representing the capitalization of incentive costs as part of the March 2003 agreement.. See ICC Final Order, Docket 01 - 0423, dated March 28, 2003.
- (4) Fees paid in accordance with Cook County Forest Preserve District Ordinance No. 205 - 12 - 07 - 03.
- (5) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.

**Commonwealth Edison Company**

## Deferred Liabilities in Rate Base

2010 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2010 (F)	2010 Activity		Balance at End of 2010 (G)	Jurisdictional Rate Base (2) (J)
		From (B)	To (C)				Amort. / Accretion (6) (H)	Other Changes (1) (I)		
<u>Operating Reserves (228)</u>										
1	Accumulated Provision for Injuries & Damages	Pre 1990	12/31/2010	Not applicable	99-0117	\$ (53,028)	\$ -	\$ (642)	\$ (53,670)	\$ (47,884)
2	Expected Insurance Recoveries on Public Claims (3)									421
3	Accumulated Provision for Pensions & Benefits	Pre 1990	12/31/2010	Varies by acct.	99-0117	(288,328)	-	(26,274)	(314,602)	(280,688)
4	Accumulated Miscellaneous Operating Provisions (4)	Pre 1990	12/31/2010	Varies by acct.	99-0117	(112,649)	-	(7,912)	(120,561)	(6,006)
5	Total Operating Reserves					<u>\$ (454,005)</u>	<u>\$ -</u>	<u>\$ (34,828)</u>	<u>\$ (488,833)</u>	<u>\$ (334,157)</u>
<u>Asset Retirement Obligations (230)</u>										
6	Asset Retirement Obligations (ARO) (5)	1/1/2003	12/31/2010	Varies by asset	(6)	\$ (94,708)	\$ (10,228)	\$ -	\$ (104,936)	\$ (29,561)
<u>Deferred Credits (253)</u>										
7	Deferred Rents (7)	6/30/2001	12/31/2010	Varies		\$ (12,248)	\$ 1,835	\$ -	\$ (10,413)	\$ (9,291)
8	Deferred Rent on Property not used in Delivery Service	6/30/1981	6/30/1981		99-0117	(2,839)	946	-	(1,893)	(1,485)
9	Deferred Benefits - ACRS deduction sold			31.5 years to 12/31/12						
10	Total Deferred Credits					<u>\$ (15,087)</u>	<u>\$ 2,781</u>	<u>\$ -</u>	<u>\$ (12,306)</u>	<u>\$ (10,755)</u>

**Commonwealth Edison Company**

Deferred Liabilities in Rate Base

2010 Actual

(In Thousands)

Witness: Fruehe

Notes:

- (1) See WPB-10, Page 4 for additional detail.
- (2) From Page 5, Column G.
- (3) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified to offset the liability for Public Claims for ratemaking.
- (4) Consists of various environmental liabilities.
- (5) Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and / or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the abatement and disposal of equip and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (6) In accordance with FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (7) This liability is the result of the FAS 13 (straight line lease) calculation.  
Rent expense is charged on a straight line basis over the term of the leases.

**Commonwealth Edison Company**  
 Test Year Adjustments of Deferred Assets in Rate Base  
2010 Actual  
 (In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2010 Balance (C)	Test Year Adjustment (1) (D)	Jurisdictional Allocation		Jurisdictional 2010 (G)
					Allocator (E)	Rate (F)	
<u>Regulatory Assets (182.3)</u>							
1	182.3	Capitalized incentive costs	\$ 8,439	\$ -	(2)	100.0%	\$ 8,439
2		Total Regulatory Asset	<u>\$ 8,439</u>	<u>\$ -</u>			<u>\$ 8,439</u>
<u>Deferred Debits (186)</u>							
3	186	Cook County Forest Preserve District Fees	1,454	-	(3)	100.0%	1,454
4	186	Long-Term Receivable from MBA Plan	2,945	-	Wages & Salaries	89.22%	2,628
5		Total Deferred Debits	<u>\$ 4,399</u>	<u>\$ -</u>			<u>\$ 4,082</u>

## Note:

(1) Adjustments to FERC balances prior to applying jurisdictional allocators.

(2) Distribution only- Authorized in Docket 01-0423

**Commonwealth Edison Company**  
Test Year Adjustments of Deferred Liabilities in Rate Base  
2010 Actual  
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2010	Test Year	Jurisdictional Allocation		Jurisdictional
			Actual (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	2010 (G)
<u>Operating Reserves (228)</u>							
1	228.2	Accumulated Provision for Injuries & Damages	\$ (53,670)	\$ -	Wages & Salaries	89.22%	\$ (47,884)
2	186.3	Expected Insurance Recoveries on Public Claims		472 (2)	Wages & Salaries	89.22%	421
3	228.3	Accumulated Provision for Pensions & Benefits	(314,602)	-	Wages & Salaries	89.22%	(280,688)
4	228.4	Accumulated Miscellaneous Operating Provisions	<u>(120,561)</u>	<u>114,555 (3)</u>		100.00% (4)	<u>(6,006)</u>
5		Total Operating Reserves	<u>\$ (488,833)</u>	<u>\$ 115,027</u>			<u>\$ (334,157)</u>
<u>Asset Retirement Obligations (230)</u>							
6	230000	Asset Retirement Obligations (ARO)	<u>\$ (104,936)</u>	<u>\$ 75,375 (5)</u>			<u>\$ (29,561)</u>
<u>Deferred Credits (253)</u>							
7	253900	Deferred Rents	\$ (10,413)	\$ -	Wages & Salaries	89.22%	\$ (9,291)
8	253900	Deferred Rent on Property not used in Delivery Service		23 (6)	Wages & Salaries	89.22%	21
9	253050	Deferred Benefits - ACRS Deductions Sold	<u>(1,893)</u>	<u>-</u>	Net Plant	78.42%	<u>(1,485)</u>
10		Total Deferred Credits	<u>\$ (12,306)</u>	<u>\$ 23</u>			<u>\$ (10,755)</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified to offset the liability for Public Claims for ratemaking.
- (3) Consists of environmental liabilities relating to manufactured gas plants (MGP). MGP costs are recovered through Rider ECR.
- (4) Consists of environmental liabilities relating to superfund sites (\$5,930) and underground storage tanks (\$76) not recovered through Rider ECR.
- (5) Adjustment to reflect only the portion attributable to the removal reserve.
- (6) See WPB-10, Page 5, Column C.

**Commonwealth Edison Company**

## Deferred Assets in Rate Base

2007 - 2009

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Costs Were Accreted		Amort. Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2006 (F)	2007 Net Change		Actual Balance at 12/31/2007 (I)
		From (B)	To (C)				Amort./ Accretion (G)	Other (H)	
<u>Regulatory Assets (182.3)</u>									
1	Capitalized Incentive Costs	(1) 1/1/2000	12/31/2000	41 Years	01-0423	\$ 9,432	\$ (255)	\$ -	\$ 9,177
2	Total Regulatory Assets					<u>\$ 9,432</u>	<u>\$ (255)</u>	<u>\$ -</u>	<u>\$ 9,177</u>
<u>Deferred Debits (186)</u>									
3	Cook County Forest Preserve District Fees	1/1/2007	12/31/2009	10 Years	(2)	-	(71)	619	548
4	Long-term Receivable from MBA Plan	1/1/2007	12/31/2009	Varies	(3)	-	-	3,247	3,247
5	Total Deferred Debits					<u>\$ -</u>	<u>\$ (71)</u>	<u>\$ 3,866</u>	<u>\$ 3,795</u>

## Notes:

- (1) The initial amount set up in this account was \$10,857,000, representing the capitalization of incentive costs as part of the 2003 agreement. See ICC Order in Dkt. No. 01-0423, dated March 28, 2003.
- (2) Fees paid in accordance with Cook County Forest Preserve District Ordinance No. 205 - 12 - 07 - 03.
- (3) Represents amounts recoverable from Voluntary Employment Benefit Association trust for disability payments made to union employees.

**Commonwealth Edison Company**

## Deferred Assets in Rate Base

2007 - 2009

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2008 Net Change		Actual Balance at 12/31/2008 (L)	2009 Net Change		Actual Balance at 12/31/2009 (O)
		Amort./ Accretion (J)	Other (K)		Amort./ Accretion (M)	Other (N)	
<u>Regulatory Assets (182.3)</u>							
1	Capitalized Incentive Costs	\$ (255)	\$ -	\$ 8,922	\$ (241)	\$ -	\$ 8,681
2	Total Regulatory Assets	<u>\$ (255)</u>	<u>\$ -</u>	<u>\$ 8,922</u>	<u>\$ (241)</u>	<u>\$ -</u>	<u>\$ 8,681</u>
<u>Deferred Debits (186)</u>							
3	Cook County Forest Preserve District Fees	(68)	120	600	(147)	543	996
4	Long-term Receivable from MBA Plan	<u>-</u>	<u>(897)</u>	<u>2,350</u>	<u>-</u>	<u>313</u>	<u>2,663</u>
5	Total Deferred Debits	<u>\$ (68)</u>	<u>\$ (777)</u>	<u>\$ 2,950</u>	<u>\$ (147)</u>	<u>\$ 856</u>	<u>\$ 3,659</u>

**Commonwealth Edison Company**  
Deferred Liabilities in Rate Base  
2007 - 2009  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2006 (F)	2007 Net Change		Actual Balance at 12/31/2007 (I)
		From (B)	To (C)				Amortization/ Accretion (G)	Other (H)	
<u>Operating Reserves (228)</u>									
1	Accum Provision for Injuries & Damages	Pre 1990	12/31/2009	Not Applicable	99-0117	\$ (63,468)	\$ -	\$ (8,213)	\$ (71,681)
2	Accum Provision for Pensions & Benefits	Pre 1990	12/31/2009	Varies by account	99-0117	\$ (211,911)	\$ -	\$ (16,679)	\$ (228,590)
3	Accum Miscellaneous Operating Provisions (1)	Pre 1990	12/31/2009	Varies by account	99-0117	\$ (57,648)	\$ -	\$ (19,272)	\$ (76,920)
4	Total Operating Reserves					\$ (333,027)	\$ -	\$ (44,164)	\$ (377,191)
<u>Asset Retirement Obligations (ARO) (230)</u>									
5	Asset Retirement Oblig (2)	1/1/2003	12/31/2009	Varies by asset	RM02-7-000 (3)	(156,475)	(9,563)	2,571	(163,467)
<u>Deferred Credits (253)</u>									
6	Deferred rents (4)	6/30/2001	12/31/2009	Varies	05-0597	\$ (15,037)	\$ (281)	\$ 48	\$ (15,270)
7	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(5,678)	946	-	(4,732)
8	Total Deferred Credits					(20,715)	665	48	(20,002)

Notes:

- (1) Consists of various environmental liabilities.
- (2) Asset Retirement Obligations (ARO) are covered by FAS 143, adopted by ComEd in 2003 and FIN 47, adopted by ComEd in 2005. The ARO covers ComEd's obligation to remove long-lived assets whose timing and / or method of settlement are conditional on a future event. ComEd's significant conditional AROs cover the abatement and disposal of equipment and buildings contaminated with asbestos and Polychlorinated Biphenyls (PCBs).
- (3) In accordance with the guidelines of FERC Docket No. RM02-7-000, Order 631, issued April 9, 2003.
- (4) This liability is the result of the FAS 13 (straight line lease) calculation. Rent expense is charged on a straight line basis over the term of the lease.

**Commonwealth Edison Company**

## Deferred Liabilities in Rate Base

2007 - 2009

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2008 Net Change		Actual Balance at 12/31/2008 (L)	2009 Net Change		Actual Balance at 12/31/2009 (O)
		Amortization/ Accretion (J)	Other (K)		Amortization/ Accretion (M)	Other (N)	
<u>Operating Reserves (228)</u>							
1	Accum Provision for Injuries & Damages	\$ -	\$ 8,374	\$ (63,307)	\$ -	\$ 8,851	\$ (53,028)
2	Accum Provision for Pensions & Benefits	\$ -	\$ (20,798)	\$ (249,388)	\$ -	\$ (38,940)	\$ (288,328)
3	Accum Miscellaneous Operating Provisions	\$ -	\$ (12,160)	\$ (89,080)	\$ -	\$ (23,569)	\$ (112,649)
4	Total Operating Reserves	\$ -	\$ (24,584)	\$ (401,775)	\$ -	\$ (53,658)	\$ (454,005)
<u>Asset Retirement Obligations (ARO) (230)</u>							
5	Asset Retirement Oblig	(12,231)	1,727	(173,971)	(8,148)	87,411	(94,708)
<u>Deferred Credits (253)</u>							
6	Deferred rents	\$ 1,295	\$ 11	\$ (13,964)	\$ 1,716	\$ -	\$ (12,248)
7	Deferred Benefits - ACRS deduction sold	946	-	(3,786)	947	-	(2,839)
8	Total Deferred Credits	2,241	11	(17,750)	2,663	-	(15,087)

**Commonwealth Edison Company**  
**Property Held for Future Use Included in Rate Base**

Witness: Fruehe

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Description

(A)

ComEd did not include any property held for future use in the jurisdictional rate base reflected on Schedule B-1, Jurisdictional Rate Base Summary.

Commonwealth Edison Company  
Analysis of Activity in Property Held For Future Use

Witness: Fruehe

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Description

(A)

ComEd did not include any property held for future use in the jurisdictional rate base reflected on Schedule B-1, Jurisdictional Rate Base Summary. Therefore, no analysis of activity in the account Property Held For Future Use is provided.

**Commonwealth Edison Company**Customer Deposits (1)

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>2010 Month Ended</u> (A)	<u>Total Company</u> (B)
1	December 2009	\$ (130,510)
2	January	(131,077)
3	February	(131,818)
4	March	(133,400)
5	April	(131,711)
6	May	(131,583)
7	June	(130,816)
8	July	(130,042)
9	August	(128,970)
10	September	(128,360)
11	October	(127,958)
12	November	(129,024)
13	December	(129,936)
14	Average Balance	<u>\$ (130,400)</u>
15	Less Interest Accrued on Customer	
16	Deposits in 2010	(2) <u>\$ (866)</u>
16	Average Balance less Interest Accrued	<u><u>\$ (129,534)</u></u>

## Notes:

(1) FERC Account 235, Customer Deposits.

(2) Recorded to FERC Account 237, Interest Accrued.

**Commonwealth Edison Company****Customer Deposits (1)**

(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Total 2009 (C)	Total 2008 (D)	Total 2007 (B)
1	January	\$ (119,709)	\$ (118,051)	\$ (115,566)
2	February	(121,104)	(118,271)	(114,647)
3	March	(122,749)	(118,624)	(115,285)
4	April	(124,082)	(119,151)	(115,252)
5	May	(123,359)	(119,021)	(115,283)
6	June	(124,093)	(118,778)	(115,861)
7	July	(124,609)	(118,303)	(116,144)
8	August	(124,860)	(118,323)	(116,218)
9	September	(126,512)	(118,317)	(116,675)
10	October	(128,563)	(118,425)	(117,532)
11	November	(129,900)	(119,373)	(118,037)
12	December	(130,510)	(119,391)	(118,802)
13	Interest Accrued on			
14	Customer Deposits (2)	\$ (1,851)	\$ (4,198)	\$ (5,422)

## Notes:

(1) FERC Account 235, Customer Deposits.

(2) Recorded to FERC Account 237, Interest Accrued.

**Commonwealth Edison Company**

Budget Payment Plan Balances

Actual 2010

(In Thousands)

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Month Ended</u> <u>(A)</u>	<u>Total</u> <u>ComEd (1)</u> <u>(B)</u>	<u>Jurisdictional (2) (3)</u> <u>(C)</u>
1	2009 December	\$ (6,937)	\$ (2,419)
2	January	(2,055)	(717)
3	February	373	130
4	March	(976)	(340)
5	April	(4,251)	(1,482)
6	May	(7,422)	(2,588)
7	June	(2,836)	(989)
8	July	10,435	3,639
9	August	25,565	8,915
10	September	32,205	11,230
11	October	25,634	8,939
12	November	18,075	6,303
13	December	16,173	5,640
14	13 month average	\$ 7,999	\$ 2,789

Notes:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. There is no interest accrued on budget payment plan balances in 2010.
- (2) Balances under the budget payment plan are reflected in Customer Accounts Receivable. For ratemaking purposes, Customer Accounts Receivable are considered a component of cash working capital. ComEd has requested cash working capital in jurisdictional rate base.
- (3) The jurisdictional balance is based upon the Delivery Service Revenue allocator. See WPA-5, Page 5.

**Commonwealth Edison Company**  
**Budget Payment Plan Balances (1)**  
(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Actual Balances		
		2009 (B)	2008 (C)	2007 (D)
1	January	\$ 12,494	\$ 15,368	\$ 7,332
2	February	13,597	13,555	11,133
3	March	11,964	9,796	11,195
4	April	8,201	4,773	10,198
5	May	2,596	(1,291)	7,358
6	June	(1,856)	(3,444)	8,972
7	July	(842)	1,661	13,745
8	August	(773)	7,590	20,942
9	September	152	9,497	25,712
10	October	(4,091)	6,908	24,165
11	November	(7,378)	3,933	18,072
12	December	(6,937)	6,584	15,798

Note:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. There was no interest accrued on budget payment plan balances in 2007 through 2009.

**Commonwealth Edison Company**  
**Customer Advances For Construction (1)**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	As of December 31, 2010		
		Total ComEd (B)	Other (C)	Jurisdictional (D)
1	Line Extension Deposits (2)	\$ 46,953	\$ - (3)	\$ 46,953
2	Contributions in Aid of Construction			
3	Construction and Maintenance	4,762	4,211 (4)	551
4	New Business	535	519 (4)	16
5	Customer Advances - IPPs (5)	<u>8,032</u>	<u>8,032</u>	<u>-</u>
6	Total Customer Advances for Construction	<u>\$ 60,283</u>	<u>\$ 12,762</u>	<u>\$ 47,520</u>

Notes:

- (1) FERC Account 252.
- (2) Refundable deposits for line extensions are collected under Rider DE, Distribution System Extensions.
- (3) Deposits excluded from jurisdictional include those that relate to projects not included in rate base or projected plant additions.
- (4) Deposits relate to non-jurisdictional projects, expense projects, projects in service or included in *projected* plant additions.
- (5) Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers.

**Commonwealth Edison Company****Additions To and Transfers From Customer Advances For Construction (1)**

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2010 (B)	2009 (C)	2008 (D)	2007 (E)
1	Beginning Balance - 1/1	\$ (70,836)	\$ (64,299)	\$ (50,753)	\$ (25,486)
2	Additions during the year	(25,689)	(48,589)	(43,474)	(36,742)
3	Refunds during the year	5,996	2,484	5,498	2,225
4	Transfers during the year	<u>30,246</u>	<u>39,569</u>	<u>24,430</u>	<u>9,250</u>
5	Ending Balance - 12/31	<u>\$ (60,283)</u>	<u>\$ (70,836)</u>	<u>\$ (64,299)</u>	<u>\$ (50,753)</u>

Note:

(1) FERC Account 252.

**Commonwealth Edison Company**  
Summary of General and Intangible Plant Allocated between DST and Non-DST Functions  
As of December 31, 2010  
(In Dollars)

Line No.	Description (A)	General Plant (1) (B)	Intangible Plant (C)	Total General & Intangible Plant Allocated (D)
1	Gross Plant			
2	Non-DST (2)	\$ 359,391,489	\$ 44,912,489	\$ 404,303,978
3	DST (3)	<u>979,960,852</u>	<u>371,715,438</u>	<u>1,351,676,290</u>
4	Total Gross Plant	<u>1,339,352,341</u>	<u>416,627,927</u>	<u>\$ 1,755,980,268</u>
5	Accumulated Depreciation/Amortization			
6	Non-DST (2)	\$ (145,187,279)	\$ (29,478,703)	\$ (174,665,982)
7	DST (3)	<u>(352,967,440)</u>	<u>(243,978,660)</u>	<u>(596,946,100)</u>
8	Total Accum. Depreciation/Amortization	<u>(498,154,719)</u>	<u>(273,457,363)</u>	<u>(771,612,082)</u>
9	Net Plant	<u>\$ 841,197,622</u>	<u>\$ 143,170,564</u>	<u>\$ 984,368,186</u>

Note:

- (1) Excludes Account 399.1, General Plant Asset Retirement Costs, and related Accumulated Depreciation.
- (2) Non-DST represents General and Intangible Plant and Accumulated Depreciation/Amortization allocated to Transmission functions on WPB-1 Pages 2 - 9.
- (3) DST represents General and Intangible Plant and Accumulated Depreciation/Amortization allocated to Distribution and Customer functions on WPB-1 Pages 2 - 9.

**Commonwealth Edison Company**  
 Depreciable General Plant and  
 Related Accumulated Depreciation  
 Allocated to ComEd Functions  
2010 - Actual  
 (In Dollars)

Line No.	ComEd Depreciable General Plant (1)	Account	As of December 31, 2010			Allocation Basis	Percentage Allocation to Function		
			Gross Plant	Accumulated Depreciation	Net Plant		Transmission	Distribution	Customer
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	General Plant Land in Fee	389.0	8,631,709	-	8,631,709	Wages and Salaries	10.78%	50.50%	38.72%
2	General Plant Structures & Impr (1)	390.0	248,719,782	(24,182,873)	224,536,909	Wages and Salaries	10.78%	50.50%	38.72%
3	General Plant Office Furniture & Equip	391.X	81,403,134	(39,553,382)	41,849,752	Wages and Salaries	10.78%	50.50%	38.72%
4	General Plant Transportation Equipment	392.0	208,252,711	(90,469,479)	117,783,232	Wages and Salaries	10.78%	50.50%	38.72%
5	General Plant Stores Equipment	393.0	4,147,424	(1,978,760)	2,168,664	Wages and Salaries	10.78%	50.50%	38.72%
6	General Plant Tools, Shop	394.0	138,105,548	(56,789,140)	81,316,408	Wages and Salaries	10.78%	89.22%	0.00%
7	General Plant Lab Equipment	395.0	6,474,099	(5,607,424)	866,675	Wages and Salaries	10.78%	89.22%	0.00%
8	General Plant Power Operated Equip	396.0	4,848,569	(1,445,772)	3,402,797	Wages and Salaries	10.78%	89.22%	0.00%
9	General Plant Communications Equip	397.0	605,660,023	(257,707,607)	347,952,416	Location of Equipment	46.28%	53.72%	0.00%
10	General Plant Miscellaneous Equipment	398.0	3,011,434	(1,498,045)	1,513,389	Wages and Salaries	10.78%	50.50%	38.72%
11	General Plant Other Tangible Equipment	399.0	-	-	-	Wages and Salaries	10.78%	50.50%	38.72%
12	General Plant Asset Retirement (2)	399.1	-	-	-	Wages and Salaries	10.78%	50.50%	38.72%
13	Removal and Salvage Work In Progress		-	1,322,759	1,322,759	Wages and Salaries	10.78%	89.22%	0.00%
14	Total Depreciable General Plant		1,309,254,433	(477,909,724)	831,344,709				

Notes:

(1) Excludes cost of leasehold improvements, which are amortized (see WPB-1, Pages 4 - 5).

(2) Account 399.1 has been excluded from rate base because removal costs are recovered through the depreciation rate.

**Commonwealth Edison Company**  
 Depreciable General Plant and  
 Related Accumulated Depreciation  
 Allocated to ComEd Functions  
2010 - Actual  
 (In Dollars)

Line No.	ComEd Depreciable General Plant (1)	Account	Allocation Of Gross Plant			Allocation Of Accumulated Depreciation		
			Transmission	Distribution	Customer	Transmission	Distribution	Customer
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	General Plant Land in Fee	389.0	930,498	4,359,013	3,342,198	-	-	-
2	General Plant Structures & Impr (1)	390.0	26,811,992	125,603,490	96,304,300	(2,606,914)	(12,212,351)	(9,363,609)
3	General Plant Office Furniture & Equip	391.X	8,775,258	41,108,583	31,519,293	(4,263,855)	(19,974,458)	(15,315,069)
4	General Plant Transportation Equipment	392.0	22,449,642	105,167,619	80,635,450	(9,752,610)	(45,687,087)	(35,029,782)
5	General Plant Stores Equipment	393.0	447,092	2,094,449	1,605,883	(213,310)	(999,274)	(766,176)
6	General Plant Tools, Shop	394.0	14,887,778	123,217,770	-	(6,121,869)	(50,667,271)	-
7	General Plant Lab Equipment	395.0	697,908	5,776,191	-	(604,480)	(5,002,944)	-
8	General Plant Power Operated Equip	396.0	522,676	4,325,893	-	(155,854)	(1,289,918)	-
9	General Plant Communications Equip	397.0	280,299,459	325,360,564	-	(119,267,081)	(138,440,527)	-
10	General Plant Miscellaneous Equipment	398.0	324,633	1,520,774	1,166,027	(161,489)	(756,513)	(580,043)
11	General Plant Other Tangible Equipment	399.0	-	-	-	-	-	-
12	General Plant Asset Retirement (2)	399.1	-	-	-	-	-	-
13	Removal and Salvage Work In Progress		-	-	-	142,593	1,180,166	-
14	Total Depreciable General Plant		<u>356,146,936</u>	<u>738,534,346</u>	<u>214,573,151</u>	<u>(143,004,869)</u>	<u>(273,850,177)</u>	<u>(61,054,679)</u>

Notes:

(1) Excludes cost of leasehold improvements, which are amortized (see WPB-1, Pages 4-5).

(2) Account 399.0 has been excluded from rate base because removal costs are recovered through the depreciation rate.

**Commonwealth Edison Company**  
Allocation of Plant and Accumulated Amortization  
Related to Amortizable General Plant to  
ComEd Functions  
2010 - Actual  
(In Dollars)

Line No.	ComEd Amortizable General Plant (A)	As of December 31, 2010			Percentage Allocation to Function (1)		
		Gross Plant (1) (B)	Accumulated Amortization (1) (C)	Net Plant (D)	Transmission (E)	Distribution (F)	Customer (G)
1	Leasehold Improvements - Acct. 390:						
2	Two Lincoln Centre	\$ 5,590,368	\$ (2,756,866)	\$ 2,833,502	10.78%	50.50%	38.72%
3	Three Lincoln Centre	9,774,902	(5,147,686)	4,627,216	10.78%	50.50%	38.72%
4	Customer Care Center	4,314,871	(3,359,358)	955,513	10.78%	0.00%	89.22%
5	Belvidere	188,700	(145,420)	43,280	10.78%	89.22%	0.00%
6	Channahon	87,189	(62,034)	25,155	10.78%	50.50%	38.72%
7	Chicago Loop Tech	323,745	(98,622)	225,123	10.78%	89.22%	0.00%
8	Harvard	14,121	(14,121)	-	10.78%	89.22%	0.00%
9	Libertyville	3,992,945	(3,043,248)	949,697	10.78%	50.50%	38.72%
10	Melrose Park Training Bldg.	1,000,347	(995,442)	4,905	10.78%	89.22%	0.00%
11	One Financial Place	4,265,344	(4,106,879)	158,465	10.78%	50.50%	38.72%
12	Pontiac	222,451	(222,451)	-	10.78%	89.22%	0.00%
13	Sandwich	1,732	(1,732)	-	10.78%	89.22%	0.00%
14	Sterling	263,092	(263,092)	-	10.78%	89.22%	0.00%
15	Woodstock	58,101	(28,041)	30,060	10.78%	50.50%	38.72%
16	Total Amortizable General Plant	<u>\$ 30,097,908</u>	<u>\$ (20,244,992)</u>	<u>\$ 9,852,916</u>			

Note:  
(1) Allocation basis: Wages and Salaries allocator.

**Commonwealth Edison Company**  
Allocation of Plant and Accumulated Amortization  
Related to Amortizable General Plant to  
ComEd Functions  
2010 - Actual  
(In Dollars)

Line No.	ComEd Amortizable General Plant (A)	Amortizable General Plant					
		Allocation of Gross Plant			Allocation of Accumulated Amortization		
		Transmission (B)	Distribution (C)	Customer (D)	Transmission (E)	Distribution (F)	Customer (G)
1	Leasehold Improvements - Acct. 390:						
2	Two Lincoln Centre	\$ 602,642	\$ 2,823,136	\$ 2,164,590	\$ (297,190)	\$ (1,392,217)	\$ (1,067,460)
3	Three Lincoln Centre	1,053,734	4,936,326	3,784,842	(554,921)	(2,599,581)	(1,993,184)
4	Customer Care Center	465,143	-	3,849,728	(362,139)	-	(2,997,219)
5	Belvidere	20,342	168,358	-	(15,676)	(129,744)	-
6	Channahon	9,399	44,030	33,760	(6,687)	(31,327)	(24,020)
7	Chicago Loop Tech	34,900	288,845	-	(10,631)	(87,991)	-
8	Harvard	1,522	12,599	-	(1,522)	(12,599)	-
9	Libertyville	430,439	2,016,437	1,546,068	(328,062)	(1,536,840)	(1,178,346)
10	Melrose Park Training Bldg.	107,837	892,510	-	(107,309)	(888,133)	-
11	One Financial Place	459,804	2,153,999	1,651,541	(442,722)	(2,073,974)	(1,590,184)
12	Pontiac	23,980	198,471	-	(23,980)	(198,471)	-
13	Sandwich	187	1,545	-	(187)	(1,545)	-
14	Sterling	28,361	234,731	-	(28,361)	(234,731)	-
15	Woodstock	6,263	29,342	22,497	(3,023)	(14,161)	(10,857)
16	Total Amortizable General Plant	\$ 3,244,553	\$ 13,800,329	\$ 13,053,026	\$ (2,182,410)	\$ (9,201,314)	\$ (8,861,270)

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2010 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Account (B)	As of December 31, 2010		
			Gross Plant (C)	Accumulated Amortization (D)	Net Plant (E)
1	Intangible-Non-Depreciable	301.000	\$ 80,375	\$ -	\$ 80,375
2	Intangible - Software:				
3	CEGIS Design Tool	303.000	3,399,290	(2,513,972)	885,318
4	CIMS Software	303.000	145,060,697	(98,547,592)	46,513,104
5	Mobile Data Software	303.000	32,890,180	(15,175,257)	17,714,923
6	Passport Software	303.000	35,993,666	(35,993,666)	-
7	PowerPath Software	303.000	65,114,233	(65,114,233)	-
8	Powertools Software	303.000	36,178,587	(26,055,716)	10,122,871
9	Miscellaneous Software	303.000	97,910,905	(29,887,166)	68,023,738
10	Total ComEd Intangible Plant (1)		<u>\$ 416,627,932</u>	<u>\$ (273,287,602)</u>	<u>\$ 143,340,329</u>
11	Limited Term Easements - Transmission	350.000	\$ 412,767	\$ (168,546)	\$ 244,220
12	Limited Term Easements - Distribution	360.000	\$ 24,286	\$ (1,215)	\$ 23,071
13	(amortization included in Account 111)				

Note:

(1) Gross plant balance from FERC Form 1, Page 205, Line 5, Column g.

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2010 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation Basis (2) (B)	Percentage Allocation to Function		
			Transmission (C)	Distribution (D)	Customer (E)
1	Intangible-Non-Depreciable (Organization Costs)	Wages and Salaries	10.78%	50.50%	38.72%
2	Intangible - Software:				
3	CEGIS Design Tool	Wages and Salaries	10.78%	89.22%	0.00%
4	CIMS Software	Wages and Salaries	10.78%	0.00%	89.22%
5	Mobile Data Software	Wages and Salaries	10.78%	89.22%	0.00%
6	Passport Software	Wages and Salaries	10.78%	89.22%	0.00%
7	PowerPath Software	Wages and Salaries	10.78%	50.50%	38.72%
8	Powertools Software	Wages and Salaries	10.78%	89.22%	0.00%
9	Miscellaneous Software	Wages and Salaries	10.78%	50.50%	38.72%
10	Limited Term Easements - Transmission	Wages and Salaries	10.78%	50.50%	38.72%
11	Limited Term Easements - Distribution	Wages and Salaries	10.78%	50.50%	38.72%
12	(amortization included in Account 111)				

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2010 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation of Gross Plant (1)		
		Transmission (B)	Distribution (C)	Customer (D)
1	Intangible-Non-Depreciable	\$ 8,664	\$ 40,589	\$ 31,121
2	Intangible - Software:			
3	CEGIS Design Tool	366,443	3,032,846	-
4	CIMS Software	15,637,543	-	129,423,153
5	Mobile Data Software	3,545,561	29,344,618	-
6	Passport Software	3,880,117	32,113,549	-
7	PowerPath Software	7,019,314	32,882,687	25,212,231
8	Powertools Software	3,900,052	32,278,535	-
9	Miscellaneous Software	10,554,795	49,445,007	37,911,102
10	Total ComEd Intangible Plant	<u>\$ 44,912,489</u>	<u>\$ 179,137,831</u>	<u>\$ 192,577,607</u>
11	Limited Term Easements - Transmission	\$ 44,496	\$ 208,447	\$ 159,823
12	Limited Term Easements - Distribution	\$ 2,618	\$ 12,265	\$ 9,404
13	(amortization included in Account 111)			

Note:

(1) Allocation Percentage on WPB-1, Page 7 Columns [C], (D), and (E)

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
Related To Intangible Plant  
2010 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation of Accumulated Amortization (1)		
		Transmission (B)	Distribution (C)	Customer (D)
1	Intangible-Non-Depreciable	\$ -	\$ -	\$ -
2	Intangible - Software			
3	CEGIS Design Tool	(271,006)	(2,242,966)	-
4	CIMS Software	(10,623,430)	-	(87,924,162)
5	Mobile Data Software	(1,635,893)	(13,539,364)	-
6	Passport Software	(3,880,117)	(32,113,549)	-
7	PowerPath Software	(7,019,314)	(32,882,687)	(25,212,231)
8	Powertools Software	(2,808,806)	(23,246,910)	-
9	Miscellaneous Software	(3,221,837)	(15,093,019)	(11,572,311)
10	Total Intangible Plant Accumulated Amortization	<u>\$ (29,460,403)</u>	<u>\$ (119,118,495)</u>	<u>\$ (124,708,704)</u>
11	Limited Term Easements - Transmission	\$ (18,169)	\$ (85,116)	\$ (65,261)
12	Limited Term Easements - Distribution	\$ (131)	\$ (614)	\$ (470)
13	(amortization included in Account 111)			

Note:

(1) Allocation Percentages on WPB-1, Page 7.

**Commonwealth Edison Company**  
**2011 Projected Plant Additions**  
(In Dollars)

Category	January 2011 - December 2011 Total Plant Additions	January 2011 - December 2011 Jurisdictional Plant Additions	January 2011 - December 2011 Jurisdictional Removal Costs
<b><u>Distribution Plant</u></b>			
Back Office	\$ 461,851	\$ 461,851	\$ 14,437
Capital Management Challenge (1)	(29,861,274)	(29,861,274)	(1,838,592)
Capacity Expansion	59,291,096	59,291,096	1,280,350
Corrective Maintenance	191,997,764	191,997,762	18,605,663
Facility Relocation	71,941,631	71,941,634	8,597,073
New Business	127,133,121	127,133,118	3,687,541
System Performance	113,010,421	113,010,421	7,909,938
Capitalized Overheads	28,412,456	28,412,456	1,749,387
Customer Operations	13,848,882	13,848,882	247,852
<b>Distribution Plant Total</b>	<b>\$ 576,235,948</b>	<b>\$ 576,235,946</b>	<b>\$ 40,253,649</b>
<b><u>General and Intangible Plant</u></b>			
Administrative & General	\$ 12,569,704	\$ 11,214,690	\$ 655,168
Capitalized Overheads	3,144,437	2,805,467	78,023
Tools	4,645,319	4,144,554	255,128
Vehicles	26,590,000	23,723,598	-
Customer Operations (2)	4,920,987	4,344,489	52,648
Functional / BSC	16,010,483	14,284,552	-
Real Estate	9,180,391	8,190,746	132,538
IT Projects\Intangible Plant	30,634,537	27,332,136	39,011
Corrective Maintenance	1,068,025	952,679	80,717
System Performance	807,629	720,567	-
Other General Plant (3)	11,747,295	10,481,087	421,538
<b>General and Intangible Plant Total</b>	<b>\$ 121,318,808</b>	<b>\$ 108,194,565</b>	<b>\$ 1,714,770</b>
<b>Overall Total</b>	<b>697,554,756</b>	<b>684,430,511</b>	<b>41,968,420</b>

Note:

- (1) Capital Management Challenge is a target for reductions in capital spending.
- (2) Includes \$129,000 of communications equipment additions and \$2,000 in removal spend for communication equipment (total before jurisdictional) in ITN 46075.
- (3) Includes Security, Regulatory Programs Capital, General Company Activities, and Tech Center Environmental Support

**Commonwealth Edison Company**  
**2011 Projected Plant Additions**  
(In Dollars)

Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Blanket	Back Office	10104	10104: Back Office: ComEd: Electric	41,032	100.00%	41,032
Distribution	Blanket	Back Office	10105	10105: Department: ComEd	13	100.00%	13
Distribution	Blanket	Back Office	14684	14684 - Training West - Capital Dept Costs	265,376	100.00%	265,376
Distribution	Project	Back Office	43776	CWD/RPC Move to OCC	155,430	100.00%	155,430
<b>Back Office Total</b>					<b>461,851</b>		<b>461,851</b>
Distribution	Project	Capacity Expansion	11606	11606: Direct Support: Cap Exp: ComEd: Electric	2,044,601	100.00%	2,044,601
Distribution	Project	Capacity Expansion	11613	11613: AFUDC: ComED: Cap Exp: Electric	41,649	100.00%	41,649
Distribution	Project	Capacity Expansion	14235	14235: TDC570 Elgin - Relieve conduit thermal load	1,610,813	100.00%	1,610,813
Distribution	Project	Capacity Expansion	16542	16542 Projects between \$100k & \$5M	23,309,133	100.00%	23,309,133
Distribution	Project	Capacity Expansion	23622	23622 - Dearborn 12kV Feeder Ties	8,979,819	100.00%	8,979,819
Distribution	Blanket	Capacity Expansion	29335	29335 Cap Exp Baseline Work	10,785,097	100.00%	10,785,097
Distribution	Project	Capacity Expansion	38455	38455: 5P091001-Easements 12kV fdrs TDC510 Rutland	135,487	100.00%	135,487
Distribution	Project	Capacity Expansion	45190	45190: 1P110401 - Relieve overload on 1/0 cable for 038Y240	162,686	100.00%	162,686
Distribution	Project	Capacity Expansion	45223	45223: 1P110402 - Replace 1/0 cable on X3133	138,495	100.00%	138,495
Distribution	Project	Capacity Expansion	45263	45263: 3P110400 - Replace 1/0 cable on HYPK31	396,006	100.00%	396,006
Distribution	Project	Capacity Expansion	45265	45265 - 7P091000 Eliminate Low Voltage on L10762 and L13934	971,294	100.00%	971,294
Distribution	Project	Capacity Expansion	45276	45276: 1P100001 Repl 33MVA w/40MVA TSS114-2	2,951,043	100.00%	2,951,043
Distribution	Project	Capacity Expansion	45559	45559: 3P110800 Sectionalize Z13735	512,748	100.00%	512,748
Distribution	Project	Capacity Expansion	45610	45610: 3P110801-Sectionalize Z13747	229,520	100.00%	229,520
Distribution	Project	Capacity Expansion	45673	45673 PD 6P110401 Westmont	44,638	100.00%	44,638
Distribution	Project	Capacity Expansion	45674	45674 PD 6P110002 Westmont	1,645,092	100.00%	1,645,092
Distribution	Project	Capacity Expansion	45697	45697: 1P110800-Replace 1/0 Cable with 500CU on Y3250	126,362	100.00%	126,362
Distribution	Project	Capacity Expansion	45752	45752: 3P110802 - Sectionalize Z13731	686,756	100.00%	686,756
Distribution	Project	Capacity Expansion	45808	45808: 6P100804 to improve N-1 capability on S628	65,967	100.00%	65,967
Distribution	Project	Capacity Expansion	45916	45916 - 4P110001-Upgrade L10231 w/ man. switch. cap. 45939: 5P110407 Relieve D412 - 15% overload of allowable rating	4,302,967	100.00%	4,302,967
Distribution	Project	Capacity Expansion	45939	45966: 3P110407 - Relieve 111% Overload on 28TH348 Via Y13047	14,736	100.00%	14,736
Distribution	Project	Capacity Expansion	45966	Y13047	269	100.00%	269
Distribution	Project	Capacity Expansion	45969	45969: 5P110410 - Phase Balance W061	9,948	100.00%	9,948

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Project	Capacity Expansion	45977	45977: 3P110410 - Relieve 110% OVLN on DRXL043 (4kV to 12kV conv) w/ Z15075.	19,287	100.00%	19,287
Distribution	Project	Capacity Expansion	45982	45982: 3P110406 - Relieve 7% OVLN on Y13043 via Y2558 & Y2551	6,036	100.00%	6,036
Distribution	Project	Capacity Expansion	45984	45984: 1P110407 - Replace undersized cable on X5368 & X1439	35,251	100.00%	35,251
Distribution	Project	Capacity Expansion	45991	45991: 3P110405 - Relieve 9% OVLN on 28TH243 via Y13077	31,402	100.00%	31,402
Distribution	Project	Capacity Expansion	46017	46017: 6P110601 Install 1-5.4MVAR and 1-3.6MVAR Capacitors	11,602	100.00%	11,602
Distribution	Project	Capacity Expansion	46023	46023: Relieve J1684 with J495	22,392	100.00%	22,392
<b>Capacity Expansion Total</b>					<b>59,291,096</b>		<b>59,291,096</b>
Distribution	Blanket	Capitalized Overheads	45933	45933-Capitalized Overheads-Distribution-CapEx	28,412,456	100.00%	28,412,456
<b>Capitalized Overheads Total</b>					<b>28,412,456</b>		<b>28,412,456</b>
Distribution	Blanket	Corrective Maintenance	5083	5083: CE-Reinforce Reject Dist Poles	483,097	100.00%	483,097
Distribution	Blanket	Corrective Maintenance	5084	5084: CE-Replace Reject Dist Poles	1,709,807	100.00%	1,709,807
Distribution	Blanket	Corrective Maintenance	5243	5243: CE-Dist Power Quality + Voltage Corrections	152,875	100.00%	152,875
Distribution	Blanket	Corrective Maintenance	5244	5244: CE-Repair/Replace Municipal Street Lights	392,246	100.00%	392,246
Distribution	Blanket	Corrective Maintenance	5346	5346: CE-Distrib Transformers-Corrective Maint	30,190,163	100.00%	30,190,163
Distribution	Blanket	Corrective Maintenance	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	616,176	100.00%	616,176
Distribution	Blanket	Corrective Maintenance	10622	10622: CE-Overhead Distribution Defect Repairs	32,474,975	100.00%	32,474,975
Distribution	Blanket	Corrective Maintenance	10623	10623: CE-Dist Cable Fault Repair	13,669,806	100.00%	13,669,806
Distribution	Blanket	Corrective Maintenance	10624	10624: CE-Underground Distribution Defect Repairs	524,766	100.00%	524,766
Distribution	Blanket	Corrective Maintenance	10628	10628: CE-Storm Restoration	14,391,693	100.00%	14,391,693
Distribution	Blanket	Corrective Maintenance	10629	10629: CE-Damage Claims	(3,340,155)	100.00%	(3,340,155)
Distribution	Project	Corrective Maintenance	11607	11607: Direct Support: Cor Maint: ComEd: Electric	2,081,792	100.00%	2,081,792
Distribution	Blanket	Corrective Maintenance	17182	17182:CE-Line Clearance Backlog Mitigation for LRP	1,993,417	100.00%	1,993,417
Distribution	Blanket	Corrective Maintenance	19362	19362: Repair Dist CP (Capital)	1,475,672	100.00%	1,475,672
Distribution	Blanket	Corrective Maintenance	20543	20543: CE-Dist Emergency Cable Fault Replacement	56,431,306	100.00%	56,431,306
Distribution	Blanket	Corrective Maintenance	29102	29102 - COMED Substation CM - CAPITAL-D	13,206,061	100.00%	13,206,061
Distribution	Blanket	Corrective Maintenance	29202	29202 Repair of UGHVD Emergent CM's	836,361	100.00%	836,361
Distribution	Blanket	Corrective Maintenance	29204	29204 Repair of UGHVD CM's	1,318,478	100.00%	1,318,478
Distribution	Blanket	Corrective Maintenance	29250	29250:Repair OHHVD CM Items associated w/ FEG out	504,994	100.00%	504,994

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Blanket	Corrective Maintenance	29254	29254:Repair OHVVD Emergent CM Defects	73,732	100.00%	73,732
Distribution	Project	Corrective Maintenance	29425	29425: Direct Support: Cor Maint: ComEd: Distrib	476,045	100.00%	476,045
Distribution	Blanket	Corrective Maintenance	30422	30422: CE-Overhead Non-Emergent CM's	14,115,977	100.00%	14,115,977
Distribution	Blanket	Corrective Maintenance	36638	36638: Replace 12kv joints in substations	1,862,908	100.00%	1,862,908
Distribution	Blanket	Corrective Maintenance	41920	41920: HVD Repair Cathodic Protection (Capital)	302,411	100.00%	302,411
Distribution	Blanket	Corrective Maintenance	42236	42236: HV-D Emergent Repair Corrosion (Capital)	53,171	100.00%	53,171
Distribution	Blanket	Corrective Maintenance	42336	42336: Grade B Construction	878,834	100.00%	878,834
Distribution	Project	Corrective Maintenance	43236	43236:TSS88 Replace 34KV Disconnects	405	100.00%	405
Distribution	Project	Corrective Maintenance	43560	43560: Replace Vault Roof 73 E. Monroe	56,089	100.00%	56,089
Distribution	Project	Corrective Maintenance	43562	43562: Replace Vault Roof 360 N. Clark	51,530	100.00%	51,530
Distribution	Project	Corrective Maintenance	43716	43716: Replace Vault Roof 419 W Erie 2010	320,730	100.00%	320,730
Distribution	Project	Corrective Maintenance	43719	43719: Replace Vault Roofs 1013 N Dearborn-2010	320,346	100.00%	320,346
Distribution	Project	Corrective Maintenance	43724	43724: Replace Vault Roofs 39 N LaSalle-2010	326,644	100.00%	326,644
Distribution	Project	Corrective Maintenance	43726	43726: Replace Vault Roofs 737 W Randolph-2010	320,416	100.00%	320,416
Distribution	Blanket	Corrective Maintenance	45018	45018: Transformer Recovery	1,756,056	100.00%	1,756,056
Distribution	Project	Corrective Maintenance	45116	45116: ATO Replacement, North Shore Sanitary District	3,218	100.00%	3,218
Distribution	Project	Corrective Maintenance	45438	45438: Vault Roof Replacement 436 S Plymouth	72,152	100.00%	72,152
Distribution	Project	Corrective Maintenance	45464	45464: Transformer Recovery - T&S	261,502	100.00%	261,502
Distribution	Project	Corrective Maintenance	45676	45676: Aurora Secondary Cable Replacement Project - Stolp Island	618,857	100.00%	618,857
Distribution	Blanket	Corrective Maintenance	45724	45724: D - Services Equip Repair Cap.	40,452	100.00%	40,452
Distribution	Project	Corrective Maintenance	45753	45753 TSS38 Cap Bank Replacement (Distribution)	85,423	100.00%	85,423
Distribution	Project	Corrective Maintenance	45827	45827 Security Upgrades	291,190	100.00%	291,190
Distribution	Project	Corrective Maintenance	45914	45914: Replace Vault Roof 614 S. Dearborn	28,449	100.00%	28,449
Distribution	Project	Corrective Maintenance	45915	45915: Replace Vault Roof 1445 N Sedgwick	24,705	100.00%	24,705
Distribution	Project	Corrective Maintenance	46030	46030: Replace Vault Roof 301 W. Ontario	27,711	100.00%	27,711
Distribution	Project	Corrective Maintenance	46031	46031: Replace Vault 171 W. Illinois	27,711	100.00%	27,711
Distribution	Project	Corrective Maintenance	46032	46032: Replace Vault 545 W. Quincy	27,726	100.00%	27,726
Distribution	Project	Corrective Maintenance	46033	46033: 6959 S. Constance	25,053	100.00%	25,053
Distribution	Project	Corrective Maintenance	46034	46034: Replace Vault 4 E. Bellevue	27,711	100.00%	27,711
Distribution	Project	Corrective Maintenance	46035	46035: Replace Vault 500 E. 33rd	16,415	100.00%	16,415
Distribution	Project	Corrective Maintenance	46036	46036: Replace Vault 337 S. DesPlaines	16,415	100.00%	16,415
Distribution	Project	Corrective Maintenance	46037	46037: Replace Vault 11 E. Burton Place	16,445	100.00%	16,445
Distribution	Project	Corrective Maintenance	46038	46038: Replace Vault 121 W. Madison	23,561	100.00%	23,561
Distribution	Project	Corrective Maintenance	46039	46039: Replace Vault 25 E. Kinzie	23,601	100.00%	23,601
Distribution	Project	Corrective Maintenance	46127	46127: CM Sta21, Replc OMU Tr 1 at Kincaid	85,888	100.00%	85,888

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Project	Corrective Maintenance	46128	46128: CM - Sta21, Replc OMU Tr 2 at Kincaid	85,888	100.00%	85,888
Distribution	Project	Corrective Maintenance	46144	46144: Rplc CB & DC @ TDC469	138,865	100.00%	138,865
<b>Corrective Maintenance Total</b>					<b>191,997,764</b>		<b>191,997,762</b>
Distribution	Blanket	Customer Operations	35802	35802: ComEd Cust Fld Ops F&MS New Business Sets	2,075,670	100.00%	2,075,670
Distribution	Blanket	Customer Operations	35803	35803:ComEd Cust Fld Ops F&MS NonPeriodic Exchange	912,162	100.00%	912,162
Distribution	Blanket	Customer Operations	35805	35805: ComEd Cust Fld Ops F&MS Periodic Exchange	936,083	100.00%	936,083
Distribution	Blanket	Customer Operations	35808	35808: ComEd Cust Fld Ops F&MS Com-Dec Exchanges	52,842	100.00%	52,842
Distribution	Blanket	Customer Operations	35809	35809: ComEd Cust Fld Ops F&MS Removes	62,747	100.00%	62,747
Distribution	Blanket	Customer Operations	35837	35837: ComEd Cust Fld F&MS Ops RRTP Exchanges	96,231	100.00%	96,231
Distribution	Blanket	Customer Operations	35994	35994: ComEd Cust Fld Ops F&MS Capital Purchases	8,014,179	100.00%	8,014,179
Distribution	Blanket	Customer Operations	36180	36180: ComEd Cust Fld Ops F&MS Meter Shop	1,203,489	100.00%	1,203,489
Distribution	Project	Customer Operations	38136	38136: AMI Pilot	42,124	100.00%	42,124
Distribution	Project	Customer Operations	46021	46021: Transfer Debit/Credit	453,355	100.00%	453,355
<b>Customer Operations Total</b>					<b>13,848,882</b>		<b>13,848,882</b>
Distribution	Project	Facility Relocation	4978	4978: Sayre Av. Bridge Over Kennedy Expressway Re	386,738	100.00%	386,738
Distribution	Blanket	Facility Relocation	5048	5048: Public Relocation Baseline Work State	10,181	100.00%	10,181
Distribution	Blanket	Facility Relocation	5049	5049: Public Relocation Baseline Work County	(10,928)	100.00%	(10,928)
Distribution	Blanket	Facility Relocation	5050	5050: Public Relocation Baseline Work City of Ch	2,946	100.00%	2,946
Distribution	Blanket	Facility Relocation	5051	5051: Public Relocation Baseline Work Outside Ch	26	100.00%	26
Distribution	Project	Facility Relocation	5363	5363: Lower Wacker Drive Rebuild	24,387,872	100.00%	24,387,872
Distribution	Project	Facility Relocation	5619	5619: University Parkway (Stuenkel Rd) & Central	26,465	100.00%	26,465
Distribution	Project	Facility Relocation	11610	11610: Direct Support: Fac Reloc: ComEd: Electric	3,837,235	100.00%	3,837,235
Distribution	Project	Facility Relocation	11618	11618: AFUDC: ComEd: Fac Reloc: Electric	113,255	100.00%	113,255
Distribution	Project	Facility Relocation	17923	17923: O/U RELOC DUNDEE RD WHEELING	266	100.00%	266
Distribution	Project	Facility Relocation	18042	18042: Cemetery & Meridian Rd - Winnebago County	125,084	100.00%	125,084
Distribution	Blanket	Facility Relocation	19262	19262: ComEd Facility Relocation Baseline Work	10,633,204	100.00%	10,633,204
Distribution	Project	Facility Relocation	19742	19742: ComEd FR Projects >\$100K Regionally Managed	22,031,762	100.00%	22,031,762
Distribution	Project	Facility Relocation	21742	21742: PI Will Cty Caton Farm Rd Countyline-EJ&E RR	71,308	100.00%	71,308
Distribution	Project	Facility Relocation	22662	22662: CCDOT Lake Cook Rd @ Pfungsten-Waukegan	149,076	100.00%	149,076

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Project	Facility Relocation	22842	22842: O/U Bartlett Main St	29	100.00%	29
Distribution	Project	Facility Relocation	31192	31192: PI Will County, 143rd St and Will-Cook Rd	60,463	100.00%	60,463
Distribution	Project	Facility Relocation	31573	31573: Pauling/Goodenow Rd & Kedzie Ave, Monee	21,544	100.00%	21,544
Distribution	Project	Facility Relocation	31574	31574: Manhattan-Monee & 88th Ave, Grn Garden Twp	24,469	100.00%	24,469
Distribution	Project	Facility Relocation	34152	34152: Bell School Rd-Lucky Ln to Argus-Rockford	164,695	100.00%	164,695
Distribution	Project	Facility Relocation	34792	34792: Rider LGC Lambert Rd, Rt. 38 to Wilson Ave.	83,797	100.00%	83,797
Distribution	Project	Facility Relocation	34893	34893: 79th & Leavitt	12,036	100.00%	12,036
Distribution	Project	Facility Relocation	35135	35135: Fair Oaks Rd Sewer Extension Carol Stream	89,005	100.00%	89,005
Distribution	Project	Facility Relocation	35995	35995: ComEd FR Projects - Project Managed	1,117,877	100.00%	1,117,877
Distribution	Project	Facility Relocation	36714	36714: Overhead Relocation Crystal LK Rt. 14	48,332	100.00%	48,332
Distribution	Project	Facility Relocation	37214	37214: OtU relo on Wolf Rd. frm Milwaukee-Hintz Rd	1,257	100.00%	1,257
Distribution	Project	Facility Relocation	37634	37634: O/U - Bolingbrook Lily Cache Rd - Ph 1	95,235	100.00%	95,235
Distribution	Project	Facility Relocation	38540	38540: 143rd & Lemont Road	7,788	100.00%	7,788
Distribution	Project	Facility Relocation	38637	38637: Johnsborg Rd - IL 31 to Chapel Hill Rd	44,412	100.00%	44,412
Distribution	Project	Facility Relocation	38714	38714: IDOT-Rt 30 Road Widening frm Rt 45 - Rt 43	401,921	100.00%	401,921
Distribution	Project	Facility Relocation	38814	38814: O/U Bolingbrook-Boughton Rd	84	100.00%	84
Distribution	Project	Facility Relocation	38838	38838: Grundy County -Old Stage Rd reconstruction	4,607	100.00%	4,607
Distribution	Project	Facility Relocation	38874	38874: Maple Pk Rd-Pritchard Rd to County Ln Rd	5,603	100.00%	5,603
Distribution	Project	Facility Relocation	40196	40196: 36th & Albany, New St Constr CDOT# U-7-108	505	100.00%	505
Distribution	Project	Facility Relocation	40621	40621: O/U LEMONT TALCOTT Av	36,446	100.00%	36,446
Distribution	Project	Facility Relocation	41997	41997: 170th-S Park-Bishop Ford Xpwy South Holland 42297: PI-KENDALL CO-RIDGE RD-WHEELER RD TO RT	6,562	100.00%	6,562
Distribution	Project	Facility Relocation	42297	126	32,477	100.00%	32,477
Distribution	Project	Facility Relocation	42343	42343: IDOT Arsenal Rd interchange revision	401,331	100.00%	401,331
Distribution	Project	Facility Relocation	42696	42696: O/U-Vill of Orland Pk LaGrange Rd & 143rd	1,241,889	100.00%	1,241,889
Distribution	Project	Facility Relocation	43078	43078: Grundy Cnty Old Stage Rd Part 2	21,738	100.00%	21,738
Distribution	Project	Facility Relocation	43116	43116: Plainfield Twp-Renwick Rd over DuPage River	51,611	100.00%	51,611
Distribution	Project	Facility Relocation	43178	43178: Rakow Rd - Ackman Rd to IL 31 43516: ARGO/SUMMIT UPRR SPUR TRACK ADDITION TO CSX	286,246	100.00%	286,246
Distribution	Project	Facility Relocation	43516		82,259	100.00%	82,259

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Distribution	Project	Facility Relocation	45002	45002: IDOT- US RT 30 (Williams St - US RT 45), New Lenox	295,250	100.00%	295,250
Distribution	Project	Facility Relocation	45025	45025: IL RT53 Elgin O'Hare Expy to Army Trail Rd	146,035	100.00%	146,035
Distribution	Project	Facility Relocation	45038	45038: IDOT IL RT 56 between Winfield Rd & Naperville Rd - Winfield Twsp	252,105	100.00%	252,105
Distribution	Project	Facility Relocation	45050	45050: IL RT56 South Side between RT59 & Winfield Rd	72,115	100.00%	72,115
Distribution	Project	Facility Relocation	45090	45090: IDOT I-80 and Brisbin Rd Interchange	676,174	100.00%	676,174
Distribution	Project	Facility Relocation	45111	45111: IDOT IL RT 62 IL RT 53 to Arlington Heights Road Street Lighting Project	1,599,280	100.00%	1,599,280
Distribution	Project	Facility Relocation	45120	45120: IDOT IL RT83 @ IL RT132	292,132	100.00%	292,132
Distribution	Project	Facility Relocation	45164	45164: OtU Hanover PK - Irving Park Rd	291	100.00%	291
Distribution	Project	Facility Relocation	45165	45165: OtU Morton Grove - Lincoln Ave	82,138	100.00%	82,138
Distribution	Project	Facility Relocation	45191	45191: LCDOT Peterson Road & IL RT60	335,880	100.00%	335,880
Distribution	Project	Facility Relocation	45193	45193: LCDOT Hunt Club Rd @ Wadsworth Rd & Milburn Rd	6,646	100.00%	6,646
Distribution	Project	Facility Relocation	45204	45204: W State St - Kilburn to Sunset	832	100.00%	832
Distribution	Project	Facility Relocation	45250	45250: Morgan St Bridge Replacement - Rockford	53,905	100.00%	53,905
Distribution	Project	Facility Relocation	45251	45251: IL2 - Mud Creek Rd to Mill Creek	414,672	100.00%	414,672
Distribution	Project	Facility Relocation	45267	45267: OtU City of DeKalb - Locust St from 1st Ave to Fourth St	57,358	100.00%	57,358
Distribution	Project	Facility Relocation	45274	45274: OtU Village of Libertyville - Milwaukee Ave & Cook Rd	9,772	100.00%	9,772
Distribution	Project	Facility Relocation	45309	45309: CDWM Sewer Proj #6155 Norwood Park Project	66,901	100.00%	66,901
Distribution	Project	Facility Relocation	45312	45312: 92nd & Ewing	13,532	100.00%	13,532
Distribution	Project	Facility Relocation	45330	45330: IL RT31 @ Oak St Intersection North Aurora	28,020	100.00%	28,020
Distribution	Project	Facility Relocation	45337	45337: IL RT64 between Kautz RD & IL RT59 West Chicago	88,181	100.00%	88,181
Distribution	Project	Facility Relocation	45461	45461: IDOT IL RT22 E/O I-94 to W/O US RT41	633,525	100.00%	633,525
Distribution	Project	Facility Relocation	45482	45482: IDOT I-57 Cable Crossing @ 157th ST	7,003	100.00%	7,003
Distribution	Project	Facility Relocation	45507	45507: CDOT Street Imprv, Project #D-6-105, W Lake - N Morgan - N Carpenter	248,351	100.00%	248,351
Distribution	Project	Facility Relocation	45583	45583: 62nd & Woodlawn to Dorchester	57,944	100.00%	57,944
Distribution	Project	Facility Relocation	45669	45669: Will County Plainfield Naperville Rd @ 119th St	13,942	100.00%	13,942

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Project	Facility Relocation	45782	45782: IDOT Elston Ave Bridge over Edens Expry (I-94)	23,565	100.00%	23,565
Distribution	Project	Facility Relocation	45787	45787: O/U Romeoville Dalhardt Ave	67	100.00%	67
Distribution	Project	Facility Relocation	45833	45833: 40th & Langley	160,288	100.00%	160,288
Distribution	Project	Facility Relocation	45877	45877: IL 251 @ IL 173 Intersection Reconstruction	4,296	100.00%	4,296
Distribution	Project	Facility Relocation	45895	45895: Bridgeview 71st St and CSX RR Grade Separation	9,693	100.00%	9,693
Distribution	Project	Facility Relocation	45951	45951: Pingree Rd - Cog Circle to UPRR	680	100.00%	680
Distribution	Project	Facility Relocation	45965	45965: Archer, Lemont & Derby Rds - Lemont	23,750	100.00%	23,750
Distribution	Project	Facility Relocation	45976	45976: Joe Orr Road Extension	13,363	100.00%	13,363
Distribution	Project	Facility Relocation	45994	45994: IL RT58 (Golf Rd) Basswood to Plum Grove Rd	20,143	100.00%	20,143
Distribution	Project	Facility Relocation	46055	46055: Walkup Rd - IL 176 to Bull Valley Rd	20,931	100.00%	20,931
Distribution	Project	Facility Relocation	46057	46057: Pingree Rd - McArdle to Pointe	659	100.00%	659
Distribution	Project	Facility Relocation	46059	46059: CREATE 60th, 61st & 66th & LaSalle	35,385	100.00%	35,385
Distribution	Project	Facility Relocation	46065	46065: Weber & Renwick Rd Intersection Pole Relo	17,387	100.00%	17,387
Distribution	Project	Facility Relocation	46094	46094: Big Timber Rd over Tyler Creek	1,656	100.00%	1,656
Distribution	Project	Facility Relocation	46096	46096: Proposed Street Lights on Sauk Trail Rd in Sauk Village	1,029	100.00%	1,029
Distribution	Project	Facility Relocation	46138	46138: CREATE Union Pacific RR Project B-2 Bellwood	28,683	100.00%	28,683
Distribution	Project	Facility Relocation	46140	46140: Orchard between US RT30 & Jericho Rd Kane Cnty	9,340	100.00%	9,340
Distribution	Project	Facility Relocation	46149	46149: IL31 @ Klasen & Virginia	9,217	100.00%	9,217
Distribution	Project	Facility Relocation	46235	46235: Weber and Gaskin Rd Intersection	810	100.00%	810
<b>Facility Relocation Total</b>					<b>71,941,631</b>		<b>71,941,634</b>
Distribution	Blanket	Management Challenge	22326	22326: ComEd Capital Management Challenge	(29,861,274)	100.00%	(29,861,274)
<b>Management Challenge Total</b>					<b>(29,861,274)</b>		<b>(29,861,274)</b>
Distribution	Project	New Business	5362	5362: CTA Projects Blue Brown and Red	46,402	100.00%	46,402
Distribution	Blanket	New Business	5968	5968: Inside Chicago Baseline	24,664,997	100.00%	24,664,997
Distribution	Blanket	New Business	5972	5972: Outside Chicago Baseline	60,895,781	100.00%	60,895,781
Distribution	Project	New Business	11611	11611: Direct Support: New Bus: ComEd Electric	257,913	100.00%	257,913
Distribution	Project	New Business	11612	11612: AFUDC: ComEd: New Bus: Electric	562,918	100.00%	562,918
Distribution	Project	New Business	13507	13507: O'Hare Modernization Program	1,974,541	100.00%	1,974,541
Distribution	Project	New Business	22782	22782 : Finkl Steel - 1355 E 93rd Street, Chicago	13,236,626	100.00%	13,236,626
Distribution	Project	New Business	25442	25442: NA Wal-Mart Elgin WO#05917422	165,269	100.00%	165,269

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Distribution	Project	New Business	30324	30324: RDN-Damisch Rd. Reloc & OTU, WO#06037465	35,363	100.00%	35,363
Distribution	Project	New Business	30471	30471:RDN Thatcher Meadows line extension:WO 06852569	374,693	100.00%	374,693
Distribution	Project	New Business	31072	31072: APP Pharmaceuticals	88,983	100.00%	88,983
Distribution	Project	New Business	31432	31432: Glenstar Willow Sanders Rd LLC	275,126	100.00%	275,126
Distribution	Project	New Business	32912	32912:RDN Grnd Dominion wo 06255890	128	100.00%	128
Distribution	Project	New Business	33719	33719:RDN:EDGEWATER Ph4:WO#05864244	155,868	100.00%	155,868
Distribution	Project	New Business	34034	34034: 215 E Chicago - Childrens Memorial Hospital	214,380	100.00%	214,380
Distribution	Project	New Business	34054	34054: 2520 N Lakeview	740,110	100.00%	740,110
Distribution	Project	New Business	34935	34935: 400 Lake Shore Dr -Chicago Spire Reloc Ph-3	199,994	100.00%	199,994
Distribution	Project	New Business	34952	34952: Dominicks, 3012 N. Broadway, Chicago	11,273	100.00%	11,273
Distribution	Project	New Business	35222	35222: U of C Logan Art Center	205,530	100.00%	205,530
Distribution	Project	New Business	35354	35354: ANN KILEY CENTER ATO	144,881	100.00%	144,881
Distribution	Project	New Business	38839	38839: Village of Skokie Relocation Oakton Station	114,485	100.00%	114,485
Distribution	Project	New Business	39155	39155:NA Walgreens- Archer & Cicero, Chicago	53,750	100.00%	53,750
Distribution	Project	New Business	39334	39334-840 W BLACKHAWK-SONO 2	1,159,288	100.00%	1,159,288
Distribution	Project	New Business	39959	39959: NA - 4400 N Broadway - Wilson Yard	782,394	100.00%	782,394
Distribution	Project	New Business	40497	40497: U of C Theological Seminary	130,457	100.00%	130,457
Distribution	Project	New Business	40517	40517: 401 N CICERO AVE - WO# 6463875 - CNSP	59,612	100.00%	59,612
Distribution	Project	New Business	41216	41216: 427 S LaSalle 3rd Point of Service	691,392	100.00%	691,392
Distribution	Project	New Business	41515	41515: Mather Lifeways New Vault	138,906	100.00%	138,906
Distribution	Project	New Business	41519	41519: 188 W Randolph WO# 06006535	591,314	100.00%	591,314
Distribution	Project	New Business	41576	41576: LP - Village Market	23,205	100.00%	23,205
Distribution	Project	New Business	41596	41596: Skokie Hospital Central Plant Vault	37,979	100.00%	37,979
Distribution	Project	New Business	41656	41656: 900 N. Michigan - condo conversion	132,086	100.00%	132,086
Distribution	Project	New Business	41817	41817: CIPA-Silver Cross Hosp 2nd Feed to ATO	3,760,544	100.00%	3,760,544
Distribution	Project	New Business	41857	41857:Hinsdale Hospital-South bldg addition	51,496	100.00%	51,496
Distribution	Project	New Business	41917	41917: 118 E. Erie	626,940	100.00%	626,940
Distribution	Blanket	New Business	42016	42016: Engineering Estimate Capital	(695,520)	100.00%	(695,520)
Distribution	Project	New Business	42157	42157: US Cellular- 115 Commerce	735,894	100.00%	735,894
Distribution	Project	New Business	42176	42176: Kensington Data Center	398,902	100.00%	398,902
Distribution	Project	New Business	42316	42316: WALMART - MARILLA PARK & US ROUTE 23	327,284	100.00%	327,284
Distribution	Project	New Business	42958	42958:CN-300 W. ADAMS CHICAGO LLC_WO#06763769	24,703	100.00%	24,703

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Distribution	Project	New Business	43218	43218:FR:KESLINGER RD 12/34KV RELOC:WO#06809327	214,268	100.00%	214,268
Distribution	Project	New Business	43356	43356: CIPA - CN Railrod relocation - Mundelein	372,530	100.00%	372,530
Distribution	Project	New Business	43676	43676:CN-441 E ONTARIO ST NEW VAULT_WO#06832368	352,473	100.00%	352,473
Distribution	Project	New Business	43696	43696: Anderson Shumaker 822 S Central	824,380	100.00%	824,380
Distribution	Project	New Business	45020	45020: Biogas Energy-Dixon Site-Gen Expansion	968,369	100.00%	968,369
Distribution	Project	New Business	45121	45121:FR:grande prairie waste water treatment plant:WO#06809339	400,233	100.00%	400,233
Distribution	Project	New Business	45168	45168: WOW 3rd Party Connect Park Ridge	72,726	100.00%	72,726
Distribution	Project	New Business	45229	45229 - Roosevelt University 425 S. Wabash	1,061,876	100.00%	1,061,876
Distribution	Project	New Business	45332	45332 - 600-780 S Federal - Digital Realty WO#06863731	963,699	100.00%	963,699
Distribution	Project	New Business	45363	45363: LP - 929 W Foster	25,038	100.00%	25,038
Distribution	Project	New Business	45415	45415 - WEST OVER FORT SHERIDAN, HIGHWOOD WO#06628901	43,016	100.00%	43,016
Distribution	Project	New Business	45486	45486: Relieve DeKalb Feeder B7583 - 7P111400	193,118	100.00%	193,118
Distribution	Project	New Business	45488	45488: ZION STATION DECOMMISSION new 34 line	(55,105)	100.00%	(55,105)
Distribution	Project	New Business	45561	45561 - NB 4543 N LINCOLN - WO# 6941669	66,044	100.00%	66,044
Distribution	Project	New Business	45563	45563 - 5215 N CALIFORNIA - WO# 06921006	(41,896)	100.00%	(41,896)
Distribution	Project	New Business	45598	45598-SW Area High School-7651 S Homan	8,659	100.00%	8,659
Distribution	Project	New Business	45616	45616: 3M Corp DeKalb - New Service	159,939	100.00%	159,939
Distribution	Project	New Business	45624	45624: U of C Lab School ECC	44,016	100.00%	44,016
Distribution	Project	New Business	45626	45626: Columbia College - 623 S. Wabash Ave.	228,546	100.00%	228,546
Distribution	Project	New Business	45658	45658 - NB LP IDOT PUMP STATION 24 RELOCATION WO 06894443	105,596	100.00%	105,596
Distribution	Project	New Business	45660	45660: Consolidated Grain & Barge-Dwight-WO 06959980	3,543,718	100.00%	3,543,718
Distribution	Project	New Business	45692	45692: Dominicks, Sheridan Rd	228,477	100.00%	228,477
Distribution	Project	New Business	45694	45694 - Stateway Gardens Service WO 06664229	297,920	100.00%	297,920
Distribution	Project	New Business	45703	45703 - IDOT Pumping Station WO 06921668	72,582	100.00%	72,582
Distribution	Project	New Business	45705	45705 - 71 E WACKER DR WO# 06985762	392,280	100.00%	392,280
Distribution	Project	New Business	45710	45710-300 E. RANDOLPH WO#06984737	560,940	100.00%	560,940
Distribution	Project	New Business	45717	45717: Costco, Ashland Ave	749	100.00%	749
Distribution	Project	New Business	45725	45725-NB NE Astellas vaults	260,390	100.00%	260,390
Distribution	Project	New Business	45726	45726: Rockwell Gardens	662,990	100.00%	662,990

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Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
Distribution	Project	New Business	45740	45740: WALMART ONSITE, S.ELGIN	385,427	100.00%	385,427
Distribution	Project	New Business	45764	Preauthorized EPS Projects - NB	24,927	100.00%	24,927
Distribution	Project	New Business	45774	45774 - WAL-MART PD, RANDALL RD ELGIN	135,866	100.00%	135,866
Distribution	Project	New Business	45780	45780: WALMART, JOHNSBURG	235,412	100.00%	235,412
Distribution	Project	New Business	45788	45788 - Amtrak 1699 S Lumber	99,949	100.00%	99,949
Distribution	Project	New Business	45812	45812: Walmart, Pullman	213,307	100.00%	213,307
Distribution	Project	New Business	45848	45848: LP - 2 North Riverside Plaza	168,395	100.00%	168,395
Distribution	Project	New Business	45865	45865:FR:PRAIRIEVIEW POLE RELOC:WO#06993367	(93,574)	100.00%	(93,574)
Distribution	Project	New Business	45867	45867-3151 W Walnut-WO#06965528	29,157	100.00%	29,157
Distribution	Project	New Business	45883	45883-1412 S Blue Island-WO# 07018027	26,889	100.00%	26,889
Distribution	Project	New Business	45891	45891 - 3155 S Lake Shore DR - Harbor	214,246	100.00%	214,246
Distribution	Project	New Business	45900	45900 CTA Clark Station	(5,768)	100.00%	(5,768)
Distribution	Project	New Business	45922	45922 - NB SE Village of Tinley Park - Metra Station	10,318	100.00%	10,318
Distribution	Project	New Business	45938	45938: 544 Oak St	46,170	100.00%	46,170
Distribution	Project	New Business	45963	45963-NB-CS-505 N Railroad Ovhd Reloc.	(15,298)	100.00%	(15,298)
Distribution	Project	New Business	45978	45978: LP - 5711 S Western Ave - Comcast Load Addition	13,257	100.00%	13,257
Distribution	Project	New Business	45985	45985 - NB - Saint Raphael Catholic Church	124,636	100.00%	124,636
Distribution	Project	New Business	46015	46015 - NB SW - Godley WTP - WO #06990407	10,274	100.00%	10,274
Distribution	Project	New Business	46026	46026 - (Reg. Eng.) Evanston Hospital Inline Switchgear Replacement	83,192	100.00%	83,192
Distribution	Project	New Business	46151	46151 - Solo Cup 7575 S Kostner	18,696	100.00%	18,696
Distribution	Project	New Business	46233	46233-NB Reyes Holdings	(15,818)	100.00%	(15,818)
<b>New Business Total</b>					<b>127,133,121</b>		<b>127,133,118</b>
Distribution	Blanket	System Performance	4775	4775: D-Replace Substation Capacitors PCB Banks	1,364,676	100.00%	1,364,676
Distribution	Blanket	System Performance	4812	4812: Install Substation Wildlife Protection Fenc	253,369	100.00%	253,369
Distribution	Blanket	System Performance	4920	4920: Replace Distribution Poor Performing URD Ca	23,814,274	100.00%	23,814,274
Distribution	Blanket	System Performance	4928	4928: Install Distribution Sectionalizing Devices	2,777,718	100.00%	2,777,718
Distribution	Blanket	System Performance	5066	5066: ICC Customer Target Program	950,458	100.00%	950,458
Distribution	Blanket	System Performance	6053	6053: Defined Circuit Improvements	2,995,814	100.00%	2,995,814
Distribution	Blanket	System Performance	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	1,209,001	100.00%	1,209,001
Distribution	Blanket	System Performance	10427	10427: Park Forest H-Frame Replacement	362,708	100.00%	362,708
Distribution	Blanket	System Performance	11161	11161: ICC 1% Worst Performing Circuit Program	4,711,227	100.00%	4,711,227
Distribution	Project	System Performance	11609	11609: Direct Support: Sys Perf: ComEd: Electric	3,968,069	100.00%	3,968,069
Distribution	Project	System Performance	11617	11617: AFUDC: ComEd: Sys Perf: Electric	87,288	100.00%	87,288

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Distribution	Blanket	System Performance	19123	19123: D-Retrofill Substation PCB equipment - Dist	39,797	100.00%	39,797
Distribution	Blanket	System Performance	29232	29232:OHHVD Wood Tension Brace Replacement Program	940,322	100.00%	940,322
Distribution	Blanket	System Performance	29237	29237 : Airport Improvement	680,292	100.00%	680,292
Distribution	Blanket	System Performance	29238	29238 : Regional Reliability Imprvmnts - West	1,141,083	100.00%	1,141,083
Distribution	Blanket	System Performance	29259	29259 - Spare Transformers >10MVA (HVD Class) West	6,966,495	100.00%	6,966,495
Distribution	Project	System Performance	29404	29404 - Capital for PCB Equip for ESS Customers	4,049,884	100.00%	4,049,884
Distribution	Blanket	System Performance	30752	30752 : Regional Reliability Imprvmnts - Chicago	1,780,433	100.00%	1,780,433
Distribution	Blanket	System Performance	30753	30753 : Regional Reliability Imprvmnts - North	1,153,815	100.00%	1,153,815
Distribution	Blanket	System Performance	30754	30754 : Regional Reliability Imprvmnts - South	1,105,793	100.00%	1,105,793
Distribution	Project	System Performance	31412	31412: Direct Support Syst Perf - Relay & Protect	2,446,146	100.00%	2,446,146
Distribution	Project	System Performance	31413	31413: Direct Support Syst Perf - T&S Subs Engr	737,279	100.00%	737,279
Distribution	Blanket	System Performance	33373	33373: Device Outage Frequency Program	501,105	100.00%	501,105
Distribution	Blanket	System Performance	33872	33872 - Distribution Transformer Relay Upgrade	273,865	100.00%	273,865
Distribution	Blanket	System Performance	33875	33875 - 34kV Line Upgrades	512,791	100.00%	512,791
Distribution	Blanket	System Performance	33992	33992: Chronic Performing Circuits	1,149,155	100.00%	1,149,155
Distribution	Project	System Performance	38594	38594: L12367 Improvements - Crystal Lake	45,573	100.00%	45,573
Distribution	Blanket	System Performance	40100	40100: 4/ 12kV Mid- Circuit Reclosers	11,441,755	100.00%	11,441,755
Distribution	Blanket	System Performance	41276	41276 - 69KV Pilot Wire Replacement	952,495	100.00%	952,495
Distribution	Project	System Performance	41279	41279 - Arc Flash Relay Upgrades	2,113,089	100.00%	2,113,089
Distribution	Project	System Performance	42256	42256: 2010 Repl Dist Mainline Dir Bury & Conduit	52,079	100.00%	52,079
Distribution	Project	System Performance	42596	42596: TSS87 - Dearborn Replace Gassing Transformers	1,491,358	100.00%	1,491,358
Distribution	Blanket	System Performance	43322	43322: Replace Breaker in a Box	421,695	100.00%	421,695
Distribution	Project	System Performance	43678	43678: CO2 Upgrade TDC 745 IC Air Rights	706,131	100.00%	706,131
Distribution	Project	System Performance	45167	45167: Midway System Improvement 3P111000	2,912,650	100.00%	2,912,650
Distribution	Project	System Performance	45170	45170: Midway System Improvement Proj 3P111001	3,924,113	100.00%	3,924,113
Distribution	Project	System Performance	45173	45173 Midway System Improvement 3P111002	1,246,731	100.00%	1,246,731
Distribution	Project	System Performance	45177	45177 Midway System Improvement 3P111003	1,688,671	100.00%	1,688,671
Distribution	Project	System Performance	45180	45180 CVR at Oak Park TDC505	2,004,345	100.00%	2,004,345
Distribution	Project	System Performance	45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	7,076,193	100.00%	7,076,193
Distribution	Project	System Performance	45368	45368: ISG Steel Transformer Replacement	628,506	100.00%	628,506
Distribution	Project	System Performance	45463	45463: 2010 L13934 Air Flow Spoiler Installation	157,649	100.00%	157,649
Distribution	Project	System Performance	45785	45785: Wrigley Field Improvement Plan	640,110	100.00%	640,110

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Distribution	Blanket	System Performance	45796	45796: Focused Reliability	1,353,066	100.00%	1,353,066
Distribution	Project	System Performance	45958	45958: L12368 - 2011 Lightning	16,090	100.00%	16,090
Distribution	Project	System Performance	45997	45997: 2011 Repl Dist Mainline Dir Bury & Conduit	7,672,857	100.00%	7,672,857
Distribution	Project	System Performance	46116	46116: TDC505 Feeder Relay	145,540	100.00%	145,540
Distribution	Project	System Performance	46229	46229: Install Hendrix Spacer Cable - Tinley Park	346,868	100.00%	346,868
<b>System Performance Total</b>					<b>113,010,421</b>		<b>113,010,421</b>
<b>Distribution Total</b>					<b>576,235,948</b>		<b>576,235,946</b>
General	Blanket	Administrative & General	35498	35498: Demand Response Switch Install (Dept 500)	2,583,953	89.22%	2,305,403
General	Blanket	Administrative & General	35896	35896 - BTW Capital	1,872,696	89.22%	1,670,819
General	Blanket	Administrative & General	36174	36174 OCC, OFP, CFO and Gen Coun and CARE (CapEx)	3,269,848	89.22%	2,917,358
General	Blanket	Administrative & General	42476	42476: CAP Cust Bus Transf & Tech	4,843,207	89.22%	4,321,110
<b>Administrative &amp; General Total</b>					<b>12,569,704</b>		<b>11,214,690</b>
General	Blanket	Capitalized Overheads	35253	35253-Capitalized Overheads-A&G-CapEx	3,144,437	89.22%	2,805,467
<b>Capitalized Overheads Total</b>					<b>3,144,437</b>		<b>2,805,467</b>
General	Blanket	Corrective Maintenance	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM items	1,043,389	89.20%	930,703
General	Project	Corrective Maintenance	45578	45578 - SPCC Bulk Storage Deficiencies - West Tech	24,637	89.20%	21,976
<b>Corrective Maintenance Total</b>					<b>1,068,025</b>		<b>952,679</b>
General	Blanket	Customer Operations	35836	35836: ComEd Cust Fld Ops F&MS Non Field Work O&M	599,214	89.22%	534,619
General	Blanket	Customer Operations	36074	36074: ComEd Cust Fld Ops F&MS Overhead	2,281,974	89.22%	2,035,977
Intangible	Project	Customer Operations	42757	42757: ComEd BTW E-Bill/E-Pay Initiative	256,259	89.22%	228,634
Intangible	Project	Customer Operations	45042	45042: SafeHarbor ITN	218,790	89.22%	195,204
Intangible	Project	Customer Operations	45620	45620 Bundle Tracker SIRs	157,342	89.22%	140,381
Intangible	Project	Customer Operations	45901	45901: VRU - Billing & Pymts	645,990	89.22%	576,352
General	Project	Customer Operations	45998	45998: NSF Phase II	246,829	89.22%	220,221
SCADA	Project	Customer Operations	46075	46075 LIHEAP Communications	129,404	53.72%	69,516
Intangible	Project	Customer Operations	46170	46170: Speech Analytics	385,185	89.20%	343,585
<b>Customer Operations Total</b>					<b>4,920,987</b>		<b>4,344,489</b>
Intangible	Blanket	Functional / BSC	36266	36266 BSC Billed CAP (Enterprise Wide) Intangible	3,953,112	89.22%	3,526,966
General	Blanket	Functional / BSC	36294	36294 BSC / Corp Center / Other (Capital)	4,432,999	89.22%	3,955,121
General	Blanket	Functional / BSC	36266A	36266 BSC Billed CAP (Enterprise Wide) Gen	3,234,364	89.22%	2,885,700

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General	Blanket	Functional / BSC	36294A	36294A BSC IT (Enterprise Wide Finance, HR & Other PA)	4,390,008	89.22%	3,916,765
<b>Functional / BSC Total</b>					<b>16,010,483</b>		<b>14,284,552</b>
General	Blanket	IT Projects	35578	35578 - PC Refresh	381,000	89.22%	339,928
Intangible	Project	IT Projects	36246	36246 Restructure ComEd Web Site -Web Redesign II	500,000	89.22%	446,100
General	Blanket	IT Projects	36275	36275: IT Capital Annual Passthroughs	6,259,762	89.22%	5,584,960
Intangible	Project	IT Projects	37477	37477 Utility Consol Bllng/Pur Rcvble (UCB/POR)	-	89.22%	-
General	Project	IT Projects	40357	40357: SCADA Communication Standardization	3,689,735	89.22%	3,291,982
Intangible	Project	IT Projects	42096	42096: Unspecified IT LRP Project Pool	12,470,996	89.22%	11,126,623
Intangible	Project	IT Projects	43316	43316 On Bill Financing OM and CAP	763,000	89.22%	680,749
General	Project	IT Projects	43326	43326 CTI- ICM Upgrade	364,199	89.22%	324,938
Intangible	Project	IT Projects	43332	43332 Relay Project	940,771	89.22%	839,356
Intangible	Project	IT Projects	43336	43336 New Account Set-up for New Business Cap only	173,258	89.22%	154,581
General	Blanket	IT Projects	43777	43777: Mobile Operations Command Vehicle	1,016,557	89.22%	906,972
Intangible	Project	IT Projects	45242	45242: Rate Case 2010	2,164,872	89.22%	1,931,498
Intangible	Project	IT Projects	45937	45937-Capitalized Overheads-Intangible-CapEx	710,311	89.22%	633,740
Intangible	Project	IT Projects	46013	46013: OSBI CET Rider NS Audit	333,068	89.22%	297,163
Intangible	Project	IT Projects	46016	46016: ALRS Project	187,500	89.22%	167,288
Intangible	Project	IT Projects	46185	46185-Mobile Dispatch Post-deployment Enhancements	500,000	89.22%	446,100
Intangible	Project	IT Projects	46209	46209 - New Business New Account Set Up Phase II	94,509	89.22%	84,321
Intangible	Project	IT Projects	46369	46369: Documentation Upgrade	85,000	89.22%	75,837
<b>IT Projects Total</b>					<b>30,634,537</b>		<b>27,332,136</b>
General	Project	Other General Plant	34756	34756: Tech Center Environmental Support	4,105,593	89.22%	3,663,010
General	Blanket	Other General Plant	36181	36181 - Regulatory Program Implementation Capital	907,950	89.22%	810,073
General	Blanket	Other General Plant	42418	42418: General Company Activity (Capital)	2,023,749	89.22%	1,805,589
General	Blanket	Other General Plant	45940	45940 Security Services Capital	4,710,004	89.22%	4,202,265
<b>Other General Plant Total</b>					<b>11,747,295</b>		<b>10,480,937</b>
General	Blanket	Real Estate	35155	35155: Paving	3,166,950	89.22%	2,825,553
General	Blanket	Real Estate	35156	35156: Substation Facilities	1,001,169	89.22%	893,243
General	Blanket	Real Estate	35157	35157: Roofing	1,325,700	89.22%	1,182,790
General	Blanket	Real Estate	35158	35158: Lighting	1,037,224	89.22%	925,411
General	Blanket	Real Estate	35159	35159: Equipment Replacement	638,300	89.22%	569,491
General	Blanket	Real Estate	42076	42076 - OCC Renovation	936,828	89.22%	835,838

**Commonwealth Edison Company**  
**2011 Projected Plant Additions**  
(In Dollars)

Functional Class	Blanket/ Unique	Category	ITN	ITNName	Total	Juris %	Jurisdictional Amount
General	Project	Real Estate	45390	45390 RE&F IWMS project	799,982	89.22%	713,744
General	Project	Real Estate	45888	45888 Chicago North Ornamental Fence Project	16,257	89.22%	14,505
General	Project	Real Estate	45889	45889 Chicago South Ornamental Fence Project	6,453	89.22%	5,757
General	Project	Real Estate	46014	46014 Chicago South Chiller replacement project	146,000	89.22%	130,261
General	Project	Real Estate	46183	46183 Joliet Headquarters Camera Project	105,529	89.22%	94,153
<b>Real Estate Total</b>					<b>9,180,391</b>		<b>8,190,746</b>
General	Project	System Performance	43680	42056 - Chicago Ordinance Work	251,279	89.22%	224,191
General	Project	System Performance	46048	42056 - Chicago Ordinance Work	79,760	89.22%	71,162
General	Project	System Performance	46054	42056 - Chicago Ordinance Work	103,657	89.22%	92,483
General	Project	System Performance	46221	42056 - Chicago Ordinance Work	372,933	89.22%	332,731
<b>System Performance Total</b>					<b>807,629</b>		<b>720,567</b>
General	Blanket	Tools	5494	5494: ComEd Capital Tools and Repair	4,645,319	89.22%	4,144,554
<b>Tools Total</b>					<b>4,645,319</b>		<b>4,144,554</b>
General	Blanket	Vehicles	21402	21402: ComEd Fleet	26,590,000	89.22%	23,723,598
<b>Vehicles Total</b>					<b>26,590,000</b>		<b>23,723,598</b>
<b>Grand Total</b>					<b>121,318,808</b>		<b>108,194,415</b>

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
1	04CMS073	ESSJ 344 TR1 Switch Replace	18,904
2	06CMD002	Vault Roof - 1601 N Milwaukee	5,701
3	06CMS164	TSS76 STRUCTURE & CABLE	20,775
4	06NBD167	DSS513 Aurora Relocate	3,389
5	06SPS108	TDC386 TR71 Arrestors	3,678
6	06SPS171	Replace Arresters-TR71@TSS45	319
7	06SPS177	Replace Arresters - TR77@TSS45	6,298
8	06SPS178	Replace Arresters-TR78@TSS45	4,775
9	07CMD003	2040 N CLARK VAULT	36
10	07CMD010	3353 W ARTHINGTON VAULT	115
11	07CMD019	ANODE BED EM 630B	56,422
12	07CMD034	ANODE BED EM 127A	147
13	07CMS147	TSS82 TR76 BUSHING	4,675
14	07SPS021	TDC784 POWER CABLE	14,184
15	07SPS034	SWITCHES 10/2008	52,690
16	08CED002	TDC252 TR AND FEEDERS	618
17	08CMD025	Anodebed EM 142D	77,059
18	08CMS020	DSS530 SWITCHES REPLACE	10,139
19	08CMS026	ESSD775 TR INSTR REPLACE	5,024
20	08CMS070	TSS51 FRD5107 BUS DISC REPLACE	6,476
21	08CMS078	SS558 FDR418 DISC REPLACE	22,472
22	08CMS088	TSS 51 TR 21 Sec Cable Replace	72,026
23	08CMS110	TDC385 34kV Ground Discon Repl	76,338
24	08CMS112	TSS64 Bus 1 34kV Bus Pots	5,346
25	08CMS113	TSS64 Bus 4 34kV Bus Pots	5,086
26	08CMS123	SS316 Sycamore Pot TR Repl	11,795
27	08CMS134	DCC41 TR1 34KV DISC	7,940
28	08CMS157	Replace Pot TR @ TSS88	1,200
29	08CMS170	Rplc Pot TR @ TDC204	430
30	08SPS115	TSS38 HUMBOLT FIRE UPGRADES	50,508
31	08SPS152	I C Air Rights - Fire Upgrades	706,131
32	08SPS154	TSS 87 Dearborn - fire upgrade	176
33	08SPS230	TSS76 34kV Disc Replacement	3,306
34	08SPS274	TDC214 Hfmm Ests 12kV CpBnk#1	11,483
35	08SPS275	TDC214 Hfmm Ests 12kV CpBnk#2	9,090
36	08SPS290	DSS851 Wshntw 12kV PCB CpBnk#3	8,852
37	08SPS291	DSS851 Wshntw 12kV PCB CpBnk#4	15,004
38	09CMD002	EM176B REPLACE RECTIFIER	21,006
39	09CMD039	REPLACE FIRE SEALS FOR C7226	530
40	09CMD042	REPLACE CABLE447 FOR TR72 98-2	136
41	09CMD073	Disconnects TSS88 TR78BUS	405
42	09CMD099	Replace MOD Switch @ DCH18	25,648

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
43	09CMD100	EM 442C Replace Rectifier	10,114
44	09CMD101	EM 71B Replace Rectifier	816
45	09CMS015	Install Arresters @ STA 16	957
46	09CMS017	Repl 34kV Arrestors @ STA16	770
47	09CMS018	Repl Arresters @ STA 16	770
48	09CMS031	Repl Arrester @ ESSJ363	1,061
49	09CMS107	Repl Switch @ ESSJ303	12,498
50	09CMS135	EMERGENT PROJECT - TBD	20
51	09CMS166	Replace Cable @ TSS 89	1,970
52	09CMS170	Replace OVHD @ ESSD503	1,483
53	09CMS172	Replace Arrester ESSD706	844
54	09CMS190	Disconnect @ TSS85 L8565MBUS3	20,825
55	09CMS227	Replace Insulators @ TSS47 #1	257
56	09FRD009	JOHNSBURG RD IL 31 WO 6610825	44,412
57	09FRD028	O to U Grayslake @ Whitney St	0
58	09FRD060	METRA 61ST & LASALLE ADA RAMP	35,385
59	09FRD082	Grundy County Old Stage Rd 2	21,738
60	09FRD085	Realign Renwick Rd	51,611
61	09FRD093	UPRR Spur Track Add to CSX	74,056
62	09FRD104	ARGO/SUMMIT UPRR Non-Reim	8,203
63	09NBD091	401 N Cicero / OH	59,612
64	09NBD119	Nesler & South St 750 Ext	(862)
65	09NBD140	US CELLULAR 115 COMMERCE	(5,096)
66	09NBD185	Cable @ Lake Cnty Forst Presrv	16
67	09NBD186	Vault Chicago Theolog Seminary	111,644
68	09NBD195	Owens Glass 34kV OH ATO	7,977
69	09SPD060A	L1605 Tension Brace - WETLAND	197,212
70	09SPD083	Replace Battery @ TDC 559	69,513
71	09SPD117	Repl Relays @ TDC 505 Feeders	145,540
72	09SPD118	Repl Relays @ TDC505 Bus	42,694
73	09SPD119	Repl Relays @ TDC505 4kV fdr	77,987
74	09SPD120	Repl Relays @ TDC505 4kV Bus	21,269
75	09SPS003	TSS89 BEVERLY- BATTERY CABLE	55,859
76	09SPS012	MCR NON TKY W6211	36
77	09SPS072	Replace Disconnects @ ESSD438	2,246
78	09SPS077	Replace Arresters @ TSS160	(300)
79	09SPS078	Replace Arresters @ TDC560	2,073
80	09SPS079	Replace Arresters @ TDC562	1,188
81	10CED037	Retire 34kV bus at Westmont	1,756
82	10CMD014	Repl Faulty Rectifier EM 379B	1,303
83	10CMD020	Repl ATO N Shore Sanitary Dist	3,218
84	10CMD023	ESSX454 Wire Replacement L5352	(0)

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
85	10CMD032	EM 863B Replace Rectifier	11,167
86	10CMD051	L0906 PEG Maintenance	(0)
87	10CMD053	EM426-B7 Install dust anodes	20,469
88	10CMS028	Removable Links @ TSS70	24,582
89	10CMS033	Repl Battery Chargers @ DCZ310	1,734
90	10CMS044	Station Heaters @ DSS875	41,403
91	10CMS047	Repl Switch @ ESSD695	12,756
92	10CMS048	Repl Switch @ TSS64	45,287
93	10CMS053	Repl Transformer 2 DCY314	26,114
94	10CMS054	Transformer Bushings @ TSS192	40,933
95	10CMS057	Repl Relay @ TSS114	14,480
96	10CMS063	Repl Cable @ TSS88	4,532
97	10CMS070	Transformer @ DCD62 L6431 A	2,595
98	10CMS071	Transformer @ DCD62 TR51	21,572
99	10CMS072	Transformer @ DCD62 L6489 (C)	1,423
100	10CMS073	Transformer @ DCD62 L 6469 B	3,550
101	10CMS074	Transformer @ DCD62 L 6469 A	5,475
102	10CMS075	Transformer @ DCD62 L6431 B	2,931
103	10CMS076	Transformer @ DCD62 L6431 C	5,802
104	10CMS077	Repl Oil Breaker @ TSS70	97,103
105	10CMS078	Replace Disconnect SS471	24,733
106	10CMS085	Replace Relays @ TDC258	13,056
107	10CMS089	Repl Disconnect Switch TSS172	882
108	10CMS094	TSS85 RPLC SWITCH L856TBUS1	27,640
109	10CMS095	Repl Fuse Disconnect TSS131	9,608
110	10CMS097	Correct Wiring TDC457	6,875
111	10CMS098	Repl Disconnects @ DSS459	940
112	10CMS099	TSS192 Upgrading Power Feeds	23,538
113	10CMS101	Lqd Disconnect TSS64 (bus 1)	767
114	10CMS106	Repl Voltage Regulator DCS42	22,535
115	10CMS112	Replace Bushing DSS679	988
116	10CMS122	TSS78 Replace 138kV Switch	26,494
117	10CMS130	DSS884 Light Fixture Replace	365
118	10CMS132	DSS896 Light Fixture Replace	10,536
119	10CMS133	DSS875 Light Fixture Replace	3,705
120	10CMS138	TSS75 Repl Battery & Charger	59,629
121	10CMS140	Replace Regulator DCH62	42,474
122	10CMS148	TSS 57 Replace DC Panel	34,474
123	10CMS150	TSS104 TR73 NEW RELAY	8,539
124	10CMS153	TSS37 Wire Repl on a Breaker	2,105
125	10CMS156	TSS55 Cable replacement	19,168
126	10CMS158	Repl Pole top Disconnect TR71	9,497

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
127	10CMS163	Repl Circuit Breaker DSS312	41,011
128	10CMS166	TSS114 Cable replacement	12,467
129	10CMS169	TDC240 Cary: Replace Relay	(0)
130	10CMS170	DCH44 Repl Lightning Arrestors	75
131	10CMS172	DCB53 Oregon: Repl Arrestors	168
132	10CMS179	Repl cable on L7611 @ TSS76	131
133	10CMS186	TSS78 Replace Bushing	1,273
134	10CMS191	DCY365 Install Door Alarms	19,779
135	10CMS194	TSS57 Repl 12kV Bus 2 Cables	68,609
136	10CMS197	SS501 Elmhurst Fire Seals	2,135
137	10CMS198	DSS514 Install Fire Seals	1,172
138	10CMS200	DCX380 Install Fire Seals	(4,263)
139	10CMS203	DSS666 Install Fire Seals	(2,228)
140	10CMS204	DSS798 Install Fire Seals	(2,228)
141	10CMS205	DSS809 Install Fire Seals	(2,444)
142	10CMS207	DSS871 Install Fire Seals	(2,197)
143	10CMS208	DC J84 - Replace Battery	13,785
144	10CMS20WC	CARPENTERVILLE RPLC REGULATOR	18,626
145	10CMS22CC	EMERGENT PRE -SET	(0)
146	10CMS23NC	REPLACE CAPBANK CABLE TDC214	42,013
147	10CMS245	REPLACE DC CABLE TSS121-TR 77	14,926
148	10CMS247	TSS102 CABLE REPLACEMENT	1,119
149	10CMS24SC	REPLACE ATO SWITCH AT DSS450	26,236
150	10CMS255	Replace Relay TDC469	44,288
151	10CMS256	TSS114 Replace Cooling System	3,728
152	10CMS257	DCW343: Repl Regulating Relay	3,710
153	10CMS258	TSS121 Freeport: Repl Arrester	(0)
154	10CMS260	ESSX475 Replace power TR2	5,467
155	10CMS270	ESSX454 Retire/Install new ATO	686
156	10CMS272	TSS123 Marengo: Repl Arresters	942
157	10CMS275	DCH44 Ohio: Replace Arresters	75
158	10CMS276	SS312 Steward: Repl Disconnect	9,966
159	10CMS286	TSS104 Repl MOD on TR72	28,871
160	10CMS290	TDC207 Replace Disconnect	6,597
161	10CMS293	ESSD412 Repl Transformer	3,780
162	10CMS298	TSS38 12KV Cap Bank Repl	85,423
163	10CMS29CC	TDC505 RPLC CONTROL CABLE TR72	287
164	10CMS304	Replace Chager 54001 @TSS115	5,524
165	10CMS307	TDC469 Rpl G6973 feeder relays	27,352
166	10CMS308	Replace Lead Cables TSS115	8,804
167	10CMS309	Install Test Block TDC580	27,828
168	10CMS311	TSS165: Repl Battery Charger	2,323

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
169	10CMS314	Replace Bushings TR1 ESSG345	4,437
170	10CMS315	SS853 Repl 4kV Ckt 44 cable	2,635
171	10CMS316	SS853 Replace 4kV Ckt 32 Cable	5,452
172	10CMS31CC	TSS57 TR2 Relay Replacement	1,809
173	10CMS32WC	Emergent Sub-Sta Pre-set	16,735
174	10CMS330	TSS110 REPLACE SWITCH	11,626
175	10CMS333	REPLACE CABLE TDC561	5,677
176	10CMS336	DC Y365 CAMPBELL 4KV BT Close	69,684
177	10CMS337	TDC222 LAKE BLUFF INST CABLE	11,353
178	10CMS340	TDC 443 HARVEY RELAY UPGRADE	24,913
179	10CMS342	REPLACE SWITCH TDC531	14,822
180	10CMS343	DCD217 REPLACE BATTERY	6,785
181	10CMS351	REPLACE BATTERY @ DSS 558	8,751
182	10CMS353	REPLACE ARRESTORS ESSF375	1,853
183	10CMS358	TSS59 - REPLACE SIDEWALK	280
184	10CMS360	DCR19-REPLACE LTC 90 RELAY	9,714
185	10CMS362	REPLACE RELAY NC6257&NC6024	(0)
186	10CMS364	INSTALL FIRE SEALS 4KV BUS 2	20,200
187	10CMS366	REPLACE ARRSTTR71 ESSK319-1	17,881
188	10CMS382	TDC214-REPLC ATO RELAY	8,517
189	10CMS386	REPL CAP BANK 2 C PHASE TSS127	17,970
190	10CMS387	RPLC 90 DEVICE TDC414 TR72	8,216
191	10CMS414	TSS114 REPLC CABLE	12,110
192	10CMS439	DSS851-RELOCATE/RPLC PWR CABLE	9,709
193	10CMS443	TSS114 12KV JOINT LEAKING	60,952
194	10CMS51NC	TSS145-YORK CENTER, RPLC RELAY	3,584
195	10CMS71CC	NC8014 RPLC SWITCHGEAR	4,950
196	10CMS79WC	SS312 Steward: Replace Cables	683
197	10CMS85NC	DCW349 REPLACE TR WIRE	5,713
198	10CMS87	Repl Switch @ ESSD695	6,329
199	10CMSA1SC	REPLC CB TDC469-L81414 B PHASE	138,865
200	10CMSP2SC	Emergent Sub-Sta Pre-set	16,634
201	10CMS2SC	Emergent Sub-Sta Pre-set	9,365
202	10CMT149	Emergent Project TBD	2,182
203	10EVT01C	2010 Event Capital	(81)
204	10FRD006	IDOT IL RT83 @ RT132	292,132
205	10FRD016	I-57 & Manteno Rd Interchange	5,144
206	10FRD023	City of Elgin - Summit & Dundee	21,054
207	10FRD056	Grundy County Nettle School	(10,928)
208	10FRD061	CDOT St Improv Project #D-6-10	248,351
209	10FRD066	40th & Racine - 100% Reimbursa	2,946
210	10FRD068	IDOT Elston Ave Bridge @ I-94	23,565

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
211	10FRD072	O/U Romeoville Dalhardt Ave	67
212	10FRD078	IL 251 @ IL 172 RECONSTRUCTION	4,296
213	10FRD079	Bridgeview 71st ST & CSX RR	9,693
214	10FRD081	Pingree Rd-Cog Circle to UPRR	680
215	10FRD082	ARCHER LEMONT ROAD WIDENING	23,750
216	10FRD083	JOE ORR ROAD EXTENSION	13,363
217	10FRD084	IL RT 58 BASSWOOD TO PLUM GROV	20,143
218	10FRD095	IL 50 & I-57 RAM CONSTRUCTION	10,181
219	10FRD096	IL 31 & KLASEN & VIRGINIA	9,217
220	10GED009	Biogas Energy - Streator SCADA	(1,424)
221	10NBD003	Grande Prairie Treatment Plant	(4,470)
222	10NBD011	NB TOUHY CENTER	3,671
223	10NBD013	NB 2425 N Sheffield	95
224	10NBD040	West over Fort Sheridan	43,016
225	10NBD042	5215 N California	(41,896)
226	10NBD043	4543 N LINCOLN	66,044
227	10NBD044	35354 Ann Kiley Center ATO	2,111
228	10NBD053	900 N. MICHIGAN INSTALL CABLE	132,086
229	10NBD066	PRAIRIEVIEW POLE RELOCATION	(93,574)
230	10NBD068	COSTCO ASHLAND AVE	749
231	10NBD070	Tinley Metra Station	(51,641)
232	10NBD074	NORTHLAKE OVH RELOCATION	(15,298)
233	10NBD076	MT SINAI HOSPITAL 1545 S. CALI	(32,627)
234	10NBD077	ZION STATION DECOMMISSION	(165,895)
235	10NBD080	U OF C PSME BLDG WO 06927624	(20,603)
236	10NBD082	U OF C ECC LAB WO 06905494	223
237	10NBD085	45788 AMTRAK 1699 S. LUMBER	99,949
238	10NBD087	45938 544 W. OAK ST	(34,577)
239	10NBD091	GODLEY WTP	10,274
240	10NBD093	WILLIAM JONES HIGH SCHOOL	6,155
241	10NBD095	NB-WALMART- JOHNSBUG RELO	7,470
242	10NBD098	INSTALL NEW CABLE	(21,826)
243	10NBD103	71 W. HUBBARD - AMLI	18,171
244	10NBD105	3151 W. WALNUT	29,157
245	10NBD106	STATEWAY GARDENS RELO	1,285
246	10NBD107	REYES HOLDINGS - 9700 W HIGGIN	(15,818)
247	10NBD108	PULLMAN WAL-MART POLE LINE REL	1,387
248	10NBD109	W. RANDOLPH AT&T MOBILITY	87,019
249	10SPD002	G144 Spacer Cable Project	21,609
250	10SPD003	Cap and Pin Repl @ TSS42	27,849
251	10SPD011	Repl Battery/Charger @ TDC260	25,798
252	10SPD012	Repl Battery/Charger @ TDC555	77,338

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)	(B)	(C)	
253	10SPD013	Repl Batter/Charger @ TDC552	46,636
254	10SPD016	Repl Conduit on line 15313	109
255	10SPD022	DSS750 Replace Battery Cable	28,749
256	10SPD041	Replace PCB TR1 ESSY547	91,001
257	10SPD054	Replace TR77 @ TSS133	67,535
258	10SPD056	REPLACE 34KV LINE RELAY:DSS471	35,618
259	10SPD057	REPLACE 34KV LINE RELAY:DSS471	15,039
260	10SPD058	REPLACE 34KV LINE RELAY:DSS471	15,017
261	10SPD077	MAINLINE CABLE REPLC W597	52,079
262	10SPS015	Lighting System DSS761 Wendell	16,538
263	10SPS016	Lighting System DSS750 Cragin	7,778
264	10SPS017	Lighting System DSS741 Pershin	14,634
265	10SPS018	Lighting System DSS821 Marquet	18,004
266	10SPS019	Lighting System DSS851 Washten	14,877
267	10SPS021	Lighting System DDCY302, 27th	26,699
268	10SPS036	Repl Battery & Charger TDC212	39,020
269	10SPS038	Repl Battery & Charger TDC557	36,932
270	10SPS039	Repl Battery & Charger TDC565	19,186
271	10SPS057	Repl Battery TDC452 Glenwood	27
272	10SPS058	Repl Battery TDC433 Channahon	27,577
273	10SPS059	Repl Battery TDC531 Bridgeview	12,477
274	10SPS076	Rockford HQ: Replace Battery	12,868
275	10SPS082	TDC840 Repl Battery & Charger	780
276	10SPS083	ESSD727 Repl Battery & Charger	31,760
277	10SPS084	TDC505 Repl Battery & Charger	226
278	10SPS085	Sta 13 Repl Battery & Charger	5,487
279	10SPS095	RELAY UPGRADE ON L19201	17,753
280	10SPS096	RELAY UPGRADE ON L19202	6,314
281	10SPS097	RELAY UPGRADE ON L19203	6,314
282	10SPS098	RELAY UPGRADE ON L19204	8,419
283	10SPS099	DCJ97 REPLACE BATTERY CABLES	10,978
284	10SPS116	RELAY UPGRADES AT TDC840	7,221
285	10SPS117	RELAY UPGRADES AT TDC814	1,859
286	10SPS118	RELAY UPGRADES AT TSS55	11,963
287	10SPS119	RELAY UPGRADES AT TSS82	2,982
288	10SPS121	RELAY UPGRADES AT TSS33	5,374
289	10SPS124	TSS33 HAYFORD UFLS UPGR RELAY	584
290	10SPS126	TSS33 RELAY UPGR 3331,3332	25,764
291	10SPS127	TSS33 RELAY UPGR 3334,3336	8,801
292	10SPS128	TSS33 RELAY UPGR 3337,3338	2,611
293	10SPS130	TSS32 RELAY UPGR 3250 & 3258	4,985
294	10SPS173	ARC FLASH: TSS57	4,645

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2010

Line No.	Distribution Project ID	Description	CWIP Amount as of 12/31/2010
(A)		(B)	(C)
295	10SPS174	ARC FLASH: TSS57	9,293
296	10SPS183	69KV RELAYS L69SD TSS165	5,502
297	10SPS184	69KV RELAYS L69SD TSS164	5,679
298	10SPS185	69KV RELAYS L69SD TSS162	5,679
299	10SPS186	69KV RELAYS L69ST TSS163	5,679
300	10SPS189	69KV RELAYS L69PT TSS194	5,679
301	10SPS190	69KV RELAYS L69PT TSS162	5,679
302	10SPS205	TDC411, ROMEOVILLE - BATTERY	813
303	10SPS206	TDC414 ROBERTS RD - BATTERY	1,626
304	10SPS208	TDC465 SOUTH HOLLAND - BATTERY	813
305	10SPS214	BITRONICS METER AC TO DC CONV	2,826
306	10SPS271	INSTALL UNDERFREQ PANEL TDC559	727
307	BCMD003S	Emergency Cable ReplaceOutChgo	75,971
308	BCMD008C	Chgo Line Clear backlog Jan 06	141,958
309	CSFMCAP	F&MS General Capital	234,229
310	DRSWTCH7	Demand Response Switch	48,479
311	ECCRELAF	Cust Relo Req Chgo Com OH	(651)
312	EOCNEWAS	New Com OHService Outside Chgo	(0)
313	EORNEWAS	New Res OHService Outside Chgo	0
314	MCCBLF	CABLE FAULT REPAIRS	(19,193)
315	MCOH4KIC	CM Repair - Dist Circuits IC	(122,456)
316	RPTRFD	Repair Power Transformers-Dist	0
317	Total Distribution CWIP at 12/31/10 Not Eligible for AFUDC		<u>\$ 6,224,606</u>
318	Total CWIP Balance as of 12/31/10 (FERC Form 1, Page 216)		<u>\$ 207,041,765</u>
319	5% Threshold for Schedule B-7.1		<u>\$ 10,352,088</u>

**Commonwealth Edison Company**

Cash Working Capital  
Calendar Year 2010  
(In Thousands)

Line No.	Description (A)	Amount (B)	Source (C)
1	Total Operating Revenues	\$ 2,169,227	Schedule C-1, Line 3, Column F
2	Less: Uncollectible Accounts	(16,671)	Schedule C-16, Line 1, Column D
3	Less: Depreciation & Amortization	(405,551)	Schedule C-1, Line 13, Column F
4	Less: Regulatory Debits	(29,656)	Schedule C-1, Line 15, Column F
5	Less: Pension Asset Cost Funding	(34,548)	Schedule C-1, Line 16, Column F
6	Less Deferred Taxes and ITC	(442,607)	Schedule C-1, Line 22 + Line 23, Column F
7	Less: City of Chicago Dark Fiber Tax	(74)	Schedule C-18
8	Less: Return on Equity	(310,423)	From line 10 below
9	Total Revenues for CWC calculation	<u>\$ 929,697</u>	
10	Total Rate Base	\$ 6,647,180	Schedule B-1
11	Equity Weighted Component	4.67%	Schedule D-1
12	Return on Equity	<u>\$ 310,423</u>	
13	Other O & M Expenses	\$ 1,422,689	Schedule C-1, Line 18, Column F
14	Payroll and Withholdings	(264,611)	From line 26 below
15	Inter Company Billings	(91,985)	Schedule C-13
16	Inter Company Billings - Pass throughs	(32,391)	Schedule C-13
17	Employee Benefits Expense - Pension and OPEB	(112,785)	Schedule C-11.3, allocated
18	Employee Benefits Expense - Other	(52,652)	Schedule C-11.3, allocated
19	Uncollectible Accounts	(16,671)	From line 2 above
20	Depreciation and Amortization	(405,551)	From line 3 above
21	Regulatory Debits	(29,656)	From line 4 above
22	Pension Asset Cost Funding	(34,548)	From line 5 above
23	Taxes Other than Income Taxes	(109,085)	Schedule C-1, Line 14, Column F
24	Property Leases	<u>(29,771)</u>	ComEd Exhibit 8.2 - Lead Lag Study
25	Other Operations & Maintenance	<u>\$ 242,983</u>	
26	Payroll and Withholdings - Total	\$ 293,336	Schedule C-11.1, Line 8, Column B
27	Less: Power Production	(1,432)	Schedule C-11.1, Line 2, Column B
28	Less: Transmission	<u>(27,293)</u>	Schedule C-11.1, Line 3, Column B
29	Payroll and Withholdings - Distribution, Customer Accts and A&G	<u>\$ 264,611</u>	

**Commonwealth Edison Company**

Cash Working Capital  
Calendar Year 2010  
(In Thousands)

Line No.	Description (A)	Amount (B)	Source (C)
1	Total Operating Revenues	\$ 2,159,282	Schedule C-1, Line 3, Column F
2	Less: Uncollectible Accounts	(16,671)	Schedule C-16, Line 1, Column D
3	Less: Depreciation & Amortization	(405,551)	Schedule C-1, Line 13, Column F
4	Less: Regulatory Debits	(29,656)	Schedule C-1, Line 15, Column F
5	Less: Pension Asset Cost Funding	(34,548)	Schedule C-1, Line 16, Column F
6	Less: Deferred Taxes and ITC	(442,607)	Schedule C-1, Line 22 + Line 23, Column F
7	Less: City of Chicago Dark Fiber Tax	(74)	Schedule C-18
8	Less: Return on Equity	(304,434)	From line 10 below
9	Total Revenues for CWC calculation	<u>\$ 925,741</u>	
10	Total Rate Base	\$ 6,647,036	Schedule B-1
11	Equity Weighted Component	4.58%	Schedule D-1
12	Return on Equity	<u>\$ 304,434</u>	
13	Other O & M Expenses	\$ 1,422,689	Schedule C-1, Line 18, Column F
14	Payroll and Withholdings	(264,611)	From line 26 below
15	Inter Company Billings	(91,985)	Schedule C-13
16	Inter Company Billings - Pass throughs	(32,391)	Schedule C-13
17	Employee Benefits Expense - Pension and OPEB	(112,785)	Schedule C-11.3, allocated
18	Employee Benefits Expense - Other	(52,652)	Schedule C-11.3, allocated
19	Uncollectible Accounts	(16,671)	From line 2 above
20	Depreciation and Amortization	(405,551)	From line 3 above
21	Regulatory Debits	(29,656)	From line 4 above
22	Pension Asset Cost Funding	(34,548)	From line 5 above
23	Taxes Other than Income Taxes	(109,085)	Schedule C-1, Line 14, Column F
24	Property Leases	(29,778)	ComEd Exhibit 8.2 - Lead Lag Study
25	Other Operations & Maintenance	<u>\$ 242,976</u>	
26	Payroll and Withholdings - Total	\$ 293,336	Schedule C-11.1, Line 8, Column B
27	Less: Power Production	(1,432)	Schedule C-11.1, Line 2, Column B
28	Less: Transmission	(27,293)	Schedule C-11.1, Line 3, Column B
29	Payroll and Withholdings - Distribution, Customer Accts and A&G	<u>\$ 264,611</u>	

**Commonwealth Edison Company****Jurisdictional Materials & Supplies Inventory Balance Based on a 13-Month Average**

(In Thousands)

<u>Line No.</u>	<u>Description</u> (A)	<u>Total Company</u> (B)
1	Year End Material and Supplies Inventory Balance - 2010 FERC Form 1, Page 271	
2	Transmission Related (Estimated)	\$ 43,198
3	Distribution Related (Estimated)	28,710
4	Total Account 154	<u>\$ 71,908</u>
5	Distribution Related Inventory as a Percent of Total Inventory	<u>39.93%</u>
6	13-Month Average M&S Inventory Balance (See Schedule B-8.1, Page 2)	<u>\$ 72,446</u>
7	13-Month Jurisdictional M&S Balance (Line 5 * Line 6)	<u>\$ 28,925</u>
8	Accounts Payable associated with materials and supplies at	
9	December 31 (See B-8.1, Page 2, Line 15, Column (E))	<u>\$ (13,258)</u>
10	Jurisdictional Accounts Payable balance at December 31	
11	(Line 5 * Line 9)	<u>\$ (5,293)</u>

**Commonwealth Edison Company**  
Functionalization of Deferred Assets in Rate Base  
2010 Actual  
(In Thousands)

Line No.	Description (A)	12/31/2010 Actual (1) (B)	Transmission (C)	Distribution (D)	Customer (E)	Jurisdictional Portion	
						Amount (F)	Percent (G)
<u>Regulatory Assets (182.3)</u>							
1	Capitalized incentive costs (2)	\$ 8,439	\$ -	\$ 8,439	\$ -	\$ 8,439	100.00%
<u>Deferred Debits (186)</u>							
2	Cook County Forest Preserve District Fees (2)	1,454		1,454		1,454	100.00%
3	Long-Term Receivable from MBA Plan (3)	2,945	317	1,487	1,140	2,628	89.22%
4	Total Deferred Debits	\$ 4,399	\$ 474	\$ 2,221	\$ 1,703	\$ 4,082	

Notes:

(1) See Schedule B-10, Page 4 for additional detail.

(2) Assigned 100% to jurisdictional.

(3) Allocated based on 2010 Wages and Salaries allocator,  
see WPA-5, Page 1, Column D.

100.0%	10.78%	50.50%	38.72%
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**Commonwealth Edison Company**  
 Net Change -- Deferred Assets in Rate Base  
2010 Actual  
 (In Thousands)

Line No.	Description (A)	Net Change 2010 Actual (B)	Depreciation / Amortization (C)	Expense Accrual (D)	Funding Payments (E)	Other (F)
<u>Regulatory Assets (182.3)</u>						
1	Capitalized incentive costs	\$ (242)	\$ (242)	\$ -	\$ -	\$ -
<u>Deferred Debits (186)</u>						
2	Cook County Forest Preserve District Fees	\$ 458	\$ (136)	\$ -	\$ 594	\$ -
3	Long-Term Receivable from MBA Plan	282	-	282	-	-
4	Total Deferred Debits	\$ 740	\$ (136)	\$ 282	\$ 594	\$ -

**Commonwealth Edison Company**  
Functionalization of Deferred Liabilities in Rate Base  
2010 Actual  
(In Thousands)

Line No.	Description (A)	12/31/2010 Actual (1) (B)	Transmission (C)	Distribution (D)	Customer (E)	Jurisdictional Amount (G)
<u>Operating Reserves (228)</u>						
1	Accumulated Provision for Injuries & Damages	(2) \$ (53,670)	\$ (5,786)	\$ (27,103)	\$ (20,781)	\$ (47,884)
2	Accumulated Provision for Pensions & Benefits	(2) (314,602)	(33,914)	(158,874)	(121,814)	(280,688)
3	Accumulated Miscellaneous Operating Provisions	(3) (6,006)	-	(6,006)	-	(6,006)
4	Total Operating Reserves	<u>\$ (374,278)</u>	<u>\$ (39,700)</u>	<u>\$ (191,983)</u>	<u>\$ (142,595)</u>	<u>\$ (334,578)</u>
5	<u>Asset Retirement Obligations (ARO) (230)</u>	(4) <u>\$ (104,936)</u>	<u>\$ -</u>	<u>\$ (29,561)</u>	<u>\$ -</u>	<u>\$ (29,561)</u>
<u>Deferred Credits (253)</u>						
6	Deferred Rents	\$ (10,413)	\$ (1,122)	\$ (9,291)	\$ -	\$ (9,291)
	Deferred Rent on Property not used in Delivery					
7	Service	(5)	2	21		21
8	Deferred Benefits - ACRS Deductions Sold	(6) (1,893)	(409)	(1,485)	-	(1,485)
9	Total Deferred Credits	<u>\$ (12,306)</u>	<u>\$ (1,529)</u>	<u>\$ (10,754)</u>	<u>\$ -</u>	<u>\$ (10,754)</u>

Notes:

- (1) See Schedule B-10, Page 5.
- (2) Allocated based on 2010 actual Wages and Salaries allocator. See WPA-5, Page 1, Column D.
- (3) Consists of Environmental liabilities, which are non- bypassable; therefore assigned 100% to Distribution.
- (4) Asset Retirement Costs (ARC) and ARO are excluded except for the portion of ARO attributable to the removal reserve. Assigned based upon a detailed analysis of the ARO Regulatory Liability accounts. See WPB-10 Page 4-Removal ARO.
- (5) The exclusion of \$23 from the book balance of \$(10,413) for Deferred Rent, attributable to the Edison Building as shown on Page 5.
- (6) Allocated based on 2010 Net Plant allocator. Transmission 21.58%, Distribution 78.42%. See WPA-5, Page 2.

**Commonwealth Edison Company**  
Net Change- Deferred Liabilities in Rate Base  
2010 Actual  
(In Thousands)

Line No.	Description (A)	Amortization / Accretion (B)	Expense Accrual (C)	Payments / Settlements (D)	Other (E)	Net Change 2010 Actual (F)
<u>Operating Reserves (228)</u>						
1	Accumulated Provision for Injuries & Damages	\$ -	\$ (12,018)	\$ 11,376	\$ -	\$ (642)
2	Accumulated Provision for Pensions & Benefits	-	(98,047)	66,316	5,457	(26,274)
3	Accumulated Miscellaneous Operating Provisions	-	(15,903)	7,991	-	(7,912)
4	Total Operating Reserves	<u>\$ -</u>	<u>\$ (125,968)</u>	<u>\$ 85,683</u>	<u>\$ 5,457</u>	<u>\$ (34,828)</u>
5	<u>Asset Retirement Obligations (ARO) (230)</u>	<u>\$ (10,228)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (10,228)</u>
<u>Deferred Credits (253)</u>						
6	Deferred Rents	\$ 1,835	\$ -	\$ -	\$ -	\$ 1,835
7	Deferred Benefits - ACRS Deductions Sold	946	-	-	-	946
8	Total Deferred Credits	<u>\$ 2,781</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,781</u>

**Commonwealth Edison Company**  
Deferred Credits - Deferred Rents (253900)  
2010 Actual  
(In Thousands)

Line No.	Description/Location (A)	FERC Form 1 Balance (B)	Adjustments (1) (C)	Adjusted Balance (D)
1	Balance at 1/1/10 - (Account 253900)	\$ (12,248)	\$ 17	\$ (12,231)
Amortization - 2010				
2	Edison Building	(6)	6	-
3	Total Amortization - 2010	\$ (6)	\$ 6	\$ -
Accretion - 2010				
4	Libertyville Sublease	\$ 90	\$ -	\$ 90
5	Lincoln Center 2 & 3	1,389	-	1,389
6	Oakbrook Customer Care Center	21	-	21
7	Lemont Building	3	-	3
8	One Financial Place	151	-	151
9	IBM Lincoln Center Sublease	81	-	81
10	Chicago Loop Tech	106	-	106
11	Total Accretion - 2010	\$ 1,841	\$ -	\$ 1,841
12	Net Amortization / Accretion	(2) \$ 1,835	\$ 6	\$ 1,841
13	Balance at 12/31/10 - (Account 253900)	\$ (10,413)	\$ 23	\$ (10,390)

Notes:

- (1) Deferred Rent balance for the Edison Building is removed because there is no distribution function.  
(2) The net change in the deferred rent liability account is charged to FERC Account 931000 (Rent Expense).

**Commonwealth Edison Company**  
**Additions To and Transfers From Customer Advances For Construction**  
(In Dollars)

Line No.	Description (A)	Balance as of December 31:			
		2010 (B)	2009 (C)	2008 (D)	2007 (E)
1	Line Extension Deposits (1)	\$ (46,953,444)	\$ (46,772,679)	\$ (40,679,259)	\$ (22,083,078)
2	Customer Advances for Construction (2)	(5,297,146)	(5,393,330)	(6,475,202)	(10,778,674)
3	Customer Advances - IPPs (3)	<u>(8,032,295)</u>	<u>(18,670,158)</u>	<u>(17,144,607)</u>	<u>(17,891,518)</u>
4	Total Account 252 - Customer Advances	<u>\$ (60,282,885)</u>	<u>\$ (70,836,167)</u>	<u>\$ (64,299,068)</u>	<u>\$ (50,753,270)</u>

Notes:

- (1) Refundable deposits for line extensions are collected under Rider DE, Distribution System Extensions.
- (2) Deposits related to construction or expense projects are transferred to related account as work is completed.
- (3) Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers.

**Commonwealth Edison Company**  
**Additions To and Transfers From Customer Advances For Construction (1)**  
(In Dollars)

Line No.	Description (A)	Beg Bal (B)	Adds (C)	Refunds (D)	Transfers (E)	End Balance (F)
<b>Activity in 2007</b>						
1	Line Extension Deposits	\$ (5,075,938)	\$ (16,989,897)	\$ 411,210	\$ (428,453)	\$ (22,083,078)
2	Customer Advances for Construction - Utility T&D	(12,489,045)	(4,667,968)	1,480,016	4,898,322	(10,778,674)
3	Customer Advances for Construction - Pole Attach (2)	(187,977)	(250)	94,944	93,283	-
4	Customer Advances - IPPs	(7,733,400)	(15,084,008)	238,714	4,687,177	(17,891,518)
5	Total Account 252	<u>\$ (25,486,360)</u>	<u>\$ (36,742,123)</u>	<u>\$ 2,224,885</u>	<u>\$ 9,250,329</u>	<u>\$ (50,753,270)</u>
<b>Activity in 2008</b>						
6	Line Extension Deposits	\$ (22,083,078)	\$ (18,348,994)	\$ 3,836,765	\$ (4,083,952)	\$ (40,679,259)
7	Customer Advances for Construction - Utility T&D	(10,778,674)	(10,218,230)	515,810	14,005,892	(6,475,202)
8	Customer Advances - IPPs	(17,891,518)	(14,906,441)	1,145,493	14,507,858	(17,144,607)
9	Total Account 252	<u>\$ (50,753,270)</u>	<u>\$ (43,473,665)</u>	<u>\$ 5,498,068</u>	<u>\$ 24,429,799</u>	<u>\$ (64,299,068)</u>
<b>Activity in 2009</b>						
10	Line Extension Deposits	\$ (40,679,259)	\$ (8,401,526)	\$ 2,010,705	\$ 297,402	\$ (46,772,679)
11	Customer Advances for Construction - Utility T&D	(6,475,202)	(3,637,709)	73,000	4,646,580	(5,393,330)
12	Customer Advances - IPPs	(17,144,607)	(36,550,190)	400,000	34,624,640	(18,670,158)
13	Total Account 252	<u>\$ (64,299,068)</u>	<u>\$ (48,589,425)</u>	<u>\$ 2,483,704</u>	<u>\$ 39,568,621</u>	<u>\$ (70,836,167)</u>
<b>Activity in 2010</b>						
14	Line Extension Deposits	\$ (46,772,679)	\$ (2,895,535)	\$ 3,091,697	\$ (376,926)	\$ (46,953,444)
15	Customer Advances for Construction - Utility T&D	(5,393,330)	(11,066,158)	203,410	10,958,932	(5,297,146)
16	Customer Advances - IPPs	(18,670,158)	(11,727,730)	2,701,173	19,664,420	(8,032,295)
17	Total Account 252	<u>\$ (70,836,167)</u>	<u>\$ (25,689,423)</u>	<u>\$ 5,996,280</u>	<u>\$ 30,246,426</u>	<u>\$ (60,282,885)</u>

Notes:

(1) Totals may not add due to rounding

(2) Beginning in 2007 the amounts collected from cable companies to prepare poles for attachments is recorded in account 416, Costs and Expenses of Merchandising, Jobbing and Contract Work, as a credit to expense.