

COMMONWEALTH EDISON COMPANY  
SUMMARY OF ADJUSTMENTS TO RATE BASE  
(\$000)

	<u>Provision for Bad Debt</u>	<u>Reserve for Employee Litigation</u>	<u>Supp Employee Retirement Plan</u>	<u>Accrued Vacation</u>	<u>Accrued Incentive</u>	<u>Initial Payments Contracts</u>	<u>2011 Plant Adds</u>	<u>Totals</u>
Plant in Service								-
Accumulated Depreciation & Amortization	-	-	-	-	-	-	-	-
Net Plant in Service	-	-	-	-	-	-	-	-
CWIP								-
Property Held for Future Use								-
CWC								-
ADIT	(19,440)	(4,688)	(5,067)	1,678	(8,908)		(265,681)	(302,105)
Materials and Supplies Inventories								-
Regulatory Assets								-
Deferred Debits								-
Operating Reserves				(43,341)	(27,518)			(70,859)
Asset Retirement Obligation								-
Deferred Credits						(5,490)		(5,490)
Other Deferred Charges								-
Customer Deposits								-
Customer Advances	-	-	-	-	-	-	-	-
Total	<u>(19,440)</u>	<u>(4,688)</u>	<u>(5,067)</u>	<u>(41,663)</u>	<u>(36,426)</u>	<u>(5,490)</u>	<u>(265,681)</u>	<u>(378,455)</u>

Schedule DJE-1.1

COMMONWEALTH EDISON COMPANY  
 ACCUMULATED DEFERRED INCOME TAXES  
 (\$000)

	(1) Provision for <u>Bad Debt</u>	(2) Reserve for Employee <u>Litigation</u>	(2) Supp Employee Retirement <u>Plan</u>
Adjustment to ADIT	<u>(19,440)</u>	<u>(4,688)</u>	<u>(5,067)</u>
Effect on Pension Funding Costs (3)	6.37%		<u>\$ 323</u>

Sources:

(1)	ComEd Ex. 4.2, WP 4	29,848	
	Allocation to Distribution	<u>34.87%</u>	Schedule FR A-2
	ADIT Allocated to Distribution	10,408	
	Company Allocation	<u>29,848</u>	
	Adjustment to Company Position	<u>(19,440)</u>	
(2)	ComEd Ex. 4.2, WP 4		
(3)	Schedule FR C-3		

COMMONWEALTH EDISON COMPANY  
OPERATING RESERVES  
(\$000)

		(1)	(2)
		Accrued	Accrued
		<u>Vacation</u>	<u>Incentive</u>
Jan-10			(56,800)
Feb-10			(9,900)
Mar-10			(12,300)
Apr-10			(14,400)
May-10			(18,400)
Jun-10			(21,400)
Jul-10			(32,100)
Aug-10			(34,600)
Sep-10			(38,800)
Oct-10			(42,900)
Nov-10			(47,300)
Dec-10			<u>(57,300)</u>
Average Balance		(49,500)	(32,183)
Jurisdictional Allocator	(3)	<u>89.22%</u>	<u>89.22%</u>
Jurisdictional Balance		(44,164)	(28,714)
Accounted for in Cash Working Capital	(4)	<u>(823)</u>	<u>(1,196)</u>
Adjustment to Operating Reserves		<u>(43,341)</u>	<u>(27,518)</u>
Related ADIT	(5)	39.745%	17,553
ADIT per ComEd	(6)		<u>15,875</u>
Adjustment to ADIT			<u>1,678</u>
			<u>(8,908)</u>

## Sources:

- (1) Response to AG Data Request 5.02
- (2) Response to AG Data Request 5.05
- (3) Schedule FR A-2
- (4) Response to AG Data Request 6.06
- (5) Jurisdictional Balance \* Tax Rate
- (6) ComEd Ex. 4.2, WP 4

COMMONWEALTH EDISON COMPANY  
DEFERRED LIABILITIES  
(\$000)

Initial Payments - Contracts	(1)	(7,001)
Net Plant Allocator	(2)	<u>78.42%</u>
Adjustment to Deferred Credits		<u>(5,490)</u>

Sources

- (1) 2010 FERC Form 1, Page 269
- (2) Schedule FR A-2

## Schedule DJE -1.4

COMMONWEALTH EDISON COMPANY  
PROJECTED PLANT ADDITIONS - ADIT  
(\$000)

2011 Projected Plant Additions, Tax Depreciation	(1)	684,431
Book Depreciation	(2)	<u>15,967</u>
Excess of Tax over Book Depreciation		668,464
Combined Tax Rate		<u>39.745%</u>
Adjustment to ADIT		<u>(265,681)</u>

## Source:

- (1) Schedule FR B-1, Line 50 + Line 52
- (2) Schedule FR C-2