

DIRECT TESTIMONY

of

RICHARD W. BRIDAL II
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Tariffs and charges submitted pursuant to
Section 16-108.5 of the Public Utilities Act
Commonwealth Edison Company

Docket No. 11-0721

January 13, 2012

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1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Richard W. Bridal II. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. By whom are you employed and in what capacity?**

6 A. I am employed as an Accountant in the Accounting Department of the Financial
7 Analysis Division of the Illinois Commerce Commission (“Commission”).

8 **Q. Please describe your background and professional affiliations.**

9 A. I am a Certified Public Accountant with a Bachelor of Business in Accountancy
10 from Western Illinois University. Prior to joining the Commission Staff (“Staff”) in
11 October 2008, I was employed for 8 years as an auditor by the Medicare Part A
12 Fiscal Intermediary for Illinois.

13 **Q. Have you previously testified before this Commission?**

14 A. Yes, I have testified before the Commission on several occasions.

15 **Q. What is the purpose of your testimony in this proceeding?**

16 A. I have reviewed and analyzed Commonwealth Edison Company’s (“ComEd” or
17 “Company”) filing, and the underlying data.

18 The purpose of my testimony is to:

- 19 1. Propose an adjustment to reduce 2011 projected plant additions and
20 related accumulated depreciation and depreciation expense;

- 21 2. Propose an adjustment to remove non-AFUDC CWIP from 2010 rate
22 base;
- 23 3. Propose an adjustment to reduce general and intangible plant, resulting
24 from the change in allocation methods applied to general and intangible
25 plant, as proposed by Staff witness Philip Rukosuev;
- 26 4. Propose an adjustment to the “roll forward” of 2011 accumulated
27 depreciation on historical plant in service as of December 31, 2010;
- 28 5. Recommend the Commission order an original cost finding which
29 accounts for the Commission’s previous original cost finding issued in ICC
30 Docket No. 10-0467, plant additions set forth in the Company’s 2010
31 FERC Form 1, and related adjustments set forth in Staff testimony; and
- 32 6. Recommend the Company complete a depreciation study, the results of
33 which should be incorporated in its future rate filings.

34 **Schedule Identification**

35 **Q. Are you sponsoring any schedules as part of your testimony?**

36 A. Yes. I am sponsoring the following schedules for the Company, which shows
37 data for 2010:

38 Adjustment Schedules

39 Schedule 5.01 Adjustment to Reduce 2011 Projected Plant Additions

40 Schedule 5.02 Adjustment to Remove Specific Non-AFUDC CWIP from
41 2010 Rate Base

42 Schedule 5.03 Adjustment for Change in General & Intangible Plant
43 Allocation Method
44 Schedule 5.04 Adjustment to 2011 Accumulated Depreciation on 2010
45 Historical Plant

46 Original Cost Determination Schedule

47 Schedule 5.05 Calculation of Original Cost of Plant in Service as of
48 December 31, 2010

49 **2011 Projected Plant Additions**

50 **Q. Describe Schedule 5.01, Adjustment to Reduce 2011 Projected Plant**
51 **Additions.**

52 A. Schedule 5.01 reduces the Company's 2011 projected plant additions to: 1)
53 remove various projects that are no longer projected to be in service in 2011; 2)
54 reduce the total amount of plant additions based on a historical comparison of
55 budgeted and actual plant additions; and 3) reduce related 2011 accumulated
56 depreciation and depreciation expense on 2011 plant additions.

57 **Q. Why does the adjustment reflected on Schedule 5.01 remove from the**
58 **Company's projected 2011 plant additions various projects that are no**
59 **longer projected to be in service in 2011?**

60 A. Staff witness Yassir Rashid, ICC Staff Exhibit 8.0, provides the basis for this part
61 of the adjustment. My Schedule 5.01 merely reflects the quantification of the
62 impact of removing projects that are cancelled or have a completion date after
63 the end of 2011.

64 **Q. Why does the adjustment reflected on Schedule 5.01 further reduce 2011**
65 **projected plant additions based on a historical comparison of budgeted**
66 **and actual plant additions?**

67 A. I am sponsoring the second part of the adjustment that reduces the level of 2011
68 projected plant additions based on the Company's past performance in meeting
69 its plant additions budget. This part of the adjustment is based on ComEd's
70 response to Staff data request ("DR") RWB 2.03 (Staff Ex. 5.0, Attachment A)
71 which indicates that for the five year period covering calendar years 2006
72 through 2010, actual plant additions have averaged only 94% of budgeted plant
73 additions. Further, through October 2011, actual plant additions are tracking at
74 only 90% of budget. Adjusting the 2011 projected plant additions to reflect the
75 Company's historical spending variance from budgeted plant additions provides a
76 more realistic projection of the 2011 additions to plant in service. Given these
77 observations, I propose a more reasonable level of 2011 projected plant
78 additions to be 94% of the original budget proposed by the Company.

79 **Q. Is the adjustment to reduce the level of 2011 projected plant additions**
80 **based on the Company's past performance in meeting its plant additions**
81 **budget supported by any other Staff witness?**

82 A. Yes. Staff witness Rashid also made similar observations regarding actual
83 versus budget results in his testimony, ICC Staff Exhibit 8.0, regarding 22
84 specific projects the Company completed prior to the start of the current
85 proceeding (November 8, 2011). As such, Mr. Rashid supports my adjustment to
86 reduce 2011 projected plant additions.

87 **Q. Please explain the third part of the adjustment, which reduces 2011**
88 **depreciation expense and accumulated depreciation on 2011 projected**
89 **plant additions.**

90 A. The adjustment presents a more accurate calculation of the impact on
91 depreciation expense and accumulated depreciation on 2011 projected plant
92 additions (as adjusted by Staff). The Company proposal calculates a full year of
93 depreciation on total 2011 projected plant additions by applying the Estimated
94 Depreciation Rate by Functional Class to the entire balance of 2011 projected
95 plant additions (less 5 year average retirements). This approach overstates
96 depreciation expense on 2011 projected plant additions.

97 **Q. How does the Company's proposal to use total 2011 projected plant**
98 **additions in its calculation of 2011 depreciation amounts overstate 2011**
99 **depreciation expense and accumulated depreciation?**

100 A. By using the total 2011 projected plant additions, the Company proposal
101 calculates a full year of depreciation expense and accumulated depreciation on
102 all plant projected to be placed into service during 2011, regardless of the in-
103 service dates of those projects. In effect, this assumes that all 2011 plant
104 additions are put into service and depreciated starting January 1, 2011.
105 Referring to ICC Staff Schedule 8.1, it is obvious that not all 2011 projected plant
106 additions were put into service on January 1, 2011. Thus, not all 2011 projected
107 plant additions should accrue a full year of depreciation expense and
108 accumulated depreciation and, as such, the Company's proposed 2011

109 depreciation expense and accumulated depreciation for 2011 projected plant
110 additions is overstated.

111 **Q. How does your proposed adjustment determine a more accurate amount of**
112 **2011 depreciation expense and accumulated depreciation on 2011**
113 **projected plant additions?**

114 A. The adjustment calculates a pro-rated amount of depreciation on 2011 projected
115 plant additions (as adjusted by Staff) using a two-step process:

- 116 1. Determine the average net 2011 projected plant additions by dividing by two
117 the 2011 projected plant additions (as adjusted in the sections above) less the
118 5 year average retirements (from ComEd Sch B-2.5, P. 2, Lns 1-3, Col (B));
119 and
- 120 2. Apply the Estimated Depreciation & Amortization Rate by Functional Class
121 determined by the Company on ComEd Sch B-2.5, P. 2, Lns 6-8, Col (E), to
122 the amount determined in step 1 to arrive at the 2011 depreciation expense
123 on average projected 2011 plant additions. The related accumulated
124 depreciation is the numerical opposite of the depreciation expense.

125 **Q. Does your adjustment necessitate any changes to the Company's formula**
126 **rate schedules as set forth in ComEd Ex. 2.1?**

127 A. Yes. The following changes would be required to the format of the Company's
128 formula rate schedules:

- 129 1. App 8 – Lines 13-15: Insert a new column (E1) for average plant additions
130 between columns (E) and (F).

131 2. App 8 – Lines 13-15: Change column (G) calculation description to “(E1) *
132 (F)” to utilize the new (E1) Column.

133 These changes are also reflected on ICC Staff Exhibit 1.0, Attachment I.

134 Non-AFUDC CWIP in 2010 Rate Base

135 **Q. Please describe Schedule 5.02, Adjustment to Remove Specific Non-**
136 **AFUDC CWIP from 2010 Rate Base.**

137 A. Schedule 5.02 presents my adjustment to remove specific non-AFUDC CWIP
138 amounts from 2010 rate base, as those amounts are also included in 2011
139 projected plant additions.

140 **Q. What is “non-AFUDC CWIP?”**

141 A. Non-AFUDC construction work in progress, or “CWIP,” is the culmination of costs
142 for plant addition projects that are expected to be started and completed within a
143 short time frame, and as such, for which allowance for funds used during
144 construction, or “AFUDC,” is not incurred. Once those projects are completed
145 and placed into service, the costs included in CWIP are reclassified from CWIP to
146 the specific project.

147 **Q. Has the Company included non-AFUDC CWIP in rate base?**

148 A. Yes. ComEd Schedule B-7 indicates ComEd has included non-AFUDC CWIP in
149 rate base.

150 **Q. Has the Company included non-AFUDC CWIP in 2011 projected plant**
151 **additions?**

152 A. Yes. ComEd's response to Staff DR RWB 4.01 and accompanying attachment
153 RWB 4.01_Attach 1 (ICC Staff Exhibit 5.0, Attachment B) show that 2011
154 projected plant additions requested by the Company include CWIP amounts.

155 **Q. Why is it not appropriate to include non-AFUDC CWIP for 2011 projected**
156 **plant additions in both 2010 rate base and in 2011 projected plant**
157 **additions?**

158 A. Non-AFUDC CWIP costs would effectively be double counted if included in both
159 2010 rate base and 2011 projected plant additions. Including Non-AFUDC CWIP
160 projects in both places would overstate the rate base used in developing the
161 revenue requirement in this proceeding.

162 **Q. How does the Company's proposal double-count specific non-AFUDC**
163 **CWIP costs?**

164 A. On ComEd Schedule B-1, Line 9, the Company includes in rate base amounts
165 for CWIP. On ComEd Schedule B-2, Column (E), the Company includes
166 amounts for 2011 projected plant additions. According to Attachment 1 to
167 ComEd's response to Staff DR RWB 4.01, RWB 4.01_Attach 1 (ICC Staff Exhibit
168 5.0, Attachment B), the Company included non-AFUDC CWIP costs for several
169 specific projects in both the CWIP addition to rate base and in projected plant
170 additions.

171 **Q. Did ComEd offer any rationale for including these costs twice?**

172 A. Yes. In response to Staff DR RWB 4.02, ComEd stated that “the overall level of
173 CWIP that does not accrue AFUDC as of December 31, 2010 is included as a
174 reasonable proxy for the amounts expected to be incurred in future periods.”

175 **Q. What is your response?**

176 A. There is no need to include such a proxy for future costs because the plant
177 additions from the future period represented by this CWIP balance are already
178 included as 2011 plant additions.

179 **Q. Does your adjustment necessitate any changes to the Company’s formula
180 rate schedules as set forth in ComEd Ex. 2.1?**

181 A. No.

182 **Allocation of General & Intangible Plant**

183 **Q. Describe Schedule 5.03, Adjustment for Change in General and Intangible
184 Plant Allocation Method.**

185 A. Schedule 5.03 reduces the overall balance of distribution-related general and
186 intangible (“G&I”) plant and corresponding depreciation expense and
187 accumulated depreciation amounts. This adjustment is a result of changes to the
188 allocation of specific G&I plant accounts, as proposed by Staff witness Philip
189 Rukosuev in Staff Ex. 10.0. Mr. Rukosuev provides the reasoning for the
190 adjustment, while I sponsor the adjustment schedule.

191 **Q. Does the adjustment necessitate any changes to the Company’s formula
192 rate schedules as set forth in ComEd Ex. 2.1?**

193 A. Yes. Due to the complex nature of the Company's formula rate schedules and
194 the far-reaching impact of the proposed change in allocation methodology on
195 those schedules, Staff requested that the Company provide all corresponding
196 changes required to reflect the proposed G&I Plant allocation adjustment in the
197 formula rate schedules. This request was made of the Company on January 3,
198 2012, as Staff DR PR 6.01. As of the writing of my direct testimony, the
199 response to PR 6.01 was not yet provided. Consequently, these changes are not
200 reflected in ICC Staff Exhibit 1.0, Attachment I. Thus, the Company should
201 identify the changes that would result under this proposal in its rebuttal
202 testimony.

203 **2011 Accumulated Depreciation on 2010 Historical Plant**

204 **Q. Please describe Schedule 5.04, Adjustments to 2011 Accumulated**
205 **Depreciation on 2010 Historical Plant.**

206 A. Schedule 5.04 presents my adjustment to 2011 accumulated depreciation on
207 plant in service as of December 31, 2010.

208 **Q. Please explain your adjustment for 2011 accumulated depreciation on plant**
209 **in service as of December 31, 2010, as originally presented in ComEd Sch**
210 **B-2.5.**

211 A. My adjustment presents a more accurate calculation of the 2011 additional year
212 of accumulated depreciation on plant in service at December 31, 2010. The
213 Company proposal simply uses 2010 depreciation expense as a proxy for 2011
214 depreciation, assuming that 2011 depreciation on plant in service as of

215 December 31, 2010 will be the same as the 2010 depreciation expense reported
216 in the 2010 FERC Form 1. This approach understates 2011 depreciation on
217 2010 plant additions.

218 **Q. How does the Company's proposal to use 2010 FERC Form 1 depreciation**
219 **expense as a proxy for 2011 depreciation on plant in service as of**
220 **December 31, 2010 understate 2011 depreciation?**

221 A. By using the 2010 FERC Form 1 depreciation expense as a proxy for 2011
222 depreciation on plant in service as of December 31, 2010, the Company
223 inherently assumes that 2010 depreciation expense represents a full year of
224 depreciation for all plant in service as of December 31, 2010. This is not correct
225 because this would assume that all 2010 plant additions were put into service
226 January 1, 2010 – an assumption which is obviously false. Because 2010 plant
227 additions were put into service throughout the year, all of those additions were
228 not depreciated for the full year; rather, they were depreciated over pro-rated
229 portions of the year. As such, the depreciation amounts reported on the 2010
230 FERC Form 1 do not represent a full year of depreciation for all plant in service
231 as of December 31, 2010.

232 **Q. How do you propose to determine a more accurate amount of 2011**
233 **depreciation on plant in service as of December 31, 2010?**

234 A. I propose to calculate a full year of depreciation on plant in service as of
235 December 31, 2010 by applying the Estimated Depreciation & Amortization Rate

236 by Functional Class determined by the Company on ComEd Sch B-2.5, P. 2, Lns
237 6-8, to jurisdictional plant in service as of December 31, 2010.

238 **Q. Does your adjustment necessitate any changes to the Company's formula**
239 **rate schedules as set forth in ComEd Ex. 2.1?**

240 A. The following changes would be required to the format of the Company's formula
241 rate schedules:

242 1. App 1 – Lines 47, 48, & 51, Col (B): Change the source of information on
243 these lines to a new work paper which calculates the 2010 depreciation
244 expense in the manner described in my testimony above. This change is also
245 reflected on ICC Staff Exhibit 1.0, Attachment I. (Note: Other changes related
246 to the proposed change in allocation methodology for G&I plant also impact
247 this adjustment, but are not repeated here.)

248 Original Cost Determination

249 **Q. Please explain Schedule 5.05, Calculation of Original Cost of Plant in**
250 **Service as of December 31, 2010.**

251 A. Schedule 5.06 presents my calculation of the original cost of plant starting with
252 ComEd's Unadjusted Delivery Services Rate Base of \$14,434,670,000, as set
253 forth on ComEd Schedule B-1, Column (B), Line 4. I then update this amount by
254 applying Staff's adjustments.

255 **Q. Did the Company request an original cost determination in this**
256 **proceeding?**

257 A. Yes. ComEd requested that the Commission approve the original cost of plant in
258 service as of December 31, 2010, before adjustments, of \$14,357,154,000.
259 (ComEd Ex. 4.0, Ln. 239-241)

260 **Q. What is your recommendation for the original cost of plant in service as of**
261 **December 31, 2010?**

262 A. I recommend the Commission unconditionally approve \$14,323,745,000 as the
263 original cost of plant as of December 31, 2010, as presented on ICC Staff Exhibit
264 5.0, Schedule 5.05. Should the Commission make any additional adjustments to
265 plant, those adjustments should also be considered in the original cost
266 determination. Further, I recommend that the Commission include the following
267 language in the Findings and Orderings paragraphs of its Order in this
268 proceeding:

269 (#) the Commission, based on ComEd's proposed original cost of plant
270 in service as of December 31, 2010, before adjustments, of
271 \$14,357,154,000, and reflecting the Commission's determination
272 adjusting that figure, unconditionally approves \$14,323,745,000 as
273 the composite original cost of jurisdictional distribution services
274 plant in service as of December 31, 2010.

275 **Recommendations**

276 **Q. Do you have any recommendations?**

277 A. Yes. I recommend that the Commission order the Company to perform an
278 updated depreciation study and consider the results of that study in its next
279 formula rate filing or its next general rate filing if a formula rate filing is not filed
280 following the final order in this proceeding. I also recommend that in future

281 formula rate filings, the Company discontinue use of the composite depreciation
282 rates based on the five year average ratio of depreciation expense to plant in
283 service and replace those rates with composite depreciation rates determined by
284 the depreciation study.

285 **Q. Would your recommendation to use the new depreciation rates necessitate**
286 **any changes to the Company's formula rate schedules as set forth in**
287 **ComEd Ex. 2.1?**

288 A. Yes. The following changes would be required to the format of the Company's
289 formula rate schedules:

- 290 1. App 8 – Column (F), Lines 13-15: The source reference for that column/line
291 would change to refer to the depreciation study or related work paper.
292 2. App 8 – Lines 17-19: These lines should be eliminated.

293 These changes are also reflected on ICC Staff Exhibit 1.0, Attachment I.

294 **Conclusion**

295 **Q. Does this conclude your prepared direct testimony?**

296 A. Yes.

Commonwealth Edison Company
Adjustment to Reduce 2011 Projected Plant Additions
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Distribution 2011 Projected Plant Additions per Staff	540,694	Sched 5.01, Page 2, Ln 5
2	Distribution 2011 Projected Plant Additions per Company	<u>576,236</u>	ComEd Sch B-2, Ln 2, Col (E)
3	Staff Adjustment to Distribution 2011 Projected Plant Additions	<u>(35,542)</u>	Line 1 - Line 2
4	General & Intangible 2011 Projected Plant Additions per Staff	101,241	Sched 5.01, Page 3, Ln 13
5	General & Intangible 2011 Projected Plant Additions per Company	<u>108,195</u>	ComEd Sch B-2, Ln 3, Col (E)
6	Staff Adjustment to General & Intangible 2011 Projected Plant Additions	<u>(6,954)</u>	Line 4 - Line 5
7	2011 Accum. Dep. on Distribution 2011 Projected Plant Additions per Staff	(5,077)	Sched 5.01, Page 2, Ln 8
8	2011 Accum. Dep. on Distribution 2011 Projected Plant Additions per Company	<u>(10,162)</u>	ComEd Sch B-2.5, p. 1, Ln 2, Col (B)
9	Staff Adjustment to 2011 Accum. Dep. on Dist. 2011 Projected Plant Additions	<u>5,085</u>	Line 7 - Line 8
10	2011 Accum. Dep. on G&I 2011 Projected Plant Additions per Staff	(1,902)	Sched 5.01, Page 3, Ln 19
11	2011 Accum. Dep. on G&I 2011 Projected Plant Additions per Company	<u>(4,945)</u>	ComEd Sch B-2.5, p. 1, Ln 4, Col (C) + (D)
12	Staff Adjustment to 2011 Accum. Dep. On G&I 2011 Projected Plant Additions	<u>3,043</u>	Line 10 - Line 11
13	2011 Depreciation Expense on Distribution 2011 Projected Plant Additions per Staff	5,077	Sched 5.01, Page 2, Ln 7
14	2011 Depreciation Expense on Distribution 2011 Projected Plant Additions per Co.	<u>10,162</u>	ComEd Sch B-2.5, p. 1, Ln 2, Col (B)
15	Staff Adjustment to 2011 Dep. Exp. on Dist. 2011 Projected Plant Additions	<u>(5,085)</u>	Line 13 - Line 14
16	2011 Depreciation Expense on G&I 2011 Projected Plant Additions per Staff	1,902	Sched 5.01, Page 3, Ln 18
17	2011 Depreciation Expense on G&I 2011 Projected Plant Additions per Company	<u>4,945</u>	ComEd Sch B-2.5, p. 1, Ln 4, Col (C) + (D)
18	Staff Adjustment to G&I 2011 Projected Plant Additions	<u>(3,043)</u>	Line 16 - Line 17

Commonwealth Edison Company
Adjustment to Reduce 2011 Projected Plant Additions
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Distribution Plant</u>			
1	Distribution 2011 Projected Plant Additions per Company	576,236	ComEd Sch B-2, Ln 2, Col (E)
	Less: Cancelled 2011 Projected Plant Additions	968	Staff Ex. 8.0
2	Less: Projects Scheduled for Completion After 2011	7,933	Staff Ex. 8.0
3	Distribution 2011 Projected Plant Additions Excl. Projects Not Completed in 2011	<u>567,335</u>	Line 1 - Line 2 - Line 3
4	Less: Net Reduction for 5 Year Avg Ratio of Actual to Budget Plant Additions	<u>26,641</u>	Line 16
5	Distribution 2011 Projected Plant Additions per Staff	<u>540,694</u>	Line 3 - Line 4
6	Less: Distribution Plant 5 Year Average Retirements per Company	<u>124,508</u>	ComEd Sch B-2.5 p. 2, Ln 2, Col (B)
7	Net Distribution 2011 Projected Plant Additions per Staff	416,186	Line 5 - Line 6
8	Average of Net Distribution 2011 Projected Plant Additions per Staff	208,093	Line 7 x 1/2
9	Distribution Plant Estimated Depreciation Rate by Functional Class	<u>2.44%</u>	ComEd Sch B-2.5 p. 2, Ln 6, Col (E)
10	2011 Depreciation Expense on Distribution 2011 Projected Additions per Staff	<u>5,077</u>	Line 8 x Line 9
11	2011 Accumulated Depreciation on Distribution 2011 Projected Additions per Staff	<u>(5,077)</u>	Line 10 x (-1)
 <u>Calculation of Net Reduction for 5 Year Avg Ratio of Actual to Budget Plant Additions</u>			
10	Distribution 2011 Projected Plant Additions per Company	576,236	Line 1
11	5 Year Average Ratio of Actual to Budget Plant Additions	<u>94%</u>	Staff Ex. 5.0, WP 5.01
12	Distribution Plant Projected Plant Additions per Staff	541,662	Line 10 x Line 11
13	Reduction for 5 year Avg Ratio of Actual to Budget Plant Additions	34,574	Line 10 - Line 12
14	Less: Cancelled 2011 Projected Plant Additions	968	Line 2
15	Less: Projects Scheduled for Completion After 2011	<u>7,933</u>	Line 3
16	Net Reduction for 5 year Avg Ratio of Actual to Budget Plant Additions (amount to line 4 above)	26,641	Line 13 - Line 14 - Line 15

Commonwealth Edison Company
Adjustment to Reduce 2011 Projected Plant Additions
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>General & Intangible Plant</u>			
<u>G&I Plant - Communication Equipment Acct 397</u>			
1	Comm. Equip. Acct 397 2011 Projected Plant Additions per Company	129	ComEd WPB-2.4, p. 1, footnote (2)
2	5 Year Average Ratio of Actual to Budget Plant Additons	94%	Staff Ex. 5.0, WP 5.01, p. 1
3	Comm. Equip. Acct 397 2011 Projected Plant Additions per Staff	121	Line 5 x Line 6
4	Jurisdictional Allocator for Comm. Equip Acct 397	53.72%	ComEd WPB-1 p.2-3, Ln 9, Col (H)
5	DS Comm. Equip. Acct 397 2011 Projected Plant Additions per Staff	65	Line 3 x Line 4
<u>G&I Plant Excluding Acct 397</u>			
6	Total G&I Plant 2011 Projected Plant Additions per Company	121,319	ComEd Sch B-2, Ln 3, Col (E)
7	Less: Comm. Equip. Acct 397 2011 Projected Plant Additions per Company	129	Line 1
8	G&I Plant Excluding Acct 397 2011 Projected Plant Additions per Company	121,190	
9	5 Year Average Ratio of Actual to Budget Plant Additons	94%	Staff Ex. 5.0, WP 5.01
10	G&I Plant Excluding Acct 397 2011 Projected Plant Additions per Staff	114,040	Line 9 x Line 10
11	Jurisdictional Allocator % for G&I Plant Excluding Acct 397 per Staff	88.72%	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
12	DS Jurisdictional G&I Plant Excluding Acct 397 2011 Projected Plant Additions per Staff	101,176	Line 13 x Line 14
<u>Total General & Intangible Plant</u>			
13	Total DS Jurisdictional G&I Plant 2011 Plant Additions per Staff	101,241	Line 5 + Line 12
14	Less: G&I Plant 5 Year Average Retirements per Company	38,474	ComEd Sch B-2.5 p. 2, Col (B), Ln 2 + Ln 3
15	Net DS Jurisdictional G&I Plant 2011 Projected Plant Additions per Staff	62,767	Line 13 - Line 14
16	Average of Net Distribution 2011 Projected Plant Additions per Staff	31,384	Line 15 x 1/2
17	G&I Plant Composite Estimated Depreciation Rate by Funtional Class per Staff	6.06%	Staff Ex. 5.0, WP 5.01, p. 2
18	2011 Dep. Exp. on Total DS Jurisdictional G&I Plant 2011 Plant Additions per Staff	1,902	Line 16 x Line 17
19	2011 Accum. Dep. on Total DS Jurisdictional G&I Plant 2011 Plant Additions per Staff	(1,902)	Line 18 x (-1)

Commonwealth Edison Company
Adjustment to Remove Specific Non-AFUDC CWIP from 2010 Rate Base
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Non-AFUDC CWIP for 2010 Rate Base per Company	6,225	ComEd Sch B-7, Ln 3
2	Non-AFUDC CWIP included in B-7 and 2011 Projected Plant Additions	<u>5,751</u>	Staff Ex. 5.0, Attachment B, Ln 317
3	Allowable Non-AFUDC CWIP for 2010 Rate Base per Staff	474	
4	Staff Adjustment to Non-AFUDC CWIP	<u>(5,751)</u>	Line 3 - Line 1

Commonwealth Edison Company
Adjustment for Change in General & Intangible Plant Allocation Method
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	General and Intangible Plant Allocated to Distribution Using the Method Approved in Docket 10-0467	1,331,402	Company response to Staff DR PR 1.02, Supp Attach 1, p. 3
2	General and Intangible Plant Allocated to Distribution As Filed by the Company	<u>1,351,676</u>	Company response to Staff DR PR 1.02, Supp Attach 1, p. 3
3	Staff Proposed Adjustment to G&I Plant Allocated to DS	<u>(20,274)</u>	Line 1 - Line 2
4	Accum. Depr. on General and Intangible Plant Allocated to Distribution using the Method Approved in Docket 10-0467	(594,869)	Company response to Staff DR PR 1.02, Supp Attach 1, p. 3
5	Accum. Depr. on General and Intangible Plant Allocated to Distribution as Filed by the Company	<u>(596,946)</u>	Company response to Staff DR PR 1.02, Supp Attach 1, p. 3
6	Staff Proposed Adjustment to Accumulated Depreciation	<u>2,077</u>	Line 4 - Line 5
7	Depreciation Exp. on General and Intangible Plant Allocated to Distribution using the Method Approved in Docket 10-0467	389,092	Company response to Staff DR PR 1.02, Supp Attach 1, p. 4
8	Depreciation Exp. on General and Intangible Plant Allocated to Distribution as Filed by the Company	<u>389,584</u>	Company response to Staff DR PR 1.02, Supp Attach 1, p. 4
9	Staff Proposed Adjustment to Depreciation Expense	<u>(492)</u>	Line 7 - Line 8

Commonwealth Edison Company
Adjustment to 2011 Accumulated Depreciation on 2010 Historical Plant
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	2011 Accumulated Depreciation on 2010 Historical Distribution Plant per Staff	(319,094)	Sch 5.04, p 2, Ln 14
2	2011 Accumulated Depreciation on 2010 Historical Distribution Plant per Company	<u>(313,879)</u>	ComEd Sch C-12, Ln 10
3	Staff Adjustment - 2011 Accumulated Depreciation on 2010 Historical Distribution Plant	<u>(5,215)</u>	Line 1 - Line 2
4	2011 DS Accumulated Depreciation on 2010 Historical General Plant per Staff	(42,816)	Sch 5.04, p 3, Ln 22
5	2011 DS Accumulated Depreciation on 2010 Historical Intangible Plant per Staff	<u>(38,442)</u>	Sch 5.04, p 4, Ln 16
6	Total 2011 DS Accumulated Depreciation on 2010 Historical G & I Plant per Staff	(81,258)	Line 4 + Line 5
7	2011 DS Accumulated Depreciation on 2010 Historical G&I Plant per Company	<u>(60,849)</u>	ComEd Sch C-12, Ln 10
8	Staff Adjustment - 2011 DS Accumulated Depreciation on 2010 Historical G&I Plant	<u>(20,409)</u>	Line 6 - Line 7

Notes: (1) Per ComEd Schedule B-2.5, Footnote 1

Commonwealth Edison Company
 Adjustment to 2011 Accumulated Depreciation on 2010 Historical Plant
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Distribution Plant</u>			
1	Distribution Plant in Service as of December 31, 2010	13,091,342	FERC Form No. 1, p. 207, Ln 75, Col (g)
2	Distribution Plant Estimated Dep. & Amort. Rate by Functional Class	2.44%	ComEd Sch B-2.5, p. 2, Ln 6, Col (E)
3	2011 Depreciation on Distribution Plant in Service as of January 1, 2010 per Staff	319,429	Line 1 x Line 2
4	Company Adjustments	(335)	ComEd Sch C-12, Pg 1, Ln 4 through 9, Col (B)
5	Net 2011 Depr. on Distribution Plant in Service as of January 1, 2010 per Staff	319,094	Line 3 - Line 4

Commonwealth Edison Company
Adjustment to 2011 Accumulated Depreciation on 2010 Historical Plant
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>General Plant</u>			
1	General Plant in Service as of December 31, 2010	1,339,352	FERC Form No. 1, p. 207, Ln 96, Col (g)
2	Less: Accts 389-390, 392, & 394-397	<u>1,250,792</u>	FERC Form No. 1, p. 207, Col (g), Ln 86+87+89+91+92+93+94
3	G&I Plant Excluding Accts 389-390, 392, & 394-397	88,560	Line 1 - Line 2
4	General Plant Estimated Dep. & Amort. Rate by Functional Class	<u>4.78%</u>	ComEd Sch B-2.5, p. 2, Ln 7, Col (E)
5	2011 Depreciation on General Plant in Service as of December 31, 2010 excluding Accts. 389-390, 392, & 394-397	4,233	Line 3 x Line 4
6	Jurisdictional Allocator % for G&I Plant Excluding Accts 389-390, 392, & 394-397	<u>88.72%</u>	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
7	2011 DS Depreciation on General Plant in Service as of December 31, 2010 excluding Accts. 389-390, 392, & 394-397	3,756	Line 5 x Line 6
8	2011 Depreciation on General Plant in Service as of December 31, 2010 for Accts. 389-390, 392, & 394-397	59,788	Line 2 x Line 4
9	Jurisdictional Allocator % for G&I Plant Accounts 389-390, 392, & 394-397	<u>65.76%</u>	Staff Ex. 5.0, Workpaper 5.04
10	2011 DS Depreciation on General Plant in Service Accts. 389-390, 392, & 394-397 as of December 31, 2010	39,316	Line 8 x Line 9
11	2011 DS Jurisdictional Dep. on General Plant in Service as of December 31, 2010	43,072	Line 7 + Line 10
12	Company Adjustments (Jurisdictional)	(256)	ComEd Sch C-12, Pg 1, Ln 4 through 9, Col (D) x Line 6
13	Net 2011 DS Jurisdictional Dep. on General Plant in Service as of December 31, 2010	<u>42,816</u>	Line 11 + Line 12

Commonwealth Edison Company
 Adjustment to 2011 Accumulated Depreciation on 2010 Historical Plant
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
<u>Intangible Plant</u>			
1	Intangible Plant in Service as of December 31, 2010	416,628	FERC Form No. 1, p. 207, Ln 5, Col (g)
2	Intangible Plant Estimated Dep. & Amort. Rate by Functional Class	<u>10.40%</u>	ComEd Sch B-2.5, p. 2, Ln 8, Col (E)
3	2011 Depreciation on Intangible Plant in Service as of December 31, 2010	43,329	Ln 1 x Ln 2
4	Jurisdictional Allocator % for G&I Plant Excluding Accts 389-390, 392, & 394-397	<u>88.72%</u>	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
5	2011 DS Jurisdictional Dep. on Intangible Plant in Service as of December 31, 2010	<u>38,442</u>	Ln 3 x Ln 4

Commonwealth Edison Company
Calculation of Original Cost of Plant in Service as of December 31, 2010
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Amount (c)	Source (d)
1	Unadjusted Delivery Service Rate Base as of December 31, 2010		14,434,670	ComEd Schedule B-1 TB, Col (B), Line 4
<u>Company Adjustments</u>				
2	Cap Costs Disallowed from Prior Rate Cases	(8,297)		ComEd Schedule B-2, Col (B), Ln 4
3	Switches Recovered Under Rider EDA	(2,630)		ComEd Schedule B-2, Col (C), Ln 4
4	Removal of AMI Pilot Capital	(49,929)		ComEd Schedule B-2, Col (D), Ln 4
5	LTIP Related to Net Income Goals	(41)		ComEd Schedule B-2, Col (H), Ln 4
6	PORCB Software	(13,257)		ComEd Schedule B-2, Col (I), Ln 4
7	Supply Admin Software Recovered Under Rider PE	(3,362)		ComEd Schedule B-2, Col (J), Ln 4
8	Total Company Adjustments		(77,516)	Sum of Lines 2 through 7
<u>Staff Adjustments</u>				
9	Remove Specific Non-AFUDC CWIP from Rate Base	(5,751)		Staff Ex 5.0, Schedule 5.02, Line 4
10	Change in G&I Allocation Method	(20,274)		Staff Ex 5.0, Schedule 5.03, Line 3
11	Incentive Compensation Adjustment	(787)		Staff Ex 1.0, Schedule 1.04, Line 1, Col (b)
12	Perquisites and Rewards Adjustment	(477)		Staff Ex 1.0, Schedule 1.04, Line 1, Col (c)
13	Change to W&S Allocation Factor	(6,120)		Staff Ex 1.0, Schedule 1.04, Line 2, Col (d)
14	Total Staff Adjustments		(33,409)	Sum of Lines 8 through 13
15	Staff Proposed Original Cost of Plant as of December 31, 2010		<u>14,323,745</u>	Line 1 + Line 8 + Line 15

Commonwealth Edison Company
 2006 through 2011 Actual vs. Budgeted Plant Additions by Category - Before Jurisdictional Adjustments
 (in thousands)

Category	Actual Plant in Service - Before Jurisdictional Adjustments (1)						Budgeted Plant in Service - Before Jurisdictional Adjustments					
	2006	2007	2008	2009	2010	2011 YTD Oct (10 Months)	2006 (3)	2007	2008	2009	2010	2011
Distribution Plant												
Back Office		\$ (2,072)			\$ 1,380	\$ 1,604	\$ -	\$ 1,161	\$ -	\$ -	\$ 483	\$ 462
Capacity Expansion		129,415			37,680	27,153	-	162,836	-	-	49,843	59,291
Corrective Maintenance		217,228			238,799	249,059	-	154,824	-	-	166,304	191,998
Facility Relocation		34,829			32,664	37,342	-	46,303	-	-	51,755	71,942
New Business		233,123			115,465	98,111	-	279,252	-	-	164,078	127,133
System Performance		74,621			95,701	96,963	-	107,365	-	-	82,564	113,010
Customer Operations		19,265			26,624	10,431	-	22,580	-	-	48,500	13,849
Capital Mgmt (Budget Only)		-			-	-	-	-	-	-	5,144	(29,861)
Capital Overheads (Budget Only)		-			-	-	-	8,192	-	-	36,619	28,412
Distribution Plant Total	\$ 587,710	\$ 706,408	\$ 747,676	\$ 649,990	\$ 548,313	\$ 520,664	\$ 587,088	\$ 782,513	\$ 777,265	\$ 677,841	\$ 605,290	\$ 576,236
General Plant												
Back Office		\$ 991			\$ 2,148	\$ 447	\$ -	\$ -	\$ -	\$ -	\$ 6,287	\$ 11,747
Tools		5,789			5,658	5,841	-	4,833	-	-	5,602	4,645
Vehicles		11,583			23,763	16,569	-	17,474	-	-	20,758	26,590
Real Estate		16,454			5,542	4,394	-	19,686	-	-	8,305	9,180
IT Projects		13,784			13,478	24,870	-	16,806	-	-	15,403	28,911
Operation Categories - General Plant (2)												
Capacity Expansion		2,308			754	1	-	-	-	-	-	-
Corrective Maintenance		1,457			869	343	-	-	-	-	-	-
Customer Operations		651			274	(13)	-	-	-	-	-	-
Facility Relocation		13			87	0	-	-	-	-	-	-
New Business		760			(699)	2	-	-	-	-	-	-
System Performance		8,213			18,585	12,274	-	-	-	-	-	-
Operations General Plant (Budget Only)		-			-	-	-	-	-	-	2,671	12,562
Capital Overheads (Budget Only)		-			-	-	-	-	-	-	-	3,144
General Plant Total	\$ 55,233	\$ 62,002	\$ 69,895	\$ 77,555	\$ 70,459	\$ 64,728	\$ 81,828	\$ 58,799	\$ 40,309	\$ 128,035	\$ 59,026	\$ 96,779
Intangible Plant/IT Projects	\$ 8,775	\$ 10,242	\$ 37,167	\$ 49,242	\$ 61,180	\$ 23,037	\$ -	\$ 22,887	\$ 33,772	\$ 39,910	\$ 71,681	\$ 24,539
Overall Total	\$ 651,717	\$ 778,652	\$ 854,737	\$ 776,787	\$ 679,951	\$ 608,429	\$ 668,916	\$ 864,199	\$ 851,346	\$ 845,786	\$ 735,997	\$ 697,554

(1) For 2006-2010 agrees with FERC Form 1, pages 204-207, additions column. 2011 represents year to date October in service.
 (2) Primarily represents general plant portion of projects that have a majority of their costs in distribution.
 (3) For 2006 budget, general and intangible plant was combined therefore disclosed as one number in the general plant line item.

ICC Dkt. No. 11-0721

Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected		Amount
					Additions WPB-2.4?	CWIP Amount as of 12/31/2010	Included in Projected Plant Additions (WPB-2.4)
1	04CMS073	ESSJ 344 TR1 Switch Replace	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	18,904	18,904
2	06CMD002	Vault Roof - 1601 N Milwaukee	5223	5223: CE-Replace vault roofs	No	5,701	-
3	06CMS164	TSS76 STRUCTURE & CABLE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	20,775	20,775
4	06NBD167	DSS513 Aurora Relocate	22382	22382: Relocate Aurora SS513	No	3,389	-
5	06SPS108	TDC386 TR71 Arrestors	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	3,678	-
6	06SPS171	Replace Arresters-TR71@TSS45	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	319	-
7	06SPS177	Replace Arresters - TR77@TSS45	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	6,298	-
8	06SPS178	Replace Arresters-TR78@TSS45	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	4,775	-
9	07CMD003	2040 N CLARK VAULT	5223	5223: CE-Replace vault roofs	No	36	-
10	07CMD010	3353 W ARTHINGTON VAULT	5223	5223: CE-Replace vault roofs	No	115	-
11	07CMD019	ANODE BED EM 630B	19362	19362: Repair Dist CP (Capital)	Yes	56,422	56,422
12	07CMD034	ANODE BED EM 127A	19362	19362: Repair Dist CP (Capital)	Yes	147	147
13	07CMS147	TSS82 TR76 BUSHING	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	4,675	4,675
14	07SPS021	TDC784 POWER CABLE	4819	4819: ComEd Subst. Oil Reservoir Lvl Alarm (Dist.)	No	14,184	-
15	07SPS034	SWITCHES 10/2008	4804	4804: D-Replace Obsolete Substation Liq Fused Disc	No	52,690	-
16	08CED002	TDC252 TR AND FEEDERS	32493	32493 - NEW TDC252 S. LIBERTYVILLE W/ 1-40MVA TR	No	618	-
17	08CMD025	Anodebed EM 142D	19362	19362: Repair Dist CP (Capital)	Yes	77,059	77,059
18	08CMS020	DSS530 SWITCHES REPLACE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	10,139	10,139
19	08CMS026	ESSD775 TR INSTR REPLACE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,024	5,024
20	08CMS070	TSS51 FRD5107 BUS DISC REPLACE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	6,476	6,476
21	08CMS078	SS558 FDR418 DISC REPLACE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	22,472	22,472
22	08CMS088	TSS 51 TR 21 Sec Cable Replace	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	72,026	72,026
23	08CMS110	TDC385 34kV Ground Discon Repl	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	76,338	76,338
24	08CMS112	TSS64 Bus 1 34kV Bus Pots	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,346	5,346
25	08CMS113	TSS64 Bus 4 34kV Bus Pots	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,086	5,086
26	08CMS123	SS316 Sycamore Pot TR Repl	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	11,795	11,795
27	08CMS134	DCC41 TR1 34KV DISC	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	7,940	7,940
28	08CMS157	Replace Pot TR @ TSS88	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,200	1,200
29	08CMS170	Rplc Pot TR @ TDC204	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	430	430
30	08SPS115	TSS38 HUMBOLT FIRE UPGRADES	43677	43677: CO2 Upgrade TSS38 Humboldt	No	50,508	-
31	08SPS152	I C Air Rights - Fire Upgrades	43678	43678: CO2 Upgrade TDC 745 IC Air Rights	Yes	706,131	706,131
32	08SPS154	TSS 87 Dearborn - fire upgrade	13487	13487 Fire Prot West--Fire Protection Upgrades	No	176	-
33	08SPS230	TSS76 34kV Disc Replacement	4804	4804: D-Replace Obsolete Substation Liq Fused Disc	No	3,306	-
34	08SPS274	TDC214 Hfmm Ests 12kV CpBnk#1	4775	4775: D-Replace Substation Capacitors PCB Banks	Yes	11,483	11,483
35	08SPS275	TDC214 Hfmm Ests 12kV CpBnk#2	4775	4775: D-Replace Substation Capacitors PCB Banks	Yes	9,090	9,090
36	08SPS290	DSS851 Wshtnw 12kV PCB CpBk#3	4775	4775: D-Replace Substation Capacitors PCB Banks	Yes	8,852	8,852
37	08SPS291	DSS851 Wshtnw 12kV PCB CpBk#4	4775	4775: D-Replace Substation Capacitors PCB Banks	Yes	15,004	15,004
38	09CMD002	EM176B REPLACE RECTIFIER	19362	19362: Repair Dist CP (Capital)	Yes	21,006	21,006
39	09CMD039	REPLACE FIRE SEALS FOR C7226	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	530	530
40	09CMD042	REPLACE CABLE447 FOR TR72 98-2	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	136	136
41	09CMD073	Disconnects TSS88 TR78BUS	43236	43236:TSS88 Replace 34KV Disconnects	Yes	405	405
42	09CMD099	Replace MOD Switch @ DCH18	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	25,648	25,648
43	09CMD100	EM 442C Replace Rectifier	19362	19362: Repair Dist CP (Capital)	Yes	10,114	10,114
44	09CMD101	EM 71B Replace Rectifier	19362	19362: Repair Dist CP (Capital)	Yes	816	816
45	09CMS015	Install Arresters @ STA 16	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	957	957
46	09CMS017	Repl 34kV Arrestors @ STA16	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	770	770

ICC Dkt. No. 11-0721

Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	Amount	
					In Projected Additions WPB-2.4?	Projected Plant Additions (WPB-2.4)
47	09CMS018	Repl Arresters @ STA 16	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	770
48	09CMS031	Repl Arrester @ ESSJ363	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,061
49	09CMS107	Repl Switch @ ESSJ303	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	12,498
50	09CMS135	EMERGENT PROJECT - TBD	99999	ComEd Orphan	No	20
51	09CMS166	Replace Cable @ TSS 89	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,970
52	09CMS170	Replace OVHD @ ESSD503	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,483
53	09CMS172	Replace Arrester ESSD706	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	844
54	09CMS190	Disconnect @ TSS85 L8565MBUS3	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	20,825
55	09CMS227	Replace Insulators @ TSS47 #1	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	257
56	09FRD009	JOHNSBURG RD IL 31 WO 6610825	38637	38637: Johnsburg Rd - IL 31 to Chapel Hill Rd	Yes	44,412
57	09FRD028	O to U Grayslake @ Whitney St	39454	39454: O to U - Grayslake at Whitney St	No	0
58	09FRD060	METRA 61ST & LASALLE ADA RAMP	46059	46059: CREATE 60th, 61st & 66th & LaSalle	Yes	35,385
59	09FRD082	Grundy County Old Stage Rd 2	43078	43078: Grundy Cnty Old Stage Rd Part 2	Yes	21,738
60	09FRD085	Realign Renwick Rd	43116	43116: Plainfield Twp-Renwick Rd over DuPage River	Yes	51,611
61	09FRD093	UPRR Spur Track Add to CSX	43516	43516: ARGO/SUMMIT UPRR SPUR TRACK ADDITION TO (Yes	74,056
62	09FRD104	ARGO/SUMMIT UPRR Non-Reim	43516	43516: ARGO/SUMMIT UPRR SPUR TRACK ADDITION TO (Yes	8,203
63	09NBD091	401 N Cicero / OH	40517	40517: 401 N CICERO AVE - WO# 6463875 - CNSP	Yes	59,612
64	09NBD119	Nesler & South St 750 Ext	6698	6698:RDN:Nestler Rd and South St 750ext WO#05509352	No	(862)
65	09NBD140	US CELLULAR 115 COMMERCE	42157	42157: US Cellular- 115 Commerce	Yes	(5,096)
66	09NBD185	Cable @ Lake Cnty Forst Presrv	43276	43276 Hendrix Cable- Lake County Forest Preserve	No	16
67	09NBD186	Vault Chicago Theolog Seminary	40497	40497: U of C Theological Seminary	Yes	111,644
68	09NBD195	Owens Glass 34kV OH ATO	41896	41896: Owens-IL Glass - Work Plan	No	7,977
69	09SPD060A	L1605 Tension Brace - WETLAND	29232	29232:OHHVD Wood Tension Brace Replacement Program	Yes	197,212
70	09SPD083	Replace Battery @ TDC 559	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes	69,513
71	09SPD117	Repl Relays @ TDC 505 Feeders	46116	46116: TDC505 Feeder Relay	Yes	145,540
72	09SPD118	Repl Relays @ TDC505 Bus	45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	Yes	42,694
73	09SPD119	Repl Relays @ TDC505 4kV fdr	45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	Yes	77,987
74	09SPD120	Repl Relays @ TDC505 4kV Bus	45181	45181:TDC505 Oak Park Intelligent Substation Upgrade	Yes	21,269
75	09SPS003	TSS89 BEVERLY- BATTERY CABLE	12906	12906 Fire Protection West--Battery Cables	No	55,859
76	09SPS012	MCR NON TKY W6211	38837	38837: 2009 MCR NonTKY-W6211	No	36
77	09SPS072	Replace Disconnects @ ESSD438	4804	4804: D-Replace Obsolete Substation Liq Fused Disc	No	2,246
78	09SPS077	Replace Arresters @ TSS160	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	(300)
79	09SPS078	Replace Arresters @ TDC560	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	2,073
80	09SPS079	Replace Arresters @ TDC562	4821	4821: D-Replace Obsolete Substation Sil Car. Arres	No	1,188
81	10CED037	Retire 34kV bus at Westmont	45674	45674 PD 6P110002 Westmont	Yes	1,756
82	10CMD014	Repl Faulty Rectifier EM 379B	19362	19362: Repair Dist CP (Capital)	Yes	1,303
83	10CMD020	Repl ATO N Shore Sanitary Dist	45116	45116: ATO Replacement, North Shore Sanitary District	Yes	3,218
84	10CMD023	ESSX454 Wire Replacement L5352	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(0)
85	10CMD032	EM 863B Replace Rectifier	19362	19362: Repair Dist CP (Capital)	Yes	11,167
86	10CMD051	L0906 PEG Maintenance	29250	29250:Repair OHHVD CM Items associated w/ FEG out	Yes	(0)
87	10CMD053	EM426-B7 Install dust anodes	19362	19362: Repair Dist CP (Capital)	Yes	20,469
88	10CMS028	Removable Links @ TSS70	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	24,582
89	10CMS033	Repl Battery Chargers @ DCZ310	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	1,734
90	10CMS044	Station Heaters @ DSS875	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	41,403
91	10CMS047	Repl Switch @ ESSD695	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	12,756
92	10CMS048	Repl Switch @ TSS64	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	45,287

ICC Dkt. No. 11-0721

Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected Additions WPB-2.4?		Amount Included in Projected Plant
					2.4?	CWIP Amount as of 12/31/2010	Additions (WPB-2.4)
93	10CMS053	Repl Transformer 2 DCY314	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	26,114	26,114
94	10CMS054	Transformer Bushings @ TSS192	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	40,933	40,933
95	10CMS057	Repl Relay @ TSS114	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	14,480	14,480
96	10CMS063	Repl Cable @ TSS88	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	4,532	4,532
97	10CMS070	Transformer @ DCD62 L6431 A	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	2,595	2,595
98	10CMS071	Transformer @ DCD62 TR51	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	21,572	21,572
99	10CMS072	Transformer @ DCD62 L6489 (C)	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,423	1,423
100	10CMS073	Transformer @ DCD62 L 6469 B	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,550	3,550
101	10CMS074	Transformer @ DCD62 L 6469 A	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,475	5,475
102	10CMS075	Transformer @ DCD62 L6431 B	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	2,931	2,931
103	10CMS076	Transformer @ DCD62 L6431 C	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,802	5,802
104	10CMS077	Repl Oil Breaker @ TSS70	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	97,103	97,103
105	10CMS078	Replace Disconnect SS471	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	24,733	24,733
106	10CMS085	Replace Relays @ TDC258	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	13,056	13,056
107	10CMS089	Repl Disconnect Switch TSS172	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	882	882
108	10CMS094	TSS85 RPLC SWITCH L856TBUS1	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	27,640	27,640
109	10CMS095	Repl Fuse Disconnect TSS131	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	9,608	9,608
110	10CMS097	Correct Wiring TDC457	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	6,875	6,875
111	10CMS098	Repl Disconnects @ DSS459	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	940	940
112	10CMS099	TSS192 Upgrading Power Feeds	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	23,538	23,538
113	10CMS101	Lqd Disconnect TSS64 (bus 1)	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	767	767
114	10CMS106	Repl Voltage Regulator DCS42	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	22,535	22,535
115	10CMS112	Replace Bushing DSS679	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	988	988
116	10CMS122	TSS78 Replace 138kV Switch	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	26,494	26,494
117	10CMS130	DSS884 Light Fixture Replace	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	365	365
118	10CMS132	DSS896 Light Fixture Replace	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	10,536	10,536
119	10CMS133	DSS875 Light Fixture Replace	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,705	3,705
120	10CMS138	TSS75 Repl Battery & Charger	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	59,629	59,629
121	10CMS140	Replace Regulator DCH62	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	42,474	42,474
122	10CMS148	TSS 57 Replace DC Panel	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	34,474	34,474
123	10CMS150	TSS104 TR73 NEW RELAY	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	8,539	8,539
124	10CMS153	TSS37 Wire Repl on a Breaker	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	2,105	2,105
125	10CMS156	TSS55 Cable replacement	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	19,168	19,168
126	10CMS158	Repl Pole top Disconnect TR71	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	9,497	9,497
127	10CMS163	Repl Circuit Breaker DSS312	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	41,011	41,011
128	10CMS166	TSS114 Cable replacement	36638	36638: Replace 12kv joints in substations	Yes	12,467	12,467
129	10CMS169	TDC240 Cary: Replace Relay	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(0)	(0)
130	10CMS170	DCH44 Repl Lighting Arrestors	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	75	75
131	10CMS172	DCB53 Oregon: Repl Arrestors	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	168	168
132	10CMS179	Repl cable on L7611 @ TSS76	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	131	131
133	10CMS186	TSS78 Replace Bushing	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,273	1,273
134	10CMS191	DCY365 Install Door Alarms	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	19,779	19,779
135	10CMS194	TSS57 Repl 12kV Bus 2 Cables	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	68,609	68,609
136	10CMS197	SS501 Elmhurst Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	2,135	2,135
137	10CMS198	DSS514 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,172	1,172
138	10CMS200	DCX380 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(4,263)	(4,263)

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Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected		Amount
					Additions WPB-2.4?	CWIP Amount as of 12/31/2010	Included in Projected Plant Additions (WPB-2.4)
139	10CMS203	DSS666 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(2,228)	(2,228)
140	10CMS204	DSS798 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(2,228)	(2,228)
141	10CMS205	DSS809 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(2,444)	(2,444)
142	10CMS207	DSS871 Install Fire Seals	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(2,197)	(2,197)
143	10CMS208	DC J84 - Replace Battery	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	13,785	13,785
144	10CMS20WC	CARPENTERVILLE RPLC REGULATOR	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	18,626	18,626
145	10CMS22CC	EMERGENT PRE -SET	99999	ComEd Orphan	No	(0)	-
146	10CMS23NC	REPLACE CAPBANK CABLE TDC214	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	42,013	42,013
147	10CMS245	REPLACE DC CABLE TSS121-TR 77	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	14,926	14,926
148	10CMS247	TSS102 CABLE REPLACEMENT	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,119	1,119
149	10CMS24SC	REPLACE ATO SWITCH AT DSS450	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	26,236	26,236
150	10CMS255	Replace Relay TDC469	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	44,288	44,288
151	10CMS256	TSS114 Replace Cooling System	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,728	3,728
152	10CMS257	DCW343: Repl Regulating Relay	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,710	3,710
153	10CMS258	TSS121 Freeport: Repl Arrester	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(0)	(0)
154	10CMS260	ESSX475 Replace power TR2	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,467	5,467
155	10CMS270	ESSX454 Retire/Install new ATO	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	686	686
156	10CMS272	TSS123 Marengo: Repl Arresters	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	942	942
157	10CMS275	DCH44 Ohio: Replace Arresters	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	75	75
158	10CMS276	SS312 Steward: Repl Disconnect	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	9,966	9,966
159	10CMS286	TSS104 Repl MOD on TR72	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	28,871	28,871
160	10CMS290	TDC207 Replace Disconnect	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	6,597	6,597
161	10CMS293	ESSD412 Repl Transformer	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,780	3,780
162	10CMS298	TSS38 12KV Cap Bank Repl	45753	45753 TSS38 Cap Bank Replacement (Distribution)	Yes	85,423	85,423
163	10CMS29CC	TDC505 RPLC CONTROL CABLE TR72	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	287	287
164	10CMS304	Replace Chager 54001 @TSS115	29365	29365: T-CE Replace SubstaBatteries&Chgrs Emrgt CM	No	5,524	-
165	10CMS307	TDC469 Rpl G6973 feeder relays	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM it	Yes	27,352	27,352
166	10CMS308	Replace Lead Cables TSS115	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	8,804	8,804
167	10CMS309	Install Test Block TDC580	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	27,828	27,828
168	10CMS311	TSS165: Repl Battery Charger	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	2,323	2,323
169	10CMS314	Replace Bushings TR1 ESSG345	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	4,437	4,437
170	10CMS315	SS853 Repl 4kV Ckt 44 cable	36638	36638: Replace 12kv joints in substations	Yes	2,635	2,635
171	10CMS316	SS853 Replace 4kV Ckt 32 Cable	36638	36638: Replace 12kv joints in substations	Yes	5,452	5,452
172	10CMS31CC	TSS57 TR2 Relay Replacement	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	1,809	1,809
173	10CMS32WC	Emergent Sub-Sta Pre-set	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	16,735	16,735
174	10CMS330	TSS110 REPLACE SWITCH	16443	16443 T-COMED Substation CM - CAPITAL	No	11,626	-
175	10CMS333	REPLACE CABLE TDC561	16443	16443 T-COMED Substation CM - CAPITAL	No	5,677	-
176	10CMS336	DC Y365 CAMPBELL 4KV BT Close	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM it	Yes	69,684	69,684
177	10CMS337	TDC222 LAKE BLUFF INST CABLE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	11,353	11,353
178	10CMS340	TDC 443 HARVEY RELAY UPGRADE	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM it	Yes	24,913	24,913
179	10CMS342	REPLACE SWITCH TDC531	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	14,822	14,822
180	10CMS343	DCD217 REPLACE BATTERY	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	6,785	6,785
181	10CMS351	REPLACE BATTERY @ DSS 558	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	8,751	8,751
182	10CMS353	REPLACE ARRESTORS ESSF375	16443	16443 T-COMED Substation CM - CAPITAL	No	1,853	-
183	10CMS358	TSS59 - REPLACE SIDEWALK	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	280	280
184	10CMS360	DCR19-REPLACE LTC 90 RELAY	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	9,714	9,714

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Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected		Amount
					Additions WPB-2.4?	CWIP Amount as of 12/31/2010	Included in Projected Plant Additions (WPB-2.4)
185	10CMS362	REPLACE RELAY NC6257&NC6024	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	(0)	(0)
186	10CMS364	INSTALL FIRE SEALS 4KV BUS 2	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	20,200	20,200
187	10CMS366	REPLACE ARRSTR71 ESSK319-1	16443	16443 T-COMED Substation CM - CAPITAL	No	17,881	-
188	10CMS382	TDC214-REPLC ATO RELAY	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	8,517	8,517
189	10CMS386	REPL CAP BANK 2 C PHASE TSS127	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	17,970	17,970
190	10CMS387	RPLC 90 DEVICE TDC414 TR72	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	8,216	8,216
191	10CMS414	TSS114 REPLC CABLE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	12,110	12,110
192	10CMS439	DSS851-RELOCATE/RPLC PWR CABLE	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	Yes	9,709	9,709
193	10CMS443	TSS114 12KV JOINT LEAKING	36638	36638: Replace 12kv joints in substans	Yes	60,952	60,952
194	10CMS51NC	TSS145-YORK CENTER, RPLC RELAY	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	3,584	3,584
195	10CMS71CC	NC8014 RPLC SWITCHGEAR	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	4,950	4,950
196	10CMS79WC	SS312 Steward: Replace Cables	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	683	683
197	10CMS85NC	DCW349 REPLACE TR WIRE	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	5,713	5,713
198	10CMS87	Repl Switch @ ESSD695	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	6,329	6,329
199	10CMSA1SC	REPLC CB TDC469-L81414 B PHASE	46144	46144: Rplc CB & DC @ TDC469	Yes	138,865	138,865
200	10CMSP2SC	Emergent Sub-Sta Pre-set	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	16,634	16,634
201	10CMS2SC	Emergent Sub-Sta Pre-set	29102	29102 - COMED Substation CM - CAPITAL-D	Yes	9,365	9,365
202	10CMT149	Emergent Project TBD	5120	5120: Repair OHT Emergent CM Defects	No	2,182	-
203	10EVT01C	2010 Event Capital	10628	10628: CE-Storm Restoration	Yes	(81)	(81)
204	10FRD006	IDOT IL RT83 @ RT132	45120	45120: IDOT IL RT83 @ IL RT132	Yes	292,132	292,132
205	10FRD016	I-57 & Manteno Rd Interchange	45230	45230: I-57 & Manteno Rd Interchange Revision	No	5,144	-
206	10FRD023	City of Elgin - Summit & Dundee	45264	45264: City of Elgin -Summit & Dundee Interstecion Improv	No	21,054	-
207	10FRD056	Grundy County Nettle School	5049	5049: Public Relocation Baseline Work County	Yes	(10,928)	(10,928)
208	10FRD061	CDOT St Improv Project #D-6-10	45507	45507: CDOT Street Imprv, Project #D-6-105, W Lake - N Morga	Yes	248,351	248,351
209	10FRD066	40th & Racine - 100% Reimbursa	5050	5050: Public Relocation Baseline Work City of Ch	Yes	2,946	2,946
210	10FRD068	IDOT Elston Ave Bridge @ I-94	45782	45782: IDOT Elston Ave Bridge over Edens Expry (I-94)	Yes	23,565	23,565
211	10FRD072	O/U Romeoville Dalhardt Ave	45787	45787: O/U Romeoville Dalhardt Ave	Yes	67	67
212	10FRD078	IL 251 @ IL 172 RECONSTRUCTION	45877	45877: IL 251 @ IL 173 Intersection Reconstruction	Yes	4,296	4,296
213	10FRD079	Bridgeview 71st ST & CSX RR	45895	45895: Bridgeview 71st St and CSX RR Grade Separation	Yes	9,693	9,693
214	10FRD081	Pingree Rd-Cog Circle to UPRR	45951	45951: Pingree Rd - Cog Circle to UPRR	Yes	680	680
215	10FRD082	ARCHER LEMONT ROAD WIDENING	45965	45965: Archer, Lemont & Derby Rds - Lemont	Yes	23,750	23,750
216	10FRD083	JOE ORR ROAD EXTENSION	45976	45976: Joe Orr Road Extension	Yes	13,363	13,363
217	10FRD084	IL RT 58 BASSWOOD TO PLUM GROV	45994	45994: IL RT58 (Golf Rd) Basswood to Plum Grove Rd	Yes	20,143	20,143
218	10FRD095	IL 50 & I-57 RAM CONSTRUCTION	5048	5048: Public Relocation Baseline Work State	Yes	10,181	10,181
219	10FRD096	IL 31 & KLASEN & VIRGINIA	46149	46149: IL31 @ Klasen & Virginia	Yes	9,217	9,217
220	10GED009	Biogas Energy - Streator SCADA	45281	45281: Biogas Energy - Streator site - Telemetry Upgrade	No	(1,424)	-
221	10NBD003	Grande Prairie Treatment Plant	45121	45121:FR:grande prairie waste water treatment plant:WO#068093	Yes	(4,470)	(4,470)
222	10NBD011	NB TOUHY CENTER	45222	45222: TOUHY CENTER WO 06477548	No	3,671	-
223	10NBD013	NB 2425 N Sheffield	45059	45059: LP - 2425 N Sheffield - DePaul Relocation	No	95	-
224	10NBD040	West over Fort Sheridan	45415	45415 - WEST OVER FORT SHERIDAN, HIGHWOOD WO#06	Yes	43,016	43,016
225	10NBD042	5215 N California	45563	45563 - 5215 N CALIFORNIA - WO# 06921006	Yes	(41,896)	(41,896)
226	10NBD043	4543 N LINCOLN	45561	45561 - NB 4543 N LINCOLN - WO# 6941669	Yes	66,044	66,044
227	10NBD044	35354 Ann Kiley Center ATO	35354	35354: ANN KILEY CENTER ATO	Yes	2,111	2,111
228	10NBD053	900 N. MICHIGAN INSTALL CABLE	41656	41656: 900 N. Michigan - condo conversion	Yes	132,086	132,086
229	10NBD066	PRAIRIEVIEW POLE RELOCATION	45865	45865:FR:PRAIRIEVIEW POLE RELOC:WO#06993367	Yes	(93,574)	(93,574)
230	10NBD068	COSTCO ASHLAND AVE	45717	45717: Costco, Ashland Ave	Yes	749	749

Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected Additions WPB-2.4?		Amount as of 12/31/2010	Amount Included in Projected Plant Additions (WPB-2.4)
					2.4?	CWIP Amount		
231	10NBD070	Tinley Metra Station	45922	45922 - NB SE Village of Tinley Park - Metra Station	Yes		(51,641)	(51,641)
232	10NBD074	NORTHLAKE OVH RELOCATION	45963	45963-NB-CS-505 N Railroad Ovhd Reloc.	Yes		(15,298)	(15,298)
233	10NBD076	MT SINAI HOSPITAL 1545 S. CALI	45899	45899 - LP - Mt Sinai Hospital, Chicago, wo#07012729	No		(32,627)	-
234	10NBD077	ZION STATION DECOMMISSION	45488	45488: ZION STATION DECOMMISSION new 34 line	Yes		(165,895)	(165,895)
235	10NBD080	U OF C PSME BLDG WO 06927624	41416	41416: U of C William Eckert Research Center	No		(20,603)	-
236	10NBD082	U OF C ECC LAB WO 06905494	45624	45624: U of C Lab School ECC	Yes		223	223
237	10NBD085	45788 AMTRAK 1699 S. LUMBER	45788	45788 - Amtrak 1699 S Lumber	Yes		99,949	99,949
238	10NBD087	45938 544 W. OAK ST	45938	45938: 544 Oak St	Yes		(34,577)	(34,577)
239	10NBD091	GODLEY WTP	46015	46015 - NB SW - Godley WTP - WO #06990407	Yes		10,274	10,274
240	10NBD093	WILLIAM JONES HIGH SCHOOL	45834	45834: LP - WILLIAM JONES HIGH SCHOOL 700 S STATE W	No		6,155	-
241	10NBD095	NB-WALMART- JOHNSBUG RELO	45780	45780: WALMART, JOHNSBURG	Yes		7,470	7,470
242	10NBD098	INSTALL NEW CABLE	45764	Preauthorized EPS Projects - NB	Yes		(21,826)	(21,826)
243	10NBD103	71 W. HUBBARD - AMLI	45764	Preauthorized EPS Projects - NB	Yes		18,171	18,171
244	10NBD105	3151 W. WALNUT	45867	45867-3151 W Walnut-WO#06965528	Yes		29,157	29,157
245	10NBD106	STATEWAY GARDENS RELO	45694	45694 - Stateway Gardens Service WO 06664229	Yes		1,285	1,285
246	10NBD107	REYES HOLDINGS - 9700 W HIGGIN	46233	46233-NB Reyes Holdings	Yes		(15,818)	(15,818)
247	10NBD108	PULLMAN WAL-MART POLE LINE REL	45812	45812: Walmart, Pullman	Yes		1,387	1,387
248	10NBD109	W. RANDOLPH AT&T MOBILITY	45710	45710-300 E. RANDOLPH WO#06984737	Yes		87,019	87,019
249	10SPD002	G144 Spacer Cable Project	45209	45209: G144 Spacer Cable Project	No		21,609	-
250	10SPD003	Cap and Pin Repl @ TSS42	31413	31413: Direct Support Syst Perf - T&S Subs Engr	Yes		27,849	27,849
251	10SPD011	Repl Battery/Charger @ TDC260	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		25,798	25,798
252	10SPD012	Repl Battery/Charger @ TDC555	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		77,338	77,338
253	10SPD013	Repl Batter/Charger @ TDC552	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		46,636	46,636
254	10SPD016	Repl Conduit on line 15313	33538	33538 - Install and Remove HPFF Conduit on TDC745 T lines	No		109	-
255	10SPD022	DSS750 Replace Battery Cable	12906	12906 Fire Protection West--Battery Cables	No		28,749	-
256	10SPD041	Replace PCB TR1 ESSY547	29404	29404 - Capital for PCB Equip for ESS Customers	Yes		91,001	91,001
257	10SPD054	Replace TR77 @ TSS133	46061	46061: TSS 133, Rock Falls Transformer Replacement	No		67,535	-
258	10SPD056	REPLACE 34KV LINE RELAY:DSS471	33875	33875 - 34kV Line Upgrades	Yes		35,618	35,618
259	10SPD057	REPLACE 34KV LINE RELAY:DSS471	33875	33875 - 34kV Line Upgrades	Yes		15,039	15,039
260	10SPD058	REPLACE 34KV LINE RELAY:DSS471	33875	33875 - 34kV Line Upgrades	Yes		15,017	15,017
261	10SPD077	MAINLINE CABLE REPLC W597	42256	42256: 2010 Repl Dist Mainline Dir Bury & Conduit	Yes		52,079	52,079
262	10SPS015	Lighting System DSS761 Wendell	45248	45248 Install Lighting System	No		16,538	-
263	10SPS016	Lighting System DSS750 Cragin	45248	45248 Install Lighting System	No		7,778	-
264	10SPS017	Lighting System DSS741 Pershin	45248	45248 Install Lighting System	No		14,634	-
265	10SPS018	Lighting System DSS821 Marquet	45248	45248 Install Lighting System	No		18,004	-
266	10SPS019	Lighting System DSS851 Washten	45248	45248 Install Lighting System	No		14,877	-
267	10SPS021	Lighting System DDCY302, 27th	45248	45248 Install Lighting System	No		26,699	-
268	10SPS036	Repl Battery & Charger TDC212	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		39,020	39,020
269	10SPS038	Repl Battery & Charger TDC557	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		36,932	36,932
270	10SPS039	Repl Battery & Charger TDC565	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		19,186	19,186
271	10SPS057	Repl Battery TDC452 Glenwood	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		27	27
272	10SPS058	Repl Battery TDC433 Channahon	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		27,577	27,577
273	10SPS059	Repl Battery TDC531 Bridgeview	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		12,477	12,477
274	10SPS076	Rockford HQ: Replace Battery	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		12,868	12,868
275	10SPS082	TDC840 Repl Battery & Charger	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		780	780
276	10SPS083	ESSD727 Repl Battery & Charger	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes		31,760	31,760

Distribution CWIP Projects Not Accruing AFUDC - Included in Projected Plant Additions (Workpaper WPB-2.4) RWB 4.01_Attach 1

Line No.	Distribution Project ID	Description	ITN	ITN Description	In Projected Additions WPB-2.4?	CWIP Amount as of 12/31/2010	Amount
							Included in Projected Plant Additions (WPB-2.4)
277	10SPS084	TDC505 Repl Battery & Charger	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes	226	226
278	10SPS085	Sta 13 Repl Battery & Charger	29338	29338: T-CE Replace Substa Batteries & Chgrs SP	No	5,487	-
279	10SPS095	RELAY UPGRADE ON L19201	41276	41276 - 69KV Pilot Wire Replacement	Yes	17,753	17,753
280	10SPS096	RELAY UPGRADE ON L19202	41276	41276 - 69KV Pilot Wire Replacement	Yes	6,314	6,314
281	10SPS097	RELAY UPGRADE ON L19203	41276	41276 - 69KV Pilot Wire Replacement	Yes	6,314	6,314
282	10SPS098	RELAY UPGRADE ON L19204	41276	41276 - 69KV Pilot Wire Replacement	Yes	8,419	8,419
283	10SPS099	DCJ97 REPLACE BATTERY CABLES	12906	12906 Fire Protection West--Battery Cables	No	10,978	-
284	10SPS116	RELAY UPGRADES AT TDC840	41279	41279 - Arc Flash Relay Upgrades	Yes	7,221	7,221
285	10SPS117	RELAY UPGRADES AT TDC814	41279	41279 - Arc Flash Relay Upgrades	Yes	1,859	1,859
286	10SPS118	RELAY UPGRADES AT TSS55	41279	41279 - Arc Flash Relay Upgrades	Yes	11,963	11,963
287	10SPS119	RELAY UPGRADES AT TSS82	41279	41279 - Arc Flash Relay Upgrades	Yes	2,982	2,982
288	10SPS121	RELAY UPGRADES AT TSS33	41279	41279 - Arc Flash Relay Upgrades	Yes	5,374	5,374
289	10SPS124	TSS33 HAYFORD UFLS UPGR RELAY	41279	41279 - Arc Flash Relay Upgrades	Yes	584	584
290	10SPS126	TSS33 RELAY UPGR 3331,3332	41279	41279 - Arc Flash Relay Upgrades	Yes	25,764	25,764
291	10SPS127	TSS33 RELAY UPGR 3334,3336	41279	41279 - Arc Flash Relay Upgrades	Yes	8,801	8,801
292	10SPS128	TSS33 RELAY UPGR 3337,3338	41279	41279 - Arc Flash Relay Upgrades	Yes	2,611	2,611
293	10SPS130	TSS32 RELAY UPGR 3250 & 3258	41279	41279 - Arc Flash Relay Upgrades	Yes	4,985	4,985
294	10SPS173	ARC FLASH: TSS57	41279	41279 - Arc Flash Relay Upgrades	Yes	4,645	4,645
295	10SPS174	ARC FLASH: TSS57	41279	41279 - Arc Flash Relay Upgrades	Yes	9,293	9,293
296	10SPS183	69KV RELAYS L69SD TSS165	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,502	5,502
297	10SPS184	69KV RELAYS L69SD TSS164	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,679	5,679
298	10SPS185	69KV RELAYS L69SD TSS162	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,679	5,679
299	10SPS186	69KV RELAYS L69ST TSS163	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,679	5,679
300	10SPS189	69KV RELAYS L69PT TSS194	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,679	5,679
301	10SPS190	69KV RELAYS L69PT TSS162	41276	41276 - 69KV Pilot Wire Replacement	Yes	5,679	5,679
302	10SPS205	TDC411, ROMEOVILLE - BATTERY	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes	813	813
303	10SPS206	TDC414 ROBERTS RD - BATTERY	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes	1,626	1,626
304	10SPS208	TDC465 SOUTH HOLLAND - BATTERY	10136	10136: D-CE Replc Substa Batteries & Chgrs SysPerf	Yes	813	813
305	10SPS214	BITRONICS METER AC TO DC CONV	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM it	Yes	2,826	2,826
306	10SPS271	INSTALL UNDERFREQ PANEL TDC559	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM it	Yes	727	727
307	BCMD003S	Emergency Cable ReplaceOutChgo	20543	20543: CE-Dist Emergency Cable Fault Replacement	Yes	75,971	75,971
308	BCMD008C	Chgo Line Clear backlog Jan 06	17182	17182:CE-Line Clearance Backlog Mitigation for LRP	Yes	141,958	141,958
309	CSFMCAP	F&MS General Capital	35994	35994: ComEd Cust Fld Ops F&MS Capital Purchases	Yes	234,229	234,229
310	DRSWTCH7	Demand Response Switch	35498	35498: Demand Response Switch Install (Dept 500)	Yes	48,479	48,479
311	ECCRELAF	Cust Relo Req Chgo Com OH	5968	5968: Inside Chicago Baseline	Yes	(651)	(651)
312	EOCNEWAS	New Com OHService Outside Chgo	5972	5972: Outside Chicago Baseline	Yes	(0)	(0)
313	EORNEWAS	New Res OHService Outside Chgo	5972	5972: Outside Chicago Baseline	Yes	0	0
314	MCCBLF	CABLE FAULT REPAIRS	10623	10623: CE-Dist Cable Fault Repair	Yes	(19,193)	(19,193)
315	MCOH4KIC	CM Repair - Dist Circuits IC	30422	30422: CE-Overhead Non-Emergent CM's	Yes	(122,456)	(122,456)
316	RPTRFD	Repair Power Transformers-Dist	29103	29103 - COMED Substation CM - EXPENSE-D	No	0	-
317 Total Distribution CWIP at 12/31/10 Not Eligible for AFUDC						\$ 6,224,606	\$ 5,751,355

**ICC Dkt. No. 11-0721
RWB 2.07_Attach 1**

Commonwealth Edison Company

1	Original Cost Approved in Docket 10-0467		\$ 13,908,457	(1)
2	Reverse Reallocation of G&I Plant		15,693	(2)
3	Revised 2009 Original Cost	Line 1 + Line 2	13,924,150	
4	Increase in Gross Plant (2010 - 2009)		502,223	
5	Remove Rider EDA Switches		(2,630)	
6	Remove AMI Pilot Costs		(49,929)	
7	Remove LTIP related to NI goal		(41)	
8	Remove PORCB Costs		(13,257)	
9	Remove Supply Admin Costs		(3,362)	
10	Subtotal		433,004	
11	Total Original Cost Requested	Line 3 + Line 10	\$ 14,357,154	

Notes

- (1) ICC Docket No. 10-0467, Final Order, Page 6
- (2) ICC Dkt. No. 10-0467 made no specific disallowance of G&I plant, rather the adjustment was based upon use of specific allocators.