

Response to ComEd's
Fourth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

ICC Person Responsible: Richard W. Bridal II
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd-Staff 4.02

Please explain why Exhibit 5.0, Schedule 5.04, page 1, line 7, does not include \$38,252 million amortization of intangible plant, included on ComEd Schedule C-12, Ln 10, in light of the fact that Staff's calculation on Schedule 5.04, line 6 includes \$38,442 million for amortization of intangible plant.

Response

Staff Ex. 5.0, Schedule 5.04, Line 7 should indeed include amortization of intangible plant. However, the amount appearing on Staff Ex. 5.0, Schedule 5.04, Line 7 should reflect the DS jurisdictional amounts from ComEd Schedule C-12, Line 12, columns (C) through second (D). The amounts currently set forth in Staff's schedule are from ComEd Schedule C-12, Line 10, and represent amounts before jurisdictional allocations.

When corrected, Staff Ex. 5.0, Schedule 5.04, Page 1, Line 7, Column (b) should be \$(75.705) million, which is the opposite sum of the DS jurisdictional depreciation and amortization expense on ComEd Schedule C-12, Line 12, Columns (C) through second (D). The corrected adjustment amount on Staff Ex. 5.0, Schedule 5.04, Line 8 should be \$(5.553) million. A corrected Schedule 5.04, Page 1 is attached to this response as "11-0721 Response to ComEd-Staff_DR_4-02_Attachment_1.pdf." Staff will submit the entire corrected schedule with its rebuttal testimony, if necessary.

OFFICIAL FILE

I.C.C. DOCKET NO. 11-0721
ComEd-Staff Group Cross Exhibit No. 1

Witness _____

Date 3/13/12 Reporter TO

Docket No. 11-0721
 ICC Staff Exhibit 5.0
 Schedule 5.04
 Page 1 of 4
CORRECTED

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> (1)	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>(75,705)</u> (1)	ComEd Sch C-12, Ln 12
8	Staff Adjustment - 2011 DS Accumulated Depreciation on 2010 Historical G&I Plant	<u>(5,553)</u>	Line 6 - Line 7

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

Response to ComEd's
Sixth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

ICC Person Responsible: Richard W. Bridal II
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd-Staff 6.01

Regarding the testimony of Mr. Bridal at Staff Ex. 16.0, 25:540 – 26:572:

- (a) Has Staff ever recommended that a liability for accrued incentive compensation be used to reduce rate base for any utility other than ComEd in the instant docket?
- (b) Is Staff aware of any other utility for which the Illinois Commerce Commission has reduced rate base for accrued incentive compensation as a liability?
- (c) If your answer to (a) or (b) is anything other than an unqualified no, please provide details of each instance where Staff has made such recommendations or seen such treatment of accrued incentive compensation, including but not limited to company names, dates, docket numbers, and relevant testimony and schedule references.

Response

- (a) Although he has not performed exhaustive research on the topic, Mr. Bridal is not aware of any docket in which Staff has recommended that a liability for accrued incentive compensation be used to reduce rate base for any utility other than ComEd in the instant docket.
- (b) Although he has not performed exhaustive research on the topic, Mr. Bridal is not aware of any other utility for which the Illinois Commerce Commission has reduced rate base for accrued incentive compensation as a liability.
- (c) Not applicable.

Response to ComEd's
Sixth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

ICC Person Responsible: Richard W. Bridal II
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd-Staff 6.02

Regarding the testimony of Mr. Bridal at Staff Ex. 16.0, 25:540 – 26:572:

- (a) Has Staff ever recommended that a liability for accrued vacation pay be used to reduce rate base for any utility other than ComEd in the instant docket?
- (b) Is Staff aware of any other utility for which the Illinois Commerce Commission has reduced rate base for accrued vacation pay as a liability?
- (c) If your answer to (a) or (b) is anything other than an unqualified no, please provide details of each instance where Staff has made such recommendations or seen such treatment of accrued vacation pay, including but not limited to company names, dates, docket numbers, and relevant testimony and schedule references.

Response

- (a) Although he has not performed exhaustive research on the topic, Mr. Bridal is not aware of any docket in which Staff has recommended that a liability for accrued vacation pay be used to reduce rate base for any utility other than ComEd in the instant docket.
- (b) Although he has not performed exhaustive research on the topic, Mr. Bridal is not aware of any other utility for which the Illinois Commerce Commission has reduced rate base for accrued incentive pay as a liability.
- (c) Not applicable.

Response to ComEd's
Ninth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

ICC Person Responsible: Richard W. Bridal II
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd → Staff 9.01

Attached is a proposed revision to ICC Staff Exhibit 16.0, Schedule 6.1, pages 1 -4 that includes corrections ComEd believes should be made. The schedule has been revised to apply jurisdictional allocators to the average retirements on pages 3 and 4, and to correct formula errors (page 2, lines 2 and 20, page 3, lines 12 and 18, page 4, line 8) to match the source descriptions. Does Staff agree with this revision?

Response

Mr. Bridal agrees with the revisions set forth in the attachment. These revisions have been incorporated into the attached ICC Staff Exhibit 16.0, Schedule 16.01R, and will be incorporated as necessary into the Staff revenue requirement schedules to be submitted with Staff's initial brief.

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	2011 Projected Distribution Plant Additions per Staff	553,187	Sched 16.01, Page 2, Ln 5
2	2011 Projected Distribution Plant Additions per Company	576,236	ComEd Sch B-2, Ln 2, Col (E)
3	Staff Adjustment to 2011 Projected Distribution Plant Additions	<u>(23,049)</u>	Line 1 - Line 2
4	2011 Projected General Plant Additions per Staff	71,565	Sched 16.01, Page 3, Ln 23
5	2011 Projected Intangible Plant Additions per Staff	27,179	Sched 16.01, Page 4, Ln 13
6	2011 Total Projected General & Intangible Plant Additions per Staff	98,744	Line 4 + Line 5
7	2011 Projected General & Intangible Plant Additions per Company	108,195	ComEd Sch B-2, Ln 3, Col (E)
8	Staff Adjustment to General & Intangible 2011 Projected Plant Additions	<u>(9,451)</u>	Line 6 - Line 7
9	2011 Accum. Dep. on 2011 Projected Distribution Plant Additions per Staff	(10,528)	Sched 16.01, Page 2, Ln 12
10	2011 Accum. Dep. on 2011 Projected Distribution Plant Additions per Company	(11,022)	ComEd Sch B-2.5, p. 1, Ln 4, Col (B)
11	Staff Adjustment to 2011 Accum. Dep. on Projected Dist. Plant Additions	<u>494</u>	Line 9 - Line 10
12	2011 Accum. Dep. on Projected General Plant Additions per Staff	(1,512)	Sched 16.01, Page 3, Ln 22
13	2011 Accum. Dep. on Projected Intangible Plant Additions per Staff	(4,008)	Sched 16.01, Page 4, Ln 11
14	2011 Total Accum. Dep. on Projected G&I Plant Additions per Staff	(5,520)	Line 12 + Line 13
15	2011 Accum. Dep. on Projected G&I Plant Additions per Company	(4,945)	ComEd Sch B-2.5, p. 1, Ln 4, Col (C) + (D)
16	Staff Adjustment to 2011 Accum. Dep. On Projected G&I Plant Additions	<u>(575)</u>	Line 10 - Line 11
17	2011 Depreciation Expense on Projected Distribution Plant Additions per Staff	10,528	Sched 16.01, Page 2, Ln 7
18	2011 Depreciation Expense on Projected Distribution Plant Additions per Co.	11,022	ComEd Sch B-2.5, p. 1, Ln 4, Col (B)
19	Staff Adjustment to 2011 Dep. Exp. on Projected Dist. Plant Additions	<u>(494)</u>	Line 17 - Line 18
20	2011 Depreciation Expense on Projected G&I Plant Additions per Staff	1,512	Sched 16.01, Page 3, Ln 21
21	2011 Depreciation Expense on Projected G&I Plant Additions per Staff	4,008	Sched 16.01, Page 4, Ln 11
22	2011 Depreciation Expense on Projected G&I Plant Additions per Staff	5,520	Sched 16.01, Page 3, Ln 18
23	2011 Depreciation Expense on Projected G&I Plant Additions per Company	4,945	ComEd Sch B-2.5, p. 1, Ln 4, Col (C) + (D)
24	Staff Adjustment to Projected G&I Plant Additions	<u>575</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	2011 Projected Distribution Plant Additions per Company	576,236	ComEd Sch B-2, Ln 2, Col (E)
2 a	Less: Cancelled 2011 Projected Plant Additions	1,317	Staff Ex. 19.0
b	Less: Projects Not Completed in 2011 or Otherwise on Hold	13,438	Staff Ex. 19.0
c	Less: Projects Now Categorized as Transmission Projects	172	Staff Ex. 19.0
3	2011 Projected Distribution Plant Additions Excl. Projects Not Completed in 2011	561,309	Line 1 - Line 2 a, b and c
4	Less: Net Reduction for 5 Year Avg Ratio of Actual to Budget Plant Additions	8,122	Line 20
5	2011 Projected Distribution Plant Additions per Staff	553,187	Line 3 - Line 4
6	2010 Actual Distribution Plant Additions per FERC Form 1	548,313	FERC Fm 1 Pg 206 Col C Ln 7
7	Average 2010-2011 Distribution Plant Additions	550,750	(Line 5 + Line 6) / 2
8	Less: Distribution Plant 5 Year Average Retirements per Company	124,508	ComEd Sch B-2.5 p. 2, Ln 1, Col (B)
9	Net 2010-2011 Average Projected Distribution Plant Additions per Staff	426,242	Line 5 - Line 6
10	Distribution Plant Estimated Depreciation Rate by Functional Class	2.47%	ComEd Ex. 12.5, Ln 31, Col (F)
11	2011 Depreciation Expense on Avg 2010-11 Projected Distribution Plant Additions per Staff	10,528	Line 8 x Line 9
12	2011 Accumulated Depreciation on Avg 2010-11 Projected Distribution Plant Additions per Staff	(10,528)	Line 10 x (-1)
<u>Calculation of Net Reduction for 5 Year Avg Ratio of Actual to Budget Plant Additions</u>			
13	2011 Projected Distribution Plant Additions per Company	576,236	Line 1
14	5 Year Average Ratio of Actual to Budget Plant Additions	96%	Staff Ex. 16.0, WP 16.01, Ln 11, Col (o)
15	2011 Projected Distribution Plant Additions per Staff	553,187	Line 13 x Line 14
16	Reduction for 5 year Avg Ratio of Actual to Budget Plant Additions	23,049	Line 13 - Line 15
17	Less: Cancelled 2011 Projected Plant Additions	1,317	Line 2a
18	Less: Projects Not Completed in 2011 or Otherwise on Hold	13,438	Line 2b
19	Less: Projects Now Categorized as Transmission Projects	172	Line 2c
20	Net Reduction for 5 year Avg Ratio of Actual to Budget Plant Additions (amount to line 4 above)	8,122	Line 16 - Line 17 - Line 18 - Line 19

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)
General Plant			
<u>General Plant - Communication Equipment Acct 397</u>			
1	2011 Projected Comm. Equip. Acct 397 Plant Additions per Company	129	ComEd WPB-2.4, p. 1, footnote (2)
2	5 Year Average Ratio of Actual to Budget General Plant Additons	89%	Staff Ex. 16.0, WP 16.01, Ln 26, Col (o)
3	2011 Projected Comm. Equip. Acct 397 Plant Additions per Staff	115	Line 1 x Line 2
4	2010 Actual Comm. Equip. Acct 397 Plant Additions per FERC Form 1	22,721	FERC Fm 1 Pg 206 Col C Ln 94
5	Average 2010-2011 Comm. Equip. Acct 397 Plant Additions per Staff	11,418	(Line 3 + Line 4) / 2
6	Jurisdictional Allocator for Comm. Equip Acct 397	53.72%	ComEd WPB-1 p.2-3, Ln 9, Col (H)
7	Average 2010-2011 DS Comm. Equip. Acct 397 Plant Additions per Staff	6,134	Line 5 x Line 6
<u>General Plant Excluding Acct 397</u>			
8	2011 Total Projected General Plant Additions per Company	90,684	ComEd WPB-2.4, Pg 1
9	Less: 2011 Projected Comm. Equip. Acct 397 Plant Additions per Company	129	Line 1
10	2011 Projected General Plant Additions Excluding Acct 397 per Company	90,555	
11	5 Year Average Ratio of Actual to Budget General Plant Additons	89%	Staff Ex. 16.0, WP 16.01, Ln 26, Col (o)
12	2011 Projected General Plant Additions Excluding Acct 397 per Staff	80,594	Line 10 x Line 11
13	2010 Actual General Plant Additions Excluding Acct 397 per FERC Form 1	47,737	FERC Fm 1 Pg 206 Col C Ln 96 - Ln 4
14	Average 2010-2011 General Plant Additions Excludinig Acct 397 per Staff	64,166	(Line 12 + Line 13) / 2
15	Jurisdictional Allocator % for G&I Plant Excluding Acct 397 per Staff	88.72%	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
16	Average 2010-2011 DS General Plant Additions Excludinig Acct 397 per Staff	56,928	Line 14 x Line 15
<u>Total General Plant</u>			
17	Total Average 2010-2011 DS General Plant Plant Additions per Staff	63,062	Line 7 + Line 16
18 a	Less: General Plant 5 Year Average Retirements per Company - Jurisdictional	36,002	ComEd Sch B-2.5 p. 2, Ln 2, Col (B)
b	Jurisdictional Allocator % for G&I Plant Excluding Acct 397 per Staff	88.72%	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
c	DS Jurisdictional General Plant 5 Year Average Retirements	31,941	Line 18a * Line 18b
19	Net DS Jurisdictional Avg 2010- 2011 Projected General Plant Additions per Staff	31,121	Line 17 - Line 18c
20	General Plant Estimated Depreciation Rate by Functional Class	4.86%	ComEd Ex. 12.5, Ln 48, Col (F)
21	2011 Dep Exp on DS Jursdictional Avg 2010-11 Projected General Plant Additions per Staff	1,512	Line 19 x Line 20
22	2011 Accum Dep on DS Jurisdictional Avg 2010-11 Projected General Plant Additions per Staff	(1,512)	Line 21 x (-1)
23	DS Jurisdictional 2011 Projected General Plant Additions per Staff	71,565	(Line 3 x Line 6) + (Line 12 x 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)
Intangible Plant			
1	2011 Projected Intangible Plant Additions per Company	30,635	ComEd WPB-2.4, Pg 1
2	5 Year Average Ratio of Actual to Budget Intangible Plant Additons	100%	Staff Ex. 16.0, WP 16.01, Ln 28, Col (o)
3	2011 Projected Intangible Plant Additions per Staff	30,635	Line 1 x Line 2
4	2010 Actual Intangible Plant Additions per FERC Form 1	61,180	FERC Fm 1 Pg 204 Col C Ln 5
5	Average 2010-2011 Intangible Plant Additions per Staff	45,908	(Line 3 + Line 4) / 2
6	Jurisdictional Allocator % for G&I Plant per Staff	88.72%	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
7	DS Jurisdictional Avg 2010- 2011 Projected Intangible Plant Additions per Staff	40,730	Line 5 x Line 6
8 a	Less: Intangible Plant 5 Year Average Retirements per Company	2,472	ComEd Sch B-2.5 p. 2, Ln 3, Col (B)
b	Jurisdictional Allocator % for G&I Plant Excluding Acct 397 per Staff	88.72%	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
c	DS Jurisdictions Intangible Plant 5 Year Average Retirements	2,193	Line 8a * Line 8b
9	Net DS Jurisdictional Avg 2010- 2011 Projected Intangible Plant Additions per Staff	38,537	Line 7 - Line 8c
10	Intangible Plant Estimated Depreciation Rate by Functional Class	10.40%	ComEd Ex. 12.5, Ln 17, Col (G)
11	2011 Dep Exp on DS Jursdictional Avg 2010-11 Projected Inintangible Plant Additions per Staff	4,008	Line 9 x Line 10
12	2011 Accum Dep on DS Jurisdictional Avg 2010-11 Projected Intangible Plant Additions per Staff	(4,008)	Line 11 x (-1)
13	DS Jurisdictional 2011 Projected Intangible Plant Additions per Staff	27,179	Line 3 x Line 6

Response to ComEd's
Ninth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

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Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd → Staff 9.02

Attached is a proposed revision to ComEd Exhibit 12.5. The revised version includes the removal of the jurisdictional allocators applied to current year additions (removing lines 52 through 54 on the original Exhibit 12.5) and a breakdown of general plant to separate communications equipment from non-communications equipment. Does Staff agree with this revision?

Response

Yes.

						ComEd Ex. 12.5 Revised	
						DRAFT - Proposed Revisions	
Commonwealth Edison Company						App 8	
Depreciation Information						2010 Actual Data	
						2011 Projected Additions	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Ln	Description	Source	Distribution	G&I Depreciable Other	G&I Depreciable Acct 397	G&I Amortized	
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	
Adjs to Depreciation Expense							
Costs Recovered Through Other Tariffs							
1	Supply Administration Software Recovered Through Rider PE	WP 1	\$ -	\$ -	\$ -	(698)	
2	Rider EDA Switches	WP 1	(49)				
3	Rider AMP	WP 1	(1,285)	(351)		(3,558)	
4	Rider PORCB	WP 1				(219)	
5	Other Costs Recovered Thru Other Tariffs	WP 1					
Costs Disallowed in Previous ICC Orders							
6	Dkt 05-0597	WP 1	(138)				
7	Dkt 07-0566	WP 1	(31)				
8	Dkt 10-0467	WP 1	(23)				
9	Other Costs Disallowed in Previous ICC Orders	WP 1					
Other Adjs							
10	Depreciation Expense Related to Asset Retirement Costs	(1)	1,191	63			
11	Other Adjs to Depreciation Expense	WP 1					
12	Total Adjs to Depreciation Expense	Sum of (Ln 1) thru (Ln 11)	\$ (335)	\$ (288)	\$ -	\$ (4,475)	
			To Sch FR C-2 Col C Ln 3	To Sch FR C-2 Col D Ln 3	To Sch FR C-2 Col E Ln 3	To Sch FR C-2 Col F Ln 3	

Commonwealth Edison Company						App 8	
Depreciation Information						2010	Actual Data
						2011	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
Ln	Description	Source	Projected Plant Additions	5 Yr Retirements	Total	Estimated Depreciation Rate by Functional Class	Depreciation Expense
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	Col (G) (Ln 17) thru (Ln 19)	(E) * (F)
						%	(\$ in 000s)
Projected Change in Depreciation Expense							
13	Distribution Plant	{Col E Ln 48}, (Ln 30)	562,275	\$ (124,508)	\$ 437,767	7.70%	\$ 10,813
14	General Plant - Non Acct 397	{Col E Ln 49}, (Ln 47)	59,147	\$ (36,002)	\$ 33,145	7.66%	1,611
15	General Plant - Acct 397	{Col E Ln 50}, (Ln 47)	11,425		\$ 11,425	7.85%	555
16	Intangible Plant	{Col E Ln 51}, (Ln 18)	45,908	\$ (2,472)	\$ 43,436	10.40%	4,517
						To Sch FR C-2 Col C, D, E, F, Ln 7.	
17	Total Projected Depreciation Expense Change	(Ln 13) + (Ln 14) + (Ln 15)					\$ 17,496
Plant in Service Balance							
Intangible Plant Depreciation Rate Calculation			Beginning	Ending	Avg	FERC Fm 1 Depreciation Expense by Functional Class	Estimated Depreciation Rate by Functional Class
			(\$ in 000s)	(\$ in 000s)	((C) + (D)) / 2 (\$ in 000s)	(\$ in 000s)	(F) / (E) %
18	Intangible Plant	(2'), (3'), (4)	386,241	416,628	391,434	40,706	10.40%
Retirements			Yr X-4	Yr X-3	Yr X-2	Yr X-1	Yr X
			(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)	(\$ in 000s)
19	Distribution Plant	FERC Fm 1 Pgs 205, 207 Col F	\$ 101,842	\$ 89,569	\$ 228,237	\$ 75,954	\$ 126,939
20	General Plant	FERC Fm 1 Pgs 205, 207 Col F	47,875	23,968	42,269	32,628	33,470
21	Intangible Plant	FERC Fm 1 Pgs 205, 207 Col F	1,085			725	10,552
(\$ in 000s)							
5 Year Average Retirements							
22	Distribution Plant	Avg of Col (C) thru Col (G) Ln 19					\$ 124,508
23	General Plant	Avg of Col (C) thru Col (G) Ln 20					36,002
24	Intangible Plant	Avg of Col (C) thru Col (G) Ln 21					2,472

Commonwealth Edison Company						App 8	
Depreciation Information						2010	Actual Data
						2011	Projected Additions
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
					Estimated Depreciation Rate by Functional Class		
				Total	(E) / (C)		
			(6)	(C) * (D)			
		(\$ in 000s)	%	(\$ in 000s)	%		
25	Distribution						
	Excl HVD, Trans & Meters	FERC Fm 1 Pg 337	\$ 9,111,808	2.31%	\$ 210,483		
26	High Voltage Distrib	FERC Fm 1 Pg 337	2,163,995	2.46%	53,234		
27	Line Transformers	FERC Fm 1 Pg 337	1,065,086	3.30%	35,148		
28	Meters	FERC Fm 1 Pg 337	352,595	3.99%	14,069		
29	AMI Meters	FERC Fm 1 Pg 337	19,201	6.67%	1,281		
30	Total		\$ 12,712,685		\$ 314,215	2.47%	
31	General Plant						
32	Structures & Improvements	FERC Fm 1 Pg 337	\$ 245,021	2.35%	\$ 5,758		
33	Computer Equipment	FERC Fm 1 Pg 337	53,133	23.29%	12,375		
34	Furniture & Equipment	FERC Fm 1 Pg 337	21,225	3.99%	847		
35	Office Machines	FERC Fm 1 Pg 337	1,580	9.78%	155		
36	Passenger Cars (7')	FERC Fm 1 Pg 337	10,140				
37	Tractor Trailers (7')	FERC Fm 1 Pg 337	3,149				
38	Trailers (7')	FERC Fm 1 Pg 337	9,449				
39	Light-duty Trucks (7')	FERC Fm 1 Pg 337	43,440				
40	Heavy-duty Trucks (7')	FERC Fm 1 Pg 337	133,640				
41	Stores Equipment	FERC Fm 1 Pg 337	4,093	10.24%	419		
42	Tools, Shop & Garage Equipment	FERC Fm 1 Pg 337	134,263	3.76%	5,048		
43	Laboratory Equipment	FERC Fm 1 Pg 337	6,474	4.07%	263		
44	Power Operated Equip.	FERC Fm 1 Pg 337	4,570	6.18%	282		
45	Communications Equip.	FERC Fm 1 Pg 337	587,192	6.12%	35,936		
46	Miscellaneous Equip.	FERC Fm 1 Pg 337	2,946	5.68%	164		
47	Total		\$ 1,260,315		\$ 81,247	4.86%	
			Projected	Current Actual	((C) + (D))/2		
	Average Additions		(\$ in 000s)	(\$ in 000s)	(\$ in 000s)		
48	Distribution Plant	App 1 Ln 38, FERC Fm 1 Pg 208 Col C	576,236	\$ 548,313	\$ 562,275		
49	General Plant - Non Acct 397	WP 19, Col (G), (Ln 53) + (Ln 54), FERC Fm 1 Pg 206 Col C	90,555	47,738	69,147		
50	General Plant - Acct 397	WP 19, FERC Fm 1 Pg 206 Col C	129	22,721	11,425		
51	Intangible Plant	WP 19, FERC Fm 1 Pg 204 Col C Ln 5	30,635	61,180	45,908		
Notes:							
(1) Represents removal portion of depreciation expense that was charged to FERC Acct 407 following 2006 adoption of FIN 47.							
(2) FERC Fm 1 Pg 206 Col B Ln 75, Pg 206 Col B Ln 99, Pg 204 Col B Ln 5							
(3) FERC Fm 1 Pg 207 Col G Ln 75, Pg 207 Col G Ln 99, Pg 205 Col G Ln 5							
(4) FERC Fm 1 Pg 336 Col F Ln 8, Ln 10, and Ln 1							
(5) (-1.0) * (Col G), (Ln 22) thru (Ln 24)							
(6) If ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC.							
(7) Depreciation expense on vehicles is charged to a clearing account on ComEd's books and therefore excluded from the calculation of the rate.							

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Springfield, IL 62701

ComEd → Staff 12.01

Attached are proposed revisions to ICC Staff Exhibit 16.0, Schedules 16.07 and 16.08 to reflect corrections that ComEd believes should be made to accurately reflect Staff's position.

Schedule 16.07 has been adjusted to calculate on page 1, the ADIT Accrued Vacation Pay per Staff to calculate on the average monthly accrued vacation before any cash working capital adjustment. Schedule 16.08 has been adjusted to calculate on page 1, the ADIT Accrued Incentive per Staff to calculate on the average monthly accrued vacation before any cash working capital adjustment. Also, on Schedule 16.08, the descriptions on lines 5 and 6 have been revised to refer to incentive vacation pay, rather than vacation incentive pay. All changes have been bolded and highlighted in yellow.

Does Staff agree with these revisions?

Response

Mr. Bridal agrees with the revisions set forth in the attachment. In addition, Mr. Bridal believes the descriptions on Schedule 16.08, page 1, lines 3 and 7 (Line 8 on the attached revised schedule), should be revised to refer to incentive pay rather than vacation. These revisions have been incorporated into the attached ICC Staff Exhibit 16.0, Schedules 16.07R and 16.08R, and will be incorporated as necessary into the Staff revenue requirement schedules to be submitted with Staff's initial brief.

Commonwealth Edison Company
Adjustment to Operating Reserves for Accrued Vacation Pay
For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Operating Reserve for Accrued Vacation per Staff	(43,219)	Schedule 16.07, p. 2, Ln 17
2	Operating Reserve for Accrued Vacation per Company	-	ComEd Ex. 13.1, App 5
3	Staff Adjustment - Operating Reserve for Accrued Vacation	<u>(43,219)</u>	Line 1 - Line 2
4	DS Jurisdictional Avg Monthly Accrued Vacation	(44,042)	Schedule 16.07, p. 2, Ln 15
5	Combined Income Tax Rate	39.745%	ComEd Ex. 13.1, Sch FR C-4, Ln 4
6	ADIT on Reserve for Accrued Vacation per Staff	17,505	(Line 4 x Line 5) x (-1)
7	ADIT on Reserve for Accrued Vacation per Company	15,875	ComEd Ex. 13.3, Sch B-9 Revised, Ln 6, Col (G)
8	Staff Adjustment - ADIT on Reserve for Accrued Vacation	<u>1,630</u>	Line 6 - Line 7

Commonwealth Edison Company
Adjustment to Operating Reserves for Accrued Vacation Pay
For the Year Ending December 31, 2010
(In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
	2010 Monthly Ending Balances of Accrued Vacation		
1	January	(49,500)	ComEd Response to AG DR 5.02
2	February	(49,500)	ComEd Response to AG DR 5.02
3	March	(49,500)	ComEd Response to AG DR 5.02
4	April	(49,500)	ComEd Response to AG DR 5.02
5	May	(49,500)	ComEd Response to AG DR 5.02
6	June	(49,500)	ComEd Response to AG DR 5.02
7	July	(49,500)	ComEd Response to AG DR 5.02
8	August	(49,500)	ComEd Response to AG DR 5.02
9	September	(49,500)	ComEd Response to AG DR 5.02
10	October	(49,500)	ComEd Response to AG DR 5.02
11	November	(49,500)	ComEd Response to AG DR 5.02
12	December	<u>(51,200)</u>	ComEd Response to AG DR 5.02
13	Average Monthly Balance	(49,642)	(Sum of Ln 1 through Ln 12) / 12
14	Wages & Salaries Jurisdictional Allocator per Staff	<u>88.72%</u>	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
15	DS Jurisdictional Avg Monthly Accrued Vacation	(44,042)	Line 13 x Line 14
16	Less: Accrued Vacation in CWC Calculation	<u>(823)</u>	ComEd Ex. 16.6, Ln 9, Col (F)
17	DS Jurisdictional Reserve for Accrued Vacation	(43,219)	Line 15 - Line 16

Commonwealth Edison Company
Adjustment to Operating Reserves for Accrued Incentive Pay
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
1	Operating Reserve for Accrued Incentive Pay per Staff	(10,401)	Schedule 16.08, p. 2, Ln 17
2	Operating Reserve for Accrued Incentive Pay per Company	-	ComEd Ex. 13.1, App 5
3	Staff Adjustment - Operating Reserve for Accrued Incentive	<u><u>(10,401)</u></u>	Line 1 - Line 2
4	DS Jurisdictional Avg Monthly Accrued Incentive	(28,553)	Schedule 16.08, p. 2, Ln 15
5	Combined Income Tax Rate	39.745%	ComEd Ex. 13.1, Sch FR C-4, Ln 4
6	ADIT on Reserve for Accrued Incentive per Staff	11,348	(Line 1 x Line 5) x (-1)
7	ADIT on Reserve for Accrued Incentive per Company	20,320	ComEd Ex. 13.3, Sch B-9 Revised, Ln 11, Col (G)
8	Staff Adjustment - ADIT on Reserve for Accrued Incentive	<u><u>(8,972)</u></u>	Line 6 - Line 7

Commonwealth Edison Company
Adjustment to Operating Reserves for Accrued Incentive Pay
 For the Year Ending December 31, 2010
 (In Thousands)

Line No.	Description (a)	Amount (b)	Source (c)
	2010 Monthly Ending Balances of Accrued Incentive Pay		
1	January	(56,800)	ComEd Response to AG DR 5.05
2	February	(9,900)	ComEd Response to AG DR 5.05
3	March	(12,300)	ComEd Response to AG DR 5.05
4	April	(14,400)	ComEd Response to AG DR 5.05
5	May	(18,400)	ComEd Response to AG DR 5.05
6	June	(21,400)	ComEd Response to AG DR 5.05
7	July	(32,100)	ComEd Response to AG DR 5.05
8	August	(34,600)	ComEd Response to AG DR 5.05
9	September	(38,800)	ComEd Response to AG DR 5.05
10	October	(42,900)	ComEd Response to AG DR 5.05
11	November	(47,300)	ComEd Response to AG DR 5.05
12	December	<u>(57,300)</u>	ComEd Response to AG DR 5.05
13	Average Monthly Balance	(32,183)	(Sum of Ln 1 through Ln 12) / 12
14	Wages & Salaries Jurisdictional Allocator per Staff	<u>88.72%</u>	Staff Ex. 2.0, Sch. 2.02, Ln 12, Col (f)
15	DS Jurisdictional Avg Monthly Accrued Incentive	<u>(28,553)</u>	Line 13 x Line 14
16	Less: Accrued Incentive in CWC Calculation	<u>(18,152)</u>	ComEd Ex. 16.6, Ln 10, Col (F)
17	DS Jurisdictional Reserve for Accrued Incentive	(10,401)	Line 15 - Line 16

Response to ComEd's
Twelfth Set of Data Requests to Staff
Docket No. 11-0721
Response of Staff Witness Richard W. Bridal II

ICC Person Responsible: Richard W. Bridal II
Title: Accountant
Business Address: Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701

ComEd → Staff 12.02

Does Staff agree that the adjustment on ICC Staff Exhibit 16.0, Schedules 16.04 is duplicative of the calculations included in ICC Staff Exhibit 16.01?

Response

Yes. As such, Staff hereby withdraws the adjustment set forth on ICC Staff Exhibit 16.0, Schedule 16.04. This adjustment will be removed as necessary from the Staff revenue requirement schedules to be submitted with Staff's initial brief.

ICC Docket No. 11-0721**Commonwealth Edison Company's Response to
Illinois Commerce Commission ("STAFF") Data Requests
RWB 9.01 – 9.02****Date Received: February 17, 2012****Date Served: February 21, 2012**

Please provide all schedules and spreadsheets submitted in response to these data requests in Excel format, with formulae intact.

REQUEST NO. RWB 9.01:

Referring to ComEd Ex. 12.0, lines 382-385, the witness states that ComEd Ex. 12.5 provides an alternative calculation of a weighted average depreciation rate using the depreciable bases in the most recent FERC Form 1 and the depreciation rates supported by the most recent depreciation study. However, referring to ComEd Ex. 12.5, Column (D), Lines 26-47, the source appears to be referenced as FERC Form 1.

- a) Does ComEd agree that if the depreciation calculations set forth in ComEd Ex. 12.5 are adopted, the source of the depreciation percentages appearing on ComEd Ex. 12.5, Column (D), should be the most recent depreciation study? If no, please provide a detailed explanation for the Company's disagreement.

RESPONSE:

- a) ComEd agrees that the depreciation rates used in the calculation of projected change in depreciation expense should be reflective of the most recent depreciation study. As described in ComEd's Response to Staff Data Request RWB 9.02, the depreciation rates reported on ComEd's FERC Form 1, page 337, generally reflect the most recent depreciation study. In the event that the alternative calculation in ComEd Ex. 12.5 is accepted by the Commission and ComEd's FERC Form 1 does not reflect the most recent depreciation study, ComEd will update the formula with the most recent rates submitted to the ICC. ComEd will add a footnote to the proposed schedule in ComEd Ex. 12.5 to indicate that if the rates reported in the FERC Form 1 are different from the rates from the most recent depreciation study, the rates from the most recent depreciation study will be applied.