

ICC Docket No. 11-0721

**Commonwealth Edison Company's Response to  
Illinois Commerce Commission ("STAFF") Data Requests**

**TEE 3.01 – 3.11**

**Date Received: December 2, 2011**

**Date Served: January 4, 2012**

ICC Staff Cross Exhibit No. 7

**REQUEST NO. TEE 3.05:**

Please describe the impact of any additional contribution in 2010 on subsequent years' pension expense, including supporting calculations.

**CORRECTED RESPONSE:**

After submission of the initial response, ComEd determined that it had made an additional special contribution. The revised response below describes both contributions and the combined impacts on pension expense.

In August 2010, ComEd made a \$217 million contribution to the Exelon Corporation Retirement Program (ECRP), Exelon's largest defined benefit pension plan. In September 2010, ComEd made an approximately \$13.7 million contribution to the Exelon Corporation Cash Balance Pension Plan (CBPP). Both of these special contributions earned a return for the balance of 2010 and were valued at \$225.1 million and \$14.2 million, respectively, at year-end 2010. Those balances then reduced 2011 pension net periodic benefit cost by an amount equal to the 2011 expected return on assets of 8.0%. After capitalization and jurisdictional allocation, 2011 pension expense would have been \$9.976 million higher had ComEd not made the 2010 special contributions to the ECRP and CBPP. The attachment labeled as TEE 3.05 CORRECTED\_Attach 1 is identical to TEE 3.05\_Attach 1 provided in ComEd's initial response to Staff Data Request TEE 3.05 other than for the fact that the corrected attachment includes the September contribution to the cash balance pension plan.

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Witness Houtsma

Date 3/13/12 Reporter TD