

**STATE OF ILLINOIS**

**ILLINOIS COMMERCE COMMISSION**

COMMONWEALTH EDISON COMPANY :  
 : No. 12-\_\_\_\_\_  
Annual formula rate update and revenue :  
requirement reconciliation authorized by :  
Section 16-108.5 of the Public Utilities Act.

**B SCHEDULES**

**PUBLIC VERSION**

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary - 2012 Filing Year  
December 31, 2011  
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Projected Plant Additions and Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
	(A)	(B)	(C)	(D)
1	Plant-in-Service			
2	Distribution Plant	\$ 13,616,337	\$ 773,120	\$ 14,389,457
3	General and Intangible Plant	1,420,575	134,941	1,555,516
4	Subtotal	<u>\$ 15,036,912</u>	<u>\$ 908,061</u>	<u>\$ 15,944,973</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,310,619)	\$ (285,328)	\$ (5,595,947)
7	General and Intangible Plant	(665,494)	(85,924)	(751,418)
8	Subtotal	<u>\$ (5,976,113)</u>	<u>\$ (371,252)</u>	<u>\$ (6,347,365)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -
10	Cash Working Capital	42,439	-	42,439
11	Materials & Supplies Inventories	27,493	-	27,493
12	Accumulated Deferred Income Taxes	(2,469,024)	6,091	(2,462,933)
13	Regulatory Assets & Liabilities, Net	14,515	54,561	69,076
14	Deferred Costs	3,754	-	3,754
15	Operating Reserves	(339,042)	-	(339,042)
16	Asset Retirement Obligation	(26,896)	-	(26,896)
17	Deferred Liabilities	(11,687)	-	(11,687)
18	Customer Deposits	(133,403)	-	(133,403)
19	Customer Advances	(52,413)	-	(52,413)
20	Total	<u>\$ 6,116,535</u>	<u>\$ 597,461</u>	<u>\$ 6,713,996</u>

**Commonwealth Edison Company**

Jurisdictional Rate Base Summary by ICC Account - 2012 Filing Year (1)

December 31, 2011

(In Thousands)

Witness: Fruehe

Line No.	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional (D)	Unadjusted Delivery Services Rate Base (3)	Supporting Schedule / Workpaper (F)	
	(B)	(C)	(D)	(E)	(F)	
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,616,337	\$ -	\$ 13,616,337	B-5
3	General and Intangible Plant		1,863,528	(442,953)	1,420,575	WPB-1
4	Subtotal		\$ 15,479,865	\$ (442,953)	\$ 15,036,912	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,310,619)	\$ -	\$ (5,310,619)	B-6
7	General and Intangible Plant		(865,740)	200,246	(665,494)	WPB-1
8	Subtotal		\$ (6,176,359)	\$ 200,246	\$ (5,976,113)	
9	Construction Work in Progress	107	\$ 186,924	\$ (186,924)	\$ -	B-7
10	Cash Working Capital	-	-	-	42,439	B-8
11	Materials & Supplies Inventories	154, 155 & 163	81,132	(53,639)	27,493	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	1,506,246	(2,469,024)	B-9
13	Regulatory Assets	182.3	1,284,108	(1,269,593)	14,515	B-10
14	Deferred Costs	186	3,947,636	(3,943,882)	3,754	B-10
15	Operating Reserves	228	(497,094)	158,052	(339,042)	B-10
16	Asset Retirement Obligation	230	(89,040)	62,144	(26,896)	B-10
17	Deferred Liabilities	253	(348,782)	337,095	(11,687)	B-10
18	Customer Deposits	235	(136,076)	2,673	(133,403)	B-13
19	Customer Advances	252	(69,660)	17,247	(52,413)	B-15
20	Total		\$ 9,687,384	\$ (3,613,288)	\$ 6,116,535	

Notes:

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

**Commonwealth Edison Company**  
Jurisdictional Rate Base Summary - 2011 Recon Year  
December 31, 2011  
(In Thousands)

Witness: Fruehe

Line No.	Description	Unadjusted Delivery Services Rate Base (from Page 2)	Adjustments (B-2)	Illinois Jurisdictional Delivery Services Rate Base
(A)	(B)	(C)	(D)	
1	Plant-in-Service			
2	Distribution Plant	\$ 13,616,337	\$ (11,693)	\$ 13,604,644
3	General and Intangible Plant	1,420,575	(18,283)	1,402,292
4	Subtotal	<u>\$ 15,036,912</u>	<u>\$ (29,976)</u>	<u>\$ 15,006,936</u>
5	Accumulated Depreciation & Amortization			
6	Distribution Plant	\$ (5,310,619)	\$ 1,361	\$ (5,309,258)
7	General and Intangible Plant	(665,494)	5,998	(659,496)
8	Subtotal	<u>\$ (5,976,113)</u>	<u>\$ 7,359</u>	<u>\$ (5,968,754)</u>
9	Construction Work in Progress	\$ 8,490	\$ -	\$ 8,490
10	Cash Working Capital	42,439	-	42,439
11	Materials & Supplies Inventories	27,493	-	27,493
12	Accumulated Deferred Income Taxes	(2,469,024)	6,091	(2,462,933)
13	Regulatory Assets & Liabilities, Net	14,515	54,561	69,076
14	Deferred Costs	3,754	-	3,754
15	Operating Reserves	(339,042)	-	(339,042)
16	Asset Retirement Obligation	(26,896)	-	(26,896)
17	Deferred Liabilities	(11,687)	-	(11,687)
18	Customer Deposits	(133,403)	-	(133,403)
19	Customer Advances	(52,413)	-	(52,413)
20	Total	<u>\$ 6,125,025</u>	<u>\$ 38,035</u>	<u>\$ 6,163,060</u>

**Commonwealth Edison Company**

Jurisdictional Rate Base Summary by ICC Account - 2011 Recon Year (1)

December 31, 2011

(In Thousands)

Witness: Fruehe

Line No.	ICC Account	Total Company Unadjusted (2)	Adjustments And Non-Jurisdictional	Unadjusted Delivery Services Rate Base	Supporting Schedule / Workpaper	
	(B)	(C)	(D)	(E)	(F)	
1	Plant-in-Service	101, 106 & 114				
2	Distribution Plant		\$ 13,616,337	\$ -	\$ 13,616,337	B-5
3	General and Intangible Plant		1,863,528	(442,953)	1,420,575	WPB-1
4	Subtotal		<u>\$ 15,479,865</u>	<u>\$ (442,953)</u>	<u>\$ 15,036,912</u>	
5	Accumulated Depreciation & Amortization	108, 111 & 115				
6	Distribution Plant		\$ (5,310,619)	\$ -	\$ (5,310,619)	B-6
7	General and Intangible Plant		(865,740)	200,246	(665,494)	WPB-1
8	Subtotal		<u>\$ (6,176,359)</u>	<u>\$ 200,246</u>	<u>\$ (5,976,113)</u>	
9	Construction Work in Progress	107	\$ 186,924	\$ (178,434)	\$ 8,490	B-7
10	Cash Working Capital	-	-	-	42,439	B-8
11	Materials & Supplies Inventories	154, 155 & 163	81,132	(53,639)	27,493	B-8.1
12	Accumulated Deferred Income Taxes	190, 281-283	(3,975,270)	1,506,246	(2,469,024)	B-9
13	Regulatory Assets	182.3	1,284,108	(1,269,593)	14,515	B-10
14	Deferred Costs	186	3,947,636	(3,943,882)	3,754	B-10
15	Operating Reserves	228	(497,094)	158,052	(339,042)	B-10
16	Asset Retirement Obligation	230	(89,040)	62,144	(26,896)	B-10
17	Deferred Liabilities	253	(348,782)	337,095	(11,687)	B-10
18	Customer Deposits	235	(136,076)	2,673	(133,403)	B-13
19	Customer Advances	252	(69,660)	17,247	(52,413)	B-15
20	Total		<u>\$ 9,687,384</u>	<u>\$ (3,604,798)</u>	<u>\$ 6,125,025</u>	

Notes:

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

**Commonwealth Edison Company**

**Summary of Utility Adjustments To Test Year Rate Base - 2012 Filing Year**

(In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4)	Accumulated Reserve Adjustment (Sch B-2.5)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (8,338)	\$ (3,269)	\$ -	\$ 784,813	\$ -
3	General and Intangible Plant	-	-	(14,884)	153,224	-
4	Subtotal	<u>\$ (8,338)</u>	<u>\$ (3,269)</u>	<u>\$ (14,884)</u>	<u>\$ 938,037</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,203	\$ 158	\$ -	\$ 55,295	\$ (341,984)
7	General and Intangible Plant	-	-	4,109	1,340	(93,262)
8	Subtotal	<u>\$ 1,203</u>	<u>\$ 158</u>	<u>\$ 4,109</u>	<u>\$ 56,635</u>	<u>\$ (435,246)</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	690	343	4,437	-	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-
19	Total	<u>\$ (6,445)</u>	<u>\$ (2,768)</u>	<u>\$ (6,338)</u>	<u>\$ 994,672</u>	<u>\$ (435,246)</u>

**Commonwealth Edison Company**

**Summary of Utility Adjustments To Test Year Rate Base - 2012 Filing Year**

(In Thousands)

Witness: Fruehe

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Sch WPC-2.2) (G)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6) (H)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7) (I)	Total Jurisdictional Rate Base Adjustments (K)
	(A)	(G)	(H)	(I)	(K)
1	Plant-in-Service				
2	Distribution Plant	\$ -	\$ (86)	\$ -	\$ 773,120
3	General and Intangible Plant	-	-	(3,399)	134,941
4	Subtotal	\$ -	\$ (86)	\$ (3,399)	\$ 908,061
5	Accumulated Depreciation & Amortization				
6	Distribution Plant	\$ -	\$ -	\$ -	\$ (285,328)
7	General and Intangible Plant	-	-	1,889	(85,924)
8	Subtotal	\$ -	\$ -	\$ 1,889	\$ (371,252)
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	621	6,091
12	Regulatory Assets	-	-	-	-
13	Deferred Assets	54,561	-	-	54,561
14	Operating Reserves	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-
16	Deferred Liabilities	-	-	-	-
17	Customer Advances	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-
19	Total	\$ 54,561	\$ (86)	\$ (889)	\$ 597,461

**Commonwealth Edison Company**

**Summary of Utility Adjustments To Test Year Rate Base - 2011 Recon Year**

(In Thousands)

Witness: Fruehe

Line No.	Description	Removal of Capitalized Costs Disallowed from Prior Cases (Schedule B-2.1)	Switches Recovered Under Rider EDA (Schedule B-2.2)	Remove Software for PORCB Recovered Under Rider (Schedule B-2.3)	Projected Plant Additions (Sch B-2.4) (1)	Accumulated Reserve Adjustment (Sch B-2.5) (1)
	(A)	(B)	(C)	(D)	(E)	(F)
1	Plant-in-Service					
2	Distribution Plant	\$ (8,338)	\$ (3,269)	\$ -	\$ -	\$ -
3	General and Intangible Plant	-	-	(14,884)	-	-
4	Subtotal	<u>\$ (8,338)</u>	<u>\$ (3,269)</u>	<u>\$ (14,884)</u>	<u>\$ -</u>	<u>\$ -</u>
5	Accumulated Depreciation & Amortization					
6	Distribution Plant	\$ 1,203	\$ 158	\$ -	\$ -	\$ -
7	General and Intangible Plant	-	-	4,109	-	-
8	Subtotal	<u>\$ 1,203</u>	<u>\$ 158</u>	<u>\$ 4,109</u>	<u>\$ -</u>	<u>\$ -</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-	-
11	Accumulated Deferred Income Taxes	690	343	4,437	-	-
12	Regulatory Assets	-	-	-	-	-
13	Deferred Assets	-	-	-	-	-
14	Operating Reserves	-	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-	-
16	Deferred Liabilities	-	-	-	-	-
17	Customer Advances	-	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-	-
19	Total	<u>\$ (6,445)</u>	<u>\$ (2,768)</u>	<u>\$ (6,338)</u>	<u>\$ -</u>	<u>\$ -</u>

(1) For calculation of the annual reconciliation, projected plant additions and the accumulated reserve adjustment are excluded.

**Commonwealth Edison Company**  
**Summary of Utility Adjustments To Test Year Rate Base - 2011 Recon Year**  
(In Thousands)

Witness: Fruehe

Line No.	Description	Adjustments to Unusual Operating Expenses > \$10M (Sch WPC-2.2) (G)	Remove Long Term Incentive Related to Net Income Goals (Schedule B-2.6) (H)	Adjustment to Net Plant to Remove Supply Admin Software Recovered Under Rider PE (Schedule B-2.7) (I)	Total Jurisdictional Rate Base Adjustments (K)
(A)	(G)	(H)	(I)	(K)	
1	Plant-in-Service				
2	Distribution Plant	\$ -	\$ (86)	\$ -	\$ (11,693)
3	General and Intangible Plant	-	-	(3,399)	(18,283)
4	Subtotal	<u>\$ -</u>	<u>\$ (86)</u>	<u>\$ (3,399)</u>	<u>\$ (29,976)</u>
5	Accumulated Depreciation & Amortization				
6	Distribution Plant	\$ -	\$ -	\$ -	\$ 1,361
7	General and Intangible Plant	-	-	1,889	5,998
8	Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,889</u>	<u>\$ 7,359</u>
9	Construction Work in Progress	\$ -	\$ -	\$ -	\$ -
10	Cash Working Capital	-	-	-	-
11	Accumulated Deferred Income Taxes	-	-	621	6,091
12	Regulatory Assets	-	-	-	-
13	Deferred Assets	54,561	-	-	54,561
14	Operating Reserves	-	-	-	-
15	Asset Retirement Obligation	-	-	-	-
16	Deferred Liabilities	-	-	-	-
17	Customer Advances	-	-	-	-
18	Accumulated Investment Tax Credits	-	-	-	-
19	Total	<u>\$ 54,561</u>	<u>\$ (86)</u>	<u>\$ (889)</u>	<u>\$ 38,035</u>

(1) For calculation of the annual reconciliation, project

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

Witness: Fruehe

Line No.	Description (A)	Docket No. 05-0597 (2) (B)	Docket No. 07-0566 (3) (C)	Docket No. 10-0467 (4) (D)	Docket No. 11-0721 (5) (E)	Total (F)	ICC Acct (G)
1	<u>Capitalized Incentive Compensation Disallowed</u>						
2	Gross Plant	\$ (5,975)	\$ (1,355)	\$ (967)	\$ (41)	\$ (8,338)	107
3	Accumulated Depreciation	997	160	45	1	1,203	108
4	Deferred Income Taxes	<u>566</u>	<u>99</u>	<u>25</u>	<u>-</u>	<u>690</u>	283
5	Amount Included in Rate Base	<u>\$ (4,412)</u>	<u>\$ (1,096)</u>	<u>\$ (897)</u>	<u>\$ (40)</u>	<u>\$ (6,445)</u>	
6	Depreciation Expense	<u>\$ (138)</u>	<u>\$ (31)</u>	<u>\$ (23)</u>	<u>\$ (1)</u>	<u>\$ (193)</u>	403

Notes:

- (1) This adjustment removes from rate base the net book value and from test year depreciation expense the effect of disallowances in ICC Dkt. Nos. 05-0597, 07-0566, and 10-0467.
- (2) See Page 2 for details.
- (3) See Page 3 for details.
- (4) See Page 4 for details.
- (5) See Page 5 for details.

**Commonwealth Edison Company****Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 05-0597**

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2005 (C)	2006 (D)	2007 (E)	2008 (F)	2009 (G)	2010 (H)	2011 (I)	2011 Amount (J)
1	Gross Plant	<u>\$ (5,975)</u>								\$ (5,975)
2	Tax Rate	<u>41.18%</u>								
3	Book Depreciation Rate		2.44%	2.44%	2.44%	2.44%	2.31%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 146	\$ 146	\$ 146	\$ 146	\$ 138	\$ 138	\$ 138	<u>\$ 997</u>
5	Net Book Value at 12-31-11									<u>\$ (4,978)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	6.18%	5.71%	5.29%	4.89%	
7	Annual Tax Depreciation		\$ 224	\$ 431	\$ 399	\$ 369	\$ 341	\$ 316	\$ 292	
8	Deferred Taxes		\$ 32	\$ 118	\$ 104	\$ 92	\$ 84	\$ 73	\$ 63	<u>\$ 566</u>
9	Amount to be Excluded from Rate Base									<u>\$ (4,412)</u>

**Commonwealth Edison Company****Removal of Capitalized Incentive Compensation Disallowed in ICC Dkt. No. 07-0566**

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2007 (C)	2008 (D)	2009 (E)	2010 (F)	2011 (G)	2011 Amount (H)
1	Gross Plant	<u>\$ (1,355)</u>						\$ (1,355)
2	Tax Rate	<u>41.18%</u>						
3	Book Depreciation Rate		2.44%	2.44%	2.31%	2.31%	2.31%	
4	Annual Book Depreciation		\$ 33	\$ 33	\$ 31	\$ 31	\$ 31	<u>160</u>
5	Net Book Value at 12-31-11							<u>\$ (1,195)</u>
6	Tax Depreciation Rate		3.75%	7.22%	6.68%	6.18%	5.71%	
7	Annual Tax Depreciation		\$ 51	\$ 98	\$ 90	\$ 84	\$ 77	
8	Deferred Taxes		\$ 7	\$ 27	\$ 24	\$ 22	\$ 19	<u>\$ 99</u>
9	Amount to be Excluded from Rate Base							<u>\$ (1,096)</u>

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

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2010 (C)	2011 (D)	2011 Amount (E)
1	Gross Plant	(1) \$ (967)			\$ (967)
2	Tax Rate	<u>41.18%</u>			
3	Book Depreciation Rate		2.31%	2.31%	
4	Annual Book Depreciation		\$ 23	\$ 23	<u>45</u>
5	Net Book Value at 12-31-11				<u>\$ (922)</u>
6	Tax Depreciation Rate		3.75%	7.22%	
7	Annual Tax Depreciation		\$ 36	\$ 70	
8	Deferred Taxes		\$ 6	\$ 19	<u>\$ 25</u>
9	Amount to be Excluded from Rate Base				<u>\$ (897)</u>

Note:

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

**Commonwealth Edison Company**  
**Long Term Incentive Related to Net Income Goals in ICC Dkt. # 11-0721**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	2011 (C)	2011 Amount (D)
1	Gross Plant	(1) \$ (41)		\$ (41)
2	Tax Rate	<u>41.18%</u>		
3	Book Depreciation Rate		2.31%	
4	Annual Book Depreciation		\$ 1	<u>1</u>
5	Net Book Value at 12-31-11			<u>\$ (40)</u>
6	Tax Depreciation Rate		3.75%	
7	Annual Tax Depreciation		\$ 2	
8	Deferred Taxes		\$ -	<u>\$ -</u>
9	Amount to be Excluded from Rate Base			<u>\$ (40)</u>

Note:

(1) Per 11-0721, ComEd Ex. 4.5, Schedule B-2.7

**Commonwealth Edison Company**  
**Rider EDA Assets**  
**(In Thousands)**

Witness: Fruehe

Line No.	Description (A)	Amount (B)	ICC Acct (C)
1	<u>Rider EDA Assets (1)</u>		
2	Gross Cost	\$ (3,269)	101
3	Accumulated Reserve	158	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>343</u>	
5	Net Plant for Rider EDA Assets 12/31/11	<u>\$ (2,768)</u>	
6	Depreciation Expense	<u>\$ (72)</u>	403

Note:

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

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

Witness: Fruehe

Line No.	Description (A)	Jurisdictional Total (1) (B)	ICC Acct (C)
1	<u>Removal of PORCB</u>		
2	Gross Plant	\$ (14,884)	101/106
3	Accumulated Depreciation	4,109	108
4	Deferred Income Taxes	<u>4,437</u>	283
5	Reduction to Rate Base	<u>\$ (6,338)</u>	
6	Amortization Expense Reduction	<u>\$ (3,918)</u>	403

Note:

(1) Details on page 2.

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

Witness: Fruehe

Line No.	Description (A)	Calculation (B)	Jurisdictional Rate Base Adjustment (C)
1	Total In Service	\$ (16,503)	
2	Jurisdictional Wages and Salaries Allocator	<u>90.19%</u>	
3	Gross Plant	<u>\$ (14,884)</u>	\$ (14,884)
4	Total Book Amortization	4556	
5	Jurisdictional Wages and Salaries Allocator	<u>90.19%</u>	
6	Jurisdictional Amortization 12-31-2012	<u>\$ 4,109</u>	\$ 4,109
7	Tax Depreciation Rate	100.00%	
8	Tax Rate	41.175%	
9	Annual Tax Depreciation	\$ 14,884	
10	Deferred Taxes ((Line 9 - Line 6) * Line 8)	4,437	<u>\$ 4,437</u>
11	Reduction to Rate Base		<u>\$ (6,338)</u>
12	Test Year Book Depreciation	\$ 4,344	
13	Jurisdictional Wages and Salaries Allocator	<u>90.19%</u>	
14	Test Year Book Depreciation - Jurisdictional (Line 11 * Line 12)		<u>\$ 3,918</u>

**Commonwealth Edison Company**  
**2012 Projected Plant Additions - 2012 Filing Year**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Jurisdictional (B)	Source (C)	ICC Acct (D)
1	<u>2012 Projected Plant Additions</u>			
2	Gross Plant			
3	Distribution Plant	\$ 784,813	WPB-2.4	
4	General and Intangible Plant	153,224	WPB-2.4	
5	Total	<u>\$ 938,037</u>		101/106
6	Removal Costs (1)			
7	Distribution Plant - Removal Costs	\$ 55,295	WPB-2.4	
8	General and Intangible Plant - Removal Costs	1,340	WPB-2.4	
9	Total	<u>\$ 56,635</u>		108
10	Amount Included in Rate Base	<u><u>\$ 994,672</u></u>		

Note:

- (1) Projected 2012 expenditures on plant removal costs debited to Accumulated Depreciation (Account 108).

**Commonwealth Edison Company**  
Accumulated Reserve Adjustment - 2012 Filing Year (1)  
(In Thousands)

Witness: Fruehe

Line No.	Description	Current Adjustment (2)	Projected Depreciation Expense (3)	Total	Source	ICC Acct
	(A)	(B)	(C)	(D)	(E)	(F)
1	Accumulated Depreciation & Amortization					
2	Distribution Plant	\$ (327,474)	\$ (14,510)	\$(341,984)	WPB-2.4	
3	General and Intangible Plant	(86,679)	(6,583)	(93,262)	WPB-2.4	
4	Total	<u>\$ (414,153)</u>	<u>\$ (21,093)</u>	<u>\$(435,246)</u>		108

Notes:

- (1) Represents a roll forward of the accumulated reserve for depreciation. Based on current period jurisdictional depreciation plus the additional depreciation expense related to the projected plant additions.
- (2) See Schedule C-12, Line 11
- (3) See Schedule C-2.1, Column C, Lines 1 - 4.

**Commonwealth Edison Company**  
**Remove Incentive Compensation Related to Net Income Goals**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	FERC Account (B)	2011 Actual (C)	Net Income Goal % (D)	Removal of Net Income Goal Related \$'s (E)	Allocator (F)	Jurisdictional (G)
1	<b><u>ComEd LTIP Related to Net Income Goals (1):</u></b>						
2	Plant	107/108	\$ 48	33.33% (2)	\$ (16)	77.9% (3)	\$ (13)
3	Gen & Admin Expense	920-935	421	33.33% (2)	(140)	90.19% (4)	See C-2.4
4	Total		<u>\$ 470</u>		<u>\$ (157)</u>		<u>\$ (13)</u>
5	<b><u>AIP Related to Net Income Goals (5):</u></b>						
6	Plant	107/108			\$ (94)	77.9% (3)	\$ (74)
7	Handling/Clearing/Misc	Various (6)			(19)	77.9% (3)	See C-2.4
8	Non-Utility Expenses	416/426			(1)	0%	See C-2.4
9	Production	500-557			(1)	0%	See C-2.4
10	Transmission	560-573			(11)	0%	See C-2.4
11	Distribution/Customer	580-908			(103)	100%	See C-2.4
12	Gen & Admin Expense	920-935			(33)	90.19% (4)	See C-2.4
13	Total				<u>\$ (262)</u>		<u>\$ (74)</u>
14	<b><u>Total Jurisdictional Capital Removed:</u></b>						
							<u>\$ (86)</u>

Notes:

- (1) LTIP is awarded annually and typically accrued over 3 years. 2009 LTIP included a goal tied to ComEd Net Income. Reflected is the 3rd year of the 2009 LTIP award amount that was accrued in 2011.
- (2) 2009 LTIP had 1/3 of its goals related to ComEd Net Income.
- (3) Allocation to jurisdictional based on 2011 Net Plant allocation factor (see WPA-5, Page 2).
- (4) Allocation to jurisdictional based on 2011 Wages and Salaries allocation factor (see WPA-5, Page 1).
- (5) Certain ComEd employees participated in the Exelon BSC AIP in 2011. Amounts related to Net Income goal are excluded in accordance with Section 16-108.5(c)(4)(a) of the Act.
- (6) Includes FERC Accounts 163, 184 and 186.

**Commonwealth Edison Company**  
**2011 Supply Administration Intangible Assets**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Amount (B)	Jurisdictional (2) (C)	ICC Acct (D)
1	<u>Adjustment to Intangible Plant (1)</u>			
2	Plant in Service as of 12-31-2011	\$ (3,769)	\$ (3,399)	101
3	Accumulated Reserve as of 12-31-2011	2,095	1,889	108
4	Accumulated Deferred Income Taxes (ADIT)	689	621	
5	Net Plant Reduction	<u>\$ (985)</u>	<u>\$ (889)</u>	
6	2011 Amortization Expense Adjustment	<u>\$ (481)</u>	<u>\$ (434)</u>	

Notes:

(1) Represents software assets recovered through Rider PE.

(2) Unadjusted amount multiplied by the Wages and Salaries allocator 90.19%.

**Commonwealth Edison Company**  
Comparative Balance Sheets as of December 31, 2008 - 2011 (1)

Assets  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)	2010 (C)	2009 (D)	2008 (E)
1	UTILITY PLANT:				
2	Utility Plant	\$ 21,595,390	\$ 20,759,854	\$ 20,096,832	\$ 19,428,776
3	Construction Work in Progress	186,925	207,042	178,141	139,587
4	Total Utility Plant	\$ 21,782,315	\$ 20,966,896	\$ 20,274,973	\$ 19,568,364
5	Less: Accumulated Provision for Depreciation and Amortization	7,301,870	6,992,655	6,754,194	6,451,421
7	Net Utility Plant	\$ 14,480,445	\$ 13,974,241	\$ 13,520,779	\$ 13,116,942
8	OTHER PROPERTY AND INVESTMENTS:				
9	Nonutility Property (net)	\$ 9,280	\$ 9,339	\$ 9,420	\$ 9,405
10	Investments in Associated or Subsidiary Companies	17,131	15,703	15,042	16,937
11	Special Funds and Other Investments	20,994	22,678	28,049	34,180
12	Total Other Property and Investments	\$ 47,405	\$ 47,720	\$ 52,512	\$ 60,521
13	CURRENT AND ACCRUED ASSETS:				
14	Cash and Temporary Cash Investments	\$ 234,810	\$ 48,372	\$ 91,190	\$ 44,776
15	Receivables (net)	793,667	988,225	702,282	646,553
16	Accounts and Notes Receivable from Associated Companies	229	51	49	299
17	Materials and Supplies	81,132	71,908	71,326	74,959
18	Prepayments	18,211	11,767	22,005	24,650
19	Accrued Utility Revenues	246,037	304,414	288,737	310,066
20	Miscellaneous Current and Accrued Assets	93,873	160,008	56,579	57,848
21	Derivative Instrument Assets - Hedges	-	-	-	-
22	Total Current and Accrued Assets	\$ 1,467,958	\$ 1,584,745	\$ 1,232,168	\$ 1,159,150
23	DEFERRED DEBITS:				
24	Unamortized Debt Expenses	\$ 29,959	\$ 27,238	\$ 26,404	\$ 30,542
25	Regulatory Assets	1,284,108	1,307,677	1,288,919	842,342
26	Miscellaneous Deferred Debits	3,947,636	3,294,660	3,121,190	2,457,427
27	Unamortized Loss on Reacquired Debt	71,595	89,630	109,689	128,874
28	Accumulated Deferred Income Taxes	324,646	343,318	323,017	309,949
29	Total Deferred Debits	\$ 5,657,945	\$ 5,062,523	\$ 4,869,219	\$ 3,769,134
30	TOTAL ASSETS	\$ 21,653,753	\$ 20,669,229	\$ 19,674,678	\$ 18,105,747

Note:

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

**Commonwealth Edison Company**  
Comparative Balance Sheets as of December 31, 2008 - 2011 (1)  
**Capital and Liabilities**  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2011 (B)	2010 (C)	2009 (D)	2008 (E)
1	<b>PROPRIETARY CAPITAL:</b>				
2	Common Stock	\$ 6,593,861	\$ 6,582,509	\$ 6,580,629	\$ 6,569,042
3	Retained Earnings	442,090	326,757	300,840	165,304
4	Subtotal	<u>\$ 7,035,951</u>	<u>\$ 6,909,266</u>	<u>\$ 6,881,469</u>	<u>\$ 6,734,346</u>
5	Cumulative Preferred Stock	-	-	-	-
6	Total Proprietary Capital	<u>\$ 7,035,951</u>	<u>\$ 6,909,266</u>	<u>\$ 6,881,469</u>	<u>\$ 6,734,346</u>
7	<b>LONG-TERM DEBT:</b>				
8	Bonds	\$ 5,547,600	\$ 4,885,030	\$ 4,597,830	\$ 4,614,930
9	Advances From Associated Companies	206,186	206,186	206,186	206,186
10	Other Long-Term Debt	140,000	140,000	140,000	140,000
11	Unamortized Premium/(Discount) On Long-Term Debt	(22,163)	(24,026)	(26,485)	(29,061)
12	Total Long-Term Debt	<u>\$ 5,871,623</u>	<u>\$ 5,207,190</u>	<u>\$ 4,917,531</u>	<u>\$ 4,932,055</u>
13	<b>OTHER NONCURRENT LIABILITIES:</b>				
14	Accumulated Provision for Injuries and Damages	\$ 52,760	\$ 53,669	\$ 53,028	\$ 63,307
15	Accumulated Provision for Pensions and Benefits	317,414	314,602	288,328	249,388
16	Accumulated Misc. Operating Provisions	166,812	158,187	114,643	89,080
17	Asset Retirement Obligations	89,040	104,936	94,708	173,971
18	Total Other Noncurrent Liabilities	<u>\$ 626,026</u>	<u>\$ 631,394</u>	<u>\$ 550,707</u>	<u>\$ 575,746</u>
19	<b>CURRENT AND ACCRUED LIABILITIES:</b>				
20	Notes Payables	\$ -	\$ -	\$ 155,000	\$ 60,000
21	Accounts Payable	293,265	300,911	251,822	272,107
22	Payables to Associated Companies	613,849	848,396	478,390	289,959
23	Customer Deposits	136,076	129,936	130,510	119,391
24	Accrued Interest & Taxes	181,455	235,129	144,709	163,911
25	Tax Collections Payable	33,063	33,341	27,802	39,651
26	Miscellaneous Current & Accrued Liabilities	185,230	202,138	193,297	190,388
27	Derivative Instrument Liabilities	-	-	-	-
28	Derivative Instrument Liabilities - Hedging	-	-	-	-
29	Total Current and Accrued Liabilities	<u>\$ 1,442,939</u>	<u>\$ 1,749,851</u>	<u>\$ 1,381,529</u>	<u>\$ 1,135,406</u>
30	<b>DEFERRED CREDITS:</b>				
31	Customer Advances for Construction	\$ 69,660	\$ 60,283	\$ 70,836	\$ 64,299
32	Accumulated Deferred Investment Tax Credits	26,314	28,966	31,715	34,533
33	Other Deferred Credits	348,782	576,272	850,560	602,397
34	Other Regulatory Liabilities	1,932,512	1,927,048	1,933,734	1,295,938
35	Unamortized Gain on Reacquired Debt	31	55	78	102
36	Accumulated Deferred Income Taxes	4,299,916	3,578,904	3,056,519	2,730,924
37	Total Deferred Credits	<u>\$ 6,677,215</u>	<u>\$ 6,171,528</u>	<u>\$ 5,943,442</u>	<u>\$ 4,728,193</u>
38	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	<u>\$ 21,653,753</u>	<u>\$ 20,669,229</u>	<u>\$ 19,674,678</u>	<u>\$ 18,105,747</u>

Note:

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

**Commonwealth Edison Company**  
Electric Plant in Service  
Summary of Adjustments for 2011 (in thousands)

Line No.	Account Description (A)	Account Number (B)	Unadjusted	Adjustments (D)	Adjusted	Non-Jurisdictional (F)	Witness: Fruehe
			Balance at Dec. 31, 2011 (1) (C)		Balance at Dec. 31, 2011 (E)		Jurisdictional Balance at Dec. 31, 2011 (G)
1	Intangible Plant						
2	Organization	301	\$ 80	\$ -	\$ 80	\$ (8) (2)	\$ 72
3	Miscellaneous Intangible Plant	303	436,951	-	436,951	(42,865) (2)	394,086
4	Total Intangible Plant		<u>\$ 437,031</u>	<u>\$ -</u>	<u>\$ 437,031</u>	<u>\$ (42,873)</u>	<u>\$ 394,158</u>
5	Transmission Plant						
6	Land and Land Rights	350	\$ 153,280	\$ -	\$ 153,280	\$ (153,280)	\$ -
7	Structures and Improvements	352	206,491	-	206,491	(206,491)	-
8	Station Equipment	353	1,467,718	-	1,467,718	(1,467,718)	-
9	Towers and Fixtures	354	235,892	-	235,892	(235,892)	-
10	Poles and Fixtures	355	345,758	-	345,758	(345,758)	-
11	Overhead Conductors and Devices	356	325,700	-	325,700	(325,700)	-
12	Underground Conduit	357	185,810	-	185,810	(185,810)	-
13	Underground Conductors and Devices	358	374,650	-	374,650	(374,650)	-
14	Roads & Trails	359	587	-	587	(587)	-
15	Asset Retirement Costs for Transmission Plant	359.1	1,313	(1,313) (3)	-	-	-
16	Total Transmission Plant		<u>\$ 3,297,199</u>	<u>\$ (1,313)</u>	<u>\$ 3,295,886</u>	<u>\$ (3,295,886)</u>	<u>\$ -</u>
17	Distribution Plant						
18	Land and Land Rights	360	\$ 65,579	\$ -	\$ 65,579	\$ -	\$ 65,579
19	Structures and Improvements	361	405,728	-	405,728	-	405,728
20	Station Equipment	362	2,254,922	-	2,254,922	-	2,254,922
21	Poles, Towers and Fixtures	364	1,358,119	-	1,358,119	-	1,358,119
22	Overhead Conductors and Devices	365	1,917,082	-	1,917,082	-	1,917,082
23	Underground Conduit	366	757,385	-	757,385	-	757,385
24	Underground Conductors and Devices	367	4,139,571	-	4,139,571	-	4,139,571
25	Line Transformers	368	1,108,264	-	1,108,264	-	1,108,264
26	Services	369	1,056,283	-	1,056,283	-	1,056,283
27	Meters	370	395,261	-	395,261	-	395,261
28	Installations on Customer Premises	371	49,214	-	49,214	-	49,214
29	Leased Property on Customer Premises	372	765	-	765	-	765
30	Street Lighting and Signal Systems	373	108,164	-	108,164	-	108,164
31	Asset Retirement Costs for Distribution Plant	374	7,532	(7,532) (3)	-	-	-
32	Total Distribution Plant		<u>\$ 13,623,869</u>	<u>\$ (7,532)</u>	<u>\$ 13,616,337</u>	<u>\$ -</u>	<u>\$ 13,616,337</u>

**Commonwealth Edison Company**  
Electric Plant in Service  
Summary of Adjustments for 2011 (in thousands)

Witness: Fruehe

Line No.	Account Description (A)	Account Number (B)	Unadjusted		Adjusted		Non-Jurisdictional (F)	Jurisdictional Balance at Dec. 31, 2011 (G)
			Balance at Dec. 31, 2011 (1) (C)	Adjustments (D)	Balance at Dec. 31, 2011 (E)			
33	General Plant							
34	Land and Land Rights	389	\$ 8,632	\$ -	\$ 8,632	\$ (847) (4)	\$ 7,785	
35	Structures and Improvements	390	287,311	-	287,311	(28,185) (5)	259,126	
36	Office Furniture and Equipment	391	87,890	-	87,890	(8,622) (4)	79,268	
37	Transportation Equipment	392	220,380	-	220,380	(21,619) (4)	198,761	
38	Stores Equipment	393	4,169	-	4,169	(409) (4)	3,760	
39	Tools, Shop and Garage Equipment	394	142,828	-	142,828	(14,011) (4)	128,817	
40	Laboratory Equipment	395	7,709	-	7,709	(756) (4)	6,953	
41	Power Operated Equipment	396	6,890	-	6,890	(676) (4)	6,214	
42	Communication Equipment	397	658,919	-	658,919	(324,781) (4)	334,138	
43	Miscellaneous Equipment	398	1,769	-	1,769	(174) (4)	1,595	
44	Other Tangible Property	399	-	-	-	-	-	
45	Asset Retirement Costs for General Plant	399.1	822	(822) (3)	-	-	-	
46	Total General Plant		<u>\$ 1,427,319</u>	<u>\$ (822)</u>	<u>\$ 1,426,497</u>	<u>\$ (400,080)</u>	<u>\$ 1,026,417</u>	
47	Total Electric Plant in Service		<u>\$ 18,785,418</u>	<u>\$ (9,667)</u>	<u>\$ 18,775,751</u>	<u>\$ (3,738,839) (6)</u>	<u>\$ 15,036,912</u>	

Notes:

- (1) From 2011 FERC Form 1, Pages 204-207.
- (2) WPB-1 allocates General and Intangible Plant to the functional classes Transmission, Distribution, and Customer.
- (3) To exclude Asset Retirement Costs.
- (4) WPB-1, Page 3 allocates Depreciable General Plant to functional classes.
- (5) Account 390 includes Depreciable General Plant (WPB-1, Page 3) and Amortizeable General Plant (WPB-1, Page 5).  
Non-jurisdictional Account 390 Plant is the sum of WPB-1, Page 3, Line 2, Column C (\$25,261) plus Page 5, Line 13, Column B (\$2,924).
- (6) Schedule B-1, Page 1, Line 4, Column B.

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

Witness: Fruehe

Line No.	Description (A)	Transmission (B)	Distribution (C)	General (D)	Intangible (E)
1	<b>2008 (1)</b>				
2	Beginning Balance - 1/01/2008	\$ 2,632,872	\$ 11,608,706	\$ 1,231,376	\$ 287,618
3	Gross Additions in Year	320,936	747,676	69,894	37,167
4	Retirements in Year	(7,323)	(228,237)	(42,269)	-
5	Transfers & Adjustments in Year (2)	2,196	(31,092)	(1)	(7,062)
6	Ending Balance - 12/31/2008	<u>\$ 2,948,681</u>	<u>\$ 12,097,053</u>	<u>\$ 1,259,000</u>	<u>\$ 317,723</u>
7	<b>2009 (1)</b>				
8	Beginning Balance - 1/01/2009	\$ 2,948,681	\$ 12,097,053	\$ 1,259,000	\$ 317,723
9	Gross Additions in Year	33,454	649,989	77,555	49,242
10	Retirements in Year	(15,712)	(75,954)	(32,629)	(724)
11	Transfers & Adjustments in Year (3)	(6,022)	(9,953)	(717)	-
12	Ending Balance - 12/31/2009	<u>\$ 2,960,401</u>	<u>\$ 12,661,135</u>	<u>\$ 1,303,209</u>	<u>\$ 366,241</u>
13	<b>2010 (1)</b>				
14	Beginning Balance - 1/01/2010	\$ 2,960,401	\$ 12,661,135	\$ 1,303,209	\$ 366,241
15	Gross Additions in Year	161,464	548,312	70,458	61,180
16	Retirements in Year	(10,531)	(126,939)	(33,470)	(10,552)
17	Transfers & Adjustments in Year (4)	(9,325)	8,834	(5)	(241)
18	Ending Balance - 12/31/2010	<u>\$ 3,102,009</u>	<u>\$ 13,091,342</u>	<u>\$ 1,340,192</u>	<u>\$ 416,628</u>
19	<b>2011 (1)</b>				
20	Beginning Balance - 1/01/2011	\$ 3,102,009	\$ 13,091,342	\$ 1,340,192	\$ 416,628
21	Gross Additions in Year	216,298	643,555	118,985	26,761
22	Retirements in Year	(19,444)	(113,038)	(31,048)	(6,358)
23	Transfers & Adjustments in Year (5)	(1,665)	2,010	(810)	-
24	Ending Balance - 12/31/2011	<u>\$ 3,297,198</u>	<u>\$ 13,623,869</u>	<u>\$ 1,427,319</u>	<u>\$ 437,031</u>
25	Asset Retirement Costs (ARC)	(1,313)	(7,532)	(822)	-
26	Ending Balance (net ARC&SAC) - 12/31/2011	<u>\$ 3,295,885</u>	<u>\$ 13,616,337</u>	<u>\$ 1,426,497</u>	<u>\$ 437,031</u>

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

Witness: Fruehe

Notes:

- (1) Source: Annual FERC Form 1, Pages 204-207.
- (2) 2008 Transfers & Adjustments  
Includes the plant in-service adjustments related to the fixed asset disallowances as required by the ICC Rate Order (Docket No. 07-0566) issued in September, 2008 for (\$35,792), net transfers to Plant Held for Future Use of (\$166), and a miscellaneous adjustment of (\$1).
- (3) 2009 Transfers & Adjustments  
Includes the plant in-service adjustments related to the periodic review of, and changes to, the Company's asset retirement obligation for asbestos wrapped cable of (\$16,571), miscellaneous adjustments for other asset retirement obligations of (\$48) and net transfers to Non\_Utility Property of (\$73).
- (4) 2010 Transfers & Adjustments  
Includes the plant in-service adjustments resulting from periodic review of, and changes to, the Company's asset retirement obligations for PCB contaminated oil and asbestos in substations for (\$421), transfer of Software to an affiliate of (\$241) and net transfers to Non-Utility Property of (\$75).
- (5) 2011 Transfers & Adjustments  
Includes the plant in-service adjustments resulting from periodic review of, and changes to, the Company's asset retirement obligations for (\$443), transfer to account 105 \$28 and transfers to account 121 (\$50)

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	There was no real property sold in 2011 where the original cost of the property
2	property sold exceeded 0.1% of total Gross Plant in Service as shown for the
3	test year on Schedule B-1, Jurisdictional Rate Base Summary.

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
---------------------------	--------------------

- (A)
- 1 There was no property either merged or acquired from other utilities
  - 2 by ComEd in 2011.

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	In 2011 ComEd had no property under capital leases and has not included
2	any leased properties in the jurisdictional rate base reflected on Schedule B-1,
3	Jurisdictional Rate Base Summary.

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

Witness: Fruehe

Line No.	Description (A)	Transmission (B)	Distribution (C)	General (D)
1	<b>2008 (1)</b>			
2	Beginning Balance - 1/1/2008	\$ (848,855)	\$ (4,765,921)	\$ (378,728)
3	Depreciation Expense	(47,890)	(292,997)	(52,609)
4	Retirements	7,323	228,237	41,609
5	Other Transfers & Adjustments (2)	12,700	35,300	(9,766)
6	Ending Balance - 12/31/2008	<u>\$ (876,722)</u>	<u>\$ (4,795,381)</u>	<u>\$ (399,494)</u>
7	<b>2009 (1)</b>			
8	Beginning Balance - 1/1/2009	\$ (876,722)	\$ (4,795,381)	\$ (399,494)
9	Depreciation Expense	(55,063)	(300,438)	(59,681)
10	Retirements	15,452	75,879	32,604
11	Other Transfers & Adjustments (3)	7,301	28,522	(14,172)
12	Ending Balance - 12/31/2009	<u>\$ (909,032)</u>	<u>\$ (4,991,418)</u>	<u>\$ (440,743)</u>
13	<b>2010 (1)</b>			
14	Beginning Balance - 1/1/2010	\$ (909,032)	\$ (4,991,418)	\$ (440,743)
15	Depreciation Expense	(55,399)	(314,225)	(61,137)
16	Retirements	10,303	126,939	31,610
17	Other Transfers & Adjustments (4)	18,765	42,915	(8,156)
18	Ending Balance - 12/31/2010	<u>\$ (935,363)</u>	<u>\$ (5,135,789)</u>	<u>\$ (478,426)</u>
19	<b>2011 (1)</b>			
20	Beginning Balance - 1/1/2011	\$ (935,363)	\$ (5,135,789)	\$ (478,426)
21	Depreciation Expense	(58,799)	(326,609)	(65,415)
22	Retirements	19,444	113,037	30,561
23	Other Transfers & Adjustments (5)	6,022	31,833	(13,883)
24	Ending Balance - 12/31/2011	<u>\$ (968,696)</u>	<u>\$ (5,317,528)</u>	<u>\$ (527,163)</u>
25	ARC Depreciation Reserve	1,136	6,909	530
26	Ending Balance (net ARC) - 12/31/2011	<u>\$ (967,560)</u>	<u>\$ (5,310,619)</u>	<u>\$ (526,633)</u>

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

Witness: Fruehe

Notes:

- (1) Ending Balances from Current Year FERC Form 1, Page 219, Lines 25-28. Beginning Balances from Previous Year Ending Balances.
- (2) 2008 Other Transfers & Adjustments Total  
Represents removal reserve of \$54,585, salvage proceeds of (\$8,004), transportation expense of (\$13,423), asset retirement cost activity of \$3,791, and an adjustment relating to two disallowances identified in the Final Order for ICC Rate Case (Docket No. 07-0566) for \$1,285.
- (3) 2009 Other Transfers & Adjustments Total  
Represents removal reserve of \$49,633, salvage proceeds of (\$3,475), transportation expense of (\$15,500), asset retirement cost activity of (\$6,229), an adjustment relating to the Accelerated amortization of meters related to the Automated Meter Program transferred to the regulatory asset 182.3 for (\$2,374), and an adjustment of Software from an affiliate for (\$406).
- (4) 2010 B-6 Page 1- Other Transfers & Adjustments Total  
Represents removal reserve of \$68,576, salvage proceeds of (\$7,568), transportation expense of (\$17,325), asset retirement cost activity of \$7,681, an adjustment relating to reversal of Accelerated amortization of meters transferred back from the regulatory asset 182.3 related to September 2010 Appalette Court ruling for \$2,169, property transferred from Account 108 (Accumulated Depreciation) to Account 122 (Non Utility Accumulated Depreciation) of \$29, adjustment of Software from affiliate for (\$24) and a miscellaneous adjustment of (\$14).
- (5) 2011 B-6 Page 1- Other Transfers & Adjustments Total  
Represents removal reserve of \$66,966, salvage proceeds of (\$13,081), transportation expense of (\$17,982), asset retirement cost activity of (\$4,315) an adjustment relating to reversal of Accelerated amortization of meters transferred back from the regulatory asset 182.3 related to September 2010 Appalette Court ruling for (\$5,616) and an adjustment relating to the reversal of a 2008 disallowance identified in the Final Order for ICC Rate Case (Docket No. 07-0566 of (\$2,000)

**Commonwealth Edison Company**

Construction Work in Progress

As of December 31, 2011

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>Jurisdictional CWIP Balance</u> (B)
1	Actual balance of Distribution Plant-Related	
2	Construction Work in Progress (CWIP) upon	
3	which AFUDC has not been capitalized	<u>\$ 8,490</u>

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	There were no distribution construction projects on Schedule B-7 that
2	exceeded 5% of the total construction work in progress balance at
3	December 31, 2011. See WPB-7, Page 7.

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

Witness: Fruehe

Line No.	Description	2011				2011	2010	2009	2008
		Jan - March	April - June	July - Sept	Oct - Dec				
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	AFUDC Generated (1)								
2	Borrowed Funds	\$ 842	\$ 1,118	\$ 920	\$ 1,117	\$3,997	\$2,021	\$2,668	\$ (2,951) (4)
3	Other Funds	\$ 1,549	\$ 2,346	\$ 2,028	\$ 2,353	\$8,276	\$3,447	\$5,458	\$ 2,365
4	AFUDC Transferred To Plant In Service								
5	Borrowed Funds	\$ 607	\$ 737	\$ 1,002	\$ 1,400	\$3,745	\$2,034	\$2,875	\$ 7,941
6	Other Funds	\$ 1,090	\$ 1,391	\$ 2,048	\$ 2,933	\$7,462	\$3,449	\$4,298	\$ 4,315
7	AFUDC Rate (2)								
8	Borrowed Funds	1.79%	2.51%	2.62%	2.63%	2.63% (3)	2.28% (3)	2.05% (3)	3.32% (3)
9	Other Funds	3.29%	5.27%	5.77%	5.53%	5.53% (3)	4.74% (3)	4.14% (3)	3.01% (3)
10	AFUDC Policy:								
11	Starting in May 2006, the ComEd AFUDC rate is computed quarterly with the new AFUDC rate								
12	being applied the first month of each quarter (e.g., July, October, etc.). In determining the AFUDC rate for the new/current								
13	quarter, the balances reflect the long-term debt, preferred stock and common equity at the end of the prior quarter, the								
14	estimated short-term debt and construction work in progress reflect the estimated average balance for the new/current quarter.								
15	The common equity cost rate is the rate granted in the most recent proceeding before the ICC.								

Notes:

- (1) From ICC Form 21, Page 7b.
- (2) From ICC Form 21, Pages 44b and 44c.
- (3) The percentages for the year are the fourth quarter rates, not an annual weighted average.
- (4) In January 2008, FERC authorized ComEd (in Docket No. ER07-583-003), beginning May 1, 2007, to include CWIP associated with Phase II of the West Loop Project in its transmission rate base and earn a current return in lieu of capitalizing AFUDC on West Loop Phase II, which would also be recovered as a component of depreciation over the lives of the constructed assets. Accordingly, in the first quarter of 2008, ComEd reversed the AFUDC recorded on West Loop Phase II for the period May 1, 2007 through December 31, 2007, by debiting Account 419.1 (Allowance for Other Funds) for \$1.2M, debiting Account 432 (Allowance for Borrowed Funds) for \$6.6M and crediting Account 107 (CWIP) for \$7.8M.

**Commonwealth Edison Company**  
Cash Working Capital  
Calendar Year 2011  
(In Thousands)

Witness: Hengtgen

Line No.	Item (A)	Amount (B)	Lag (Lead) (C)	CWC		Column (B) Source (F)
				CWC Factor (C) / 365 (D)	Requirement (B) x (D) (E)	
1	Receipts	\$ 1,256,390	51.25	0.14041	\$ 176,411	WPB-8, Line 9, Column B
2	Collection of Pass-through Taxes:					
3	Energy Assistance/Renewable Energy	45,480	51.25	0.14041	\$ 6,386	Schedule C-18, Page 1, Lines 3 and 4, Column B
4	Gross Receipts/Municipal Utility Tax	243,978	51.25	0.14041	34,257	Schedule C-18, Page 1, Line 20, Column B
5	Illinois Excise Tax	258,592	51.25	0.14041	36,309	Schedule C-18, Page 1, Line 21, Column B
6	Infrastructure Maintenance Fee	89,783	51.25	0.14041	12,607	Schedule C-18, Page 1, Line 2, Column B
7	Total Receipts	<u>\$ 1,894,223</u>			<u>\$ 265,970</u>	
8	Base Payroll and Withholdings	\$ 243,156	(15.05)	(0.04123)	\$ (10,026)	WPB-8, Line 32, Column B
9	Vacation Pay Expense	21,117	(15.05)	(0.04123)	(871)	WPB-8, Line 30, Column B
10	Incentive Compensation Expense	34,688	(228.50)	(0.62603)	(21,716)	WPB-8, Line 31, Column B
11	Employee Benefits - Pension and OPEB	111,919	0.00	0.00000	-	WPB-8, Line 17, Column B
12	Employee Benefits - Other	35,258	(4.95)	(0.01356)	(478)	WPB-8, Line 18, Column B
13	401K Match	2,009	(241.50)	(0.66164)	(1,329)	WPB-8, Line 34, Column B
14	Inter Company Billings - Less Pass-throughs	113,937	(30.55)	(0.08370)	(9,536)	WPB-8, Line 15, Column B
15	Inter Company Billings - Pass-throughs	38,098	(30.55)	(0.08370)	(3,189)	WPB-8, Line 16, Column B
16	Property Leases	32,265	(6.33)	(0.01734)	(560)	WPB-8, Line 24, Column B
17	Other Operation and Maintenance Expense	267,286	(66.82)	(0.18307)	(48,932)	WPB-8, Line 25, Column B
18	Property/Real Estate Taxes	16,942	(339.12)	(0.92910)	(15,741)	Schedule C-18, Page 1, Line 5, Column C
19	Federal Insurance Contributions (FICA)	20,898	(15.05)	(0.04123)	(862)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
20	Federal Unemployment Tax	177	(75.63)	(0.20721)	(37)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
21	State Unemployment Tax	597	(75.63)	(0.20721)	(124)	WP#3 Taxes Other Than Income Taxes - Schedule C-18
22	Electricity Distribution Tax	106,200	(30.13)	(0.08255)	(8,767)	Schedule C-18, Page 1, Line 6, Column C
23	State Franchise Tax	1,564	(190.67)	(0.52238)	(817)	Schedule C-18, Page 1, Line 12, Column C
24	City of Chicago Dark Fiber Tax	-	0.00	0.00000	-	
25	State Public Utility Fund	3,783	(37.67)	(0.10321)	(390)	Schedule C-18, Page 1, Line 8, Column C
26	Illinois Sales and Use Tax	640	(2.66)	(0.00729)	(5)	Schedule C-18, Page 1, Line 10, Column C
27	Chicago Sales and Use Tax	11	(37.46)	(0.10263)	(1)	Schedule C-18, Page 1, Line 11, Column C
28	Interest Expense	205,846	(91.13)	(0.24967)	(51,394)	Schedule C-5.4, Page 1, Line 3
29	State Income Tax	-	(37.88)	(0.10378)	-	Schedule C-1, Page 1, Line 20, Column G
30	Federal Income Tax	-	(37.88)	(0.10378)	-	Schedule C-1, Page 1, Line 21, Column G
31	Payment of Pass-Through Taxes:					
32	Energy Assistance/Renewable Energy	45,480	(40.69)	(0.11148)	(5,070)	From line 3 above
33	Gross Receipts/Municipal Utility Tax	243,978	(44.22)	(0.12115)	(29,558)	From line 4 above
34	Illinois Excise Tax	258,592	(4.12)	(0.01129)	(2,919)	From line 5 above
35	City of Chicago Infrastructure Maintenance Fee	89,783	(43.46)	(0.11907)	(10,690)	From line 6 above
36	Total Outlays	<u>\$ 1,894,224</u>			<u>\$ (223,012)</u>	
37	Receipts less Outlays	<u>(1)</u>				
38	Accounts Payable related to CWIP	\$ 2,833	(66.82)	(0.18307)	\$ (519)	Response to Docket 11-0721 DR AG 10.17
39	Total Cash Working Capital Requirement to Schedule B-1				<u>\$ 42,439</u>	

**Commonwealth Edison Company**  
Materials & Supplies  
13-Month Average Inventory Balance from 12/2010-12/2011  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)		Total Company (B)	Jurisdictional (2) (C)
1	13-month average Materials and Supplies (M&S) Inventory balance	(1)	\$ 79,221	\$ 33,651
2	Less estimated accounts payable associated with 13-month average			
3	M&S inventory from 12/2010-12/2011	(3)	<u>(14,497)</u>	<u>(6,158)</u>
4	Net Jurisdictional M&S Average Inventory Balance		<u>\$ 64,724</u>	<u>\$ 27,493</u>

Notes:

- (1) Includes 100% of M&S inventory at Regions and storerooms
- (2) See WPB 8.1
- (3) See Page 2

**Commonwealth Edison Company**  
Materials and Supplies  
**Balances at Month End for 2008 - 2011**  
(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	2011 (B)	2010 (C)	2009 (D)	2008 (E)
1	December prior year	\$ 71,908	\$ 71,326	74,959	74,377
2	January	72,838	72,591	76,352	76,199
3	February	75,974	72,429	77,716	75,544
4	March	76,400	72,248	78,840	75,252
5	April	75,205	70,928	78,181	75,779
6	May	78,615	71,671	77,354	75,378
7	June	80,136	72,788	76,378	76,099
8	July	83,231	72,530	75,813	75,225
9	August	83,363	72,944	74,247	75,400
10	September	84,643	73,426	72,358	74,795
11	October	84,175	73,462	70,297	75,545
12	November	82,248	73,550	70,369	74,413
13	December	81,132	71,908	71,326	74,959
14	13 Month Total	\$ 1,029,868	\$ 941,802	\$ 974,188	\$ 978,965
15	13 Month Avg.	\$ 79,221	\$ 72,446	\$ 74,938	\$ 75,305
16	Accounts payable associated with materials and supplies at December 31	\$ (14,497) (1)	\$ (13,258) (1)	\$ (13,496) (2)	\$ (10,651) (2)

Notes:

- (1) Calculated by taking the O&M expense lead from CWC study, divided by 365, and multiplied by the average inventory balance.  
For 2011:  $(66.82)/365 * \$79,221 = \$(14,497)$
- (2) From ComEd Ex. 29.01, Sch. B-8.1, Page 2 of 2, filed in ICC Docket No. 10-0467.  
For the Years 2008-2009 the accounts payable associated with materials and supplies was determined by a review of the year end accounts payable listing.

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2011  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<b>Summary</b>							
1	Total ADIT - Jurisdictional Excluding the Pension Asset (Page 4, Line 101)						\$ (2,469,024)
2	ADIT Associated with Pension Asset						\$ (422,173)
<b>Account 190</b>							
3	- Current (EPS Accts. 283350 & 283450) --						
4	Accrued Holiday	\$ (588)	\$ (176)	\$ (764)	Wages & Salaries	90.19%	\$ (689)
5	Accrued Vacation	13,937	4,180	18,116	Non DST	0%	-
6	Obsolete Materials	337	101	438	Net Plant	77.90%	341
7	Provision for Bad Debt	22,862	6,857	29,719	DST	100%	29,719
8	Damage To Company Property	1,896	569	2,465	Net Plant	77.90%	1,920
9	Taxes Other Than Income Taxes	2,668	800	3,468	Net Plant	77.90%	2,702
10	Incentive Compensation Plan	22,383	6,713	29,097	Wages & Salaries	90.19%	26,242
11	Liability for Severance Plans	592	177	769	Wages & Salaries	90.19%	694
12	CPS Energy Efficiency Fund	1,941	582	2,523	Non DST	0%	-
13	Company Match 401(k) Plan	1,242	373	1,615	Wages & Salaries	90.19%	1,456
14	Other Accrued Expenses	149	45	193	Non DST	0%	-
15	Regulatory (Asset)/Liab: Transmission	3,441	1,032	4,472	Non DST	0%	-
16	Management Deferred Compensation - Current	243	73	317	Wages & Salaries	90.19%	285
17	Interest on Projected Tax Deficiencies	2	1	3	Non DST	0%	-
18	Charitable Contributions	11	3	14	Non DST	0%	-
19	Use Tax Adjustment	761	228	989	Net Plant	77.90%	771
20	Other Current - Cell phone Reserve	158	47	205	Wages & Salaries	90.19%	185
21	FIN48 Interest - Current	5,032	1,509	6,541	Non DST	0%	-
22	Revenue Subject To Refund	12,873	3,861	16,733	Non DST	0%	-
23	Total Account 190 - Current	\$ 89,940	\$ 26,975	\$ 116,915			\$ 63,626

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2011  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Account 190</u>							
24	- Noncurrent (EPS Accts. 283150 & 283250) --						
25	Chicago Equity Fund Partnerships	\$ 49	\$ 12	\$ 61	Non DST	0%	\$ -
26	Deferred Rental Income - Lincoln Center Subleases	2,699	648	3,347	Wages & Salaries	90.19%	3,019
27	Environmental Cleanup Costs - Non-MGP (Mfg Gas Plants)	1,921	461	2,382	DST	100%	2,382
28	Executive Uninsured Death Benefits after Retirement	755	181	937	Wages & Salaries	90.19%	845
29	Deferred on Unamortized ITC	14,154	3,397	17,551	Non DST	0%	-
30	Incentive Compensation Deferred Stock Bonus Plan	333	80	414	Wages & Salaries	90.19%	373
31	FAS 123R - Stock Options; Other Equity Based Compensation	1,075	322	1,398	Wages & Salaries	90.19%	1,260
32	Workers Compensation Reserve	16,908	4,058	20,967	Wages & Salaries	90.19%	18,910
33	Long-Term Debt - Revaluation of Discount	(1,771)	(425)	(2,196)	Non DST	0%	-
34	Management Deferred Compensation Plan	11,724	2,814	14,538	Wages & Salaries	90.19%	13,112
35	Manufactured Gas Plants - Provision	37,043	11,110	48,153	Non DST	0%	-
36	Merger Costs	(671)	(161)	(833)	Non DST	0%	-
37	Post Retirement Health Care Liability	85,729	23,136	108,864	Wages & Salaries	90.19%	98,185
38	Restricted Stock Awards	666	160	826	Wages & Salaries	90.19%	745
39	Share Awards Program Provision	817	196	1,013	Wages & Salaries	90.19%	913
40	Supplemental Employee Retirement Plan	4,803	1,153	5,956	Non DST	0%	-
41	Long-Term Incentive Cash	1,015	244	1,259	Wages & Salaries	90.19%	1,135
42	Midwest Generation Settlement	5,249	1,260	6,509	Non DST	0%	-
43	Interest on projected tax deficiencies - noncurrent	(11,853)	(5,144)	(16,997)	Non DST	0%	-
44	Regulatory (Asset)/Liab: Docket No 07-0566	(2,858)	(686)	(3,544)	DST	100%	(3,544)
45	Charitable Contribution on Land	1,343	322	1,666	Non DST	0%	-
46	Regulatory (Asset)/Liab: 2011 IL State Tax Rate Change	(384)	1,097	713	Non DST	0%	-
47	Regulatory (Asset)/Liab: Medicare Part D (expense)	(4,040)	(1,212)	(5,251)	Non DST	0%	-
48	Total Account 190 - Noncurrent	\$ 164,707	\$ 43,025	\$ 207,731			\$ 137,335
<b>Total Account 190</b>							
49	<b>(FERC Form 1, Page 111, Line 82)</b>	\$ 265,008	\$ 59,637	\$ 324,646			\$ 200,961

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2011  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
	<u>Account 282</u>						
50	- Liberalized Deprec. - Plant & Equip.						
51	(EPS Accts. 282000 & 282200) --						
52	Total Account 282 - Liberalized Depreciation	\$ (2,343,519)	\$ (445,257)	\$ (2,788,776)	Net Plant	77.90%	\$ (2,172,456)
	<u>Account 282</u>						
53	- Other Property (EPS Accts. 282100 & 282300) --						
54	Competitive Transition Charge (CTC)	\$ (61,898)	\$ (14,774)	\$ (76,672)	Non DST	0%	\$ -
55	AFUDC Plant & Equip Borrowed	41,025	9,792	50,817	Net Plant	77.90%	39,586
56	AFUDC Plant & Equip Equity	-	-	-	Net Plant	77.90%	-
57	Deferred Gain - Like Kind Exchange	(269,044)	(64,885)	(333,930)	Non DST	0%	-
58	FIN 47	(581)	(139)	(719)	Net Plant	77.90%	(560)
59	Section 263A - Capitalized Interest	75,178	17,944	93,122	Net Plant	77.90%	72,542
60	Software Costs Capitalized - Rev Bk	(14,253)	(3,402)	(17,656)	Net Plant	77.90%	(13,754)
61	Overheads Capitalized (Sales & Use Tax)	(202,310)	(48,289)	(250,600)	Net Plant	77.90%	(195,217)
62	Pension Cost Capitalized on Books	237,482	56,684	294,166	Net Plant	77.90%	229,156
63	CIAC	138,777	33,124	171,901	Net Plant	77.90%	133,911
64	CIAC with Tax Gross Up	10,696	2,553	13,249	Non DST	0%	-
65	Revaluation of Property	4,689	1,119	5,808	Non DST	0%	-
66	Real Estate Taxes Capitalized	254	61	315	Net Plant	77.90%	245
67	Repair Allowance	(61,187)	(14,605)	(75,792)	Net Plant	77.90%	(59,042)
68	Repairs - Distribution	(290,645)	(69,374)	(360,018)	DST	100%	(360,018)
69	Repairs - Transmission	(8,634)	(2,061)	(10,695)	Non DST	0%	-
70	Transmission Upgrade - East/West	683	163	847	Non DST	0%	-
71	Regulatory (Asset)/Liab: FAS 109 - Tax Rate Changes	(13,280)	(49,486)	(62,766)	Non DST	0%	-
72	Total Account 282 - Other Property	\$ (413,048)	\$ (145,574)	\$ (558,622)			\$ (153,151)
	<b>Total Account 282</b>						
73	<b>(FERC Form 1, Page 113, Line 63)</b>	\$ (2,756,566)	\$ (590,831)	\$ (3,347,398)			\$ (2,325,607)

**Commonwealth Edison Company**  
Accumulated Deferred Income Taxes  
2011  
(In Thousands)

Witness: Fruehe

Line No.	Account / Item - Debit / (Credit) Balance (A)	Federal (B)	State (C)	Total (D)	Allocator (E)	Percentage (F)	Total = (D) * (F) (G)
<u>Account 283</u>							
74	- Other - Current (EPS Accts. 283300 & 283400) --						
75	Regulatory (Asset)/Liab: AAF	\$ (14,856)	\$ (4,456)	\$ (19,312)	Non DST	0%	\$ -
76	Total Account 283 - Current	\$ (14,856)	\$ (4,456)	\$ (19,312)			\$ -
<u>Account 283</u>							
77	- Other - Noncurrent (EPS Accts. 283100 & 283200) --						
78	Chicago Arbitration Settlement	\$ (10,020)	\$ (2,405)	\$ (12,425)	Non DST	0%	\$ -
79	Deferred Gain - Sale of Easements	(3,850)	(924)	(4,774)	Net Plant	77.90%	(3,719)
80	Incentive Compensation Capitalized (Global Settlement)	(2,092)	(502)	(2,594)	DST	100%	(2,594)
81	Loss On Reacquired Debt	(21,683)	(6,503)	(28,186)	Net Plant	77.90%	(21,957)
82	Midwest Generation Settlement	(10,694)	(2,567)	(13,261)	Non DST	0%	-
83	Other Comprehensive Income (EPS Accts. 284000 & 284100)	272	65	338	Net Plant	77.90%	263
84	Pension Contribution - Net of Book Provision - 9.5%	(226,296)	(67,871)	(294,166)	Wages & Salaries	90.19%	(265,309)
85	Prepaid Pension contribution (shareholder-funded)	(329,562)	(98,567)	(428,129)	Non DST	0%	-
86	PJM Start-up Costs	(1,542)	(370)	(1,912)	Non DST	0%	-
87	Swap and Hedging Transactions	(3,636)	(873)	(4,509)	Net Plant	77.90%	(3,512)
88	Regulatory (Asset)/Liab: MGP-Environmental Remediation	(35,125)	(10,535)	(45,659)	Non DST	0%	-
89	Regulatory (Asset)/Liab: Severance Cost (FAS 112)	(20,168)	(4,841)	(25,009)	Wages & Salaries	90.19%	(22,556)
90	State Income Taxes - Temporary	(21,800)	-	(21,800)	Non DST	0%	-
91	Regulatory (Asset)/Liab: Rider UF	32	8	40	Non DST	0%	-
92	Regulatory (Asset)/Liab: Distribution Rate Case Matters	(646)	(155)	(801)	Non DST	0%	-
93	Regulatory (Asset)/Liab: AMP - retired meters and AMI costs	(2,040)	(490)	(2,529)	DST	100%	(2,529)
94	Regulatory (Asset)/Liab: AMP - other costs	(528)	(127)	(654)	Non DST	0%	-
95	Regulatory (Asset)/Liab: Distribution Formula Rate	(9,188)	(2,756)	(11,944)	Non DST	0%	-
96	Regulatory (Asset)/Liab: Distribution - Other Deferred (Storm)	(17,282)	(5,183)	(22,465)	DST	100%	(22,465)
97	Regulatory (Asset)/Liab: FAS 109_2011 IL State Tax Rate Change	6,873	(19,638)	(12,765)	Non DST	0%	-
98	Total Account 283 - Noncurrent	\$ (708,973)	\$ (224,233)	\$ (933,206)			\$ (344,378)
<b>Total Account 283</b>							
99	<b>(FERC Form 1, Page 113, Line 64)</b>	\$ (777,541)	\$ (174,978)	\$ (952,518)			\$ (344,378)
100	Total ADIT	\$ (3,245,013)	\$ (730,257)	\$ (3,975,270)			\$ (2,469,024)

**Commonwealth Edison Company**  
Detailed Listing of Balance Sheet Assets and Liabilities  
**2011**  
(In Thousands)

Witness: Fruehe

Line No.	Category of Accumulated Deferred Income Taxes Listed on Schedule B-9 (A)	ICC Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (B)	Utility Acct # for Balance Sheet Asset or Liab. Associated w/ Component of Accum. Def. Income Taxes (C)	Balance as of 1/1/2011 Asset/(Liability) (D)	Balance as of 12/31/2011 Asset/(Liability) (E)	Asset or Liability Included in Rate Base (F)	Notes (G)
1	Depreciation and Property Items	101 through 115	101000 through 115000	\$ 13,974,241	\$ 14,480,445	Yes	Jurisdictional portion - see Schedule B-1
2	Other Property and Investments	123.1 and 124	123100 and 124000	\$ 38,381	\$ 38,125	No	Deferred tax related to financing subsidiaries
3	Provision for Uncollectible Accounts	144	144000	\$ 80,358	\$ 78,165	No	Deferred tax related to expense accrual
4	Plant Materials and Operating Supplies	154	154000	\$ 71,908	\$ 81,132	Yes	Deferred tax related to obsolete materials reserve
5	Other Regulatory Assets	182	182300	\$ 1,307,677	\$ 1,284,108	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10
6	Miscellaneous Deferred Debits	186	186XXX and 254225	\$ 3,294,660	\$ 3,947,636	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10
7	Accumulated Other Comprehensive Income	219	219000	\$ (642)	\$ (482)	No	Deferred tax related to gains/losses on Rabbi Trust investments
8	Other Non-Current Liabilities	227 through 230	228XXX	\$ 631,394	\$ 626,026	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10
9	Current and Accrued Liabilities	231 through 242	232230; 236000; 237000; 242000	\$ 1,749,851	\$ 1,442,939	No	Deferred taxes related to timing differences between expense accruals and payments
10	Deferred Credits	252 through 257	252500 through 257000	\$ 2,592,624	\$ 2,377,299	Components	Reflects certain adjustments and jurisdictional assignment - see Schedule B-10

Commonwealth Edison Company  
Deferred Income Taxes Related To Balance Sheet Assets and Liabilities  
(In Thousands)

Witness: Fruehe

Accumulated Deferred Income Taxes At December 31, 2011

Line No.	Category of Accumulated Deferred Income Taxes Listed on Schedule B-9 (A)	Federal Deferred Taxes (B)	State Deferred Taxes (C)	Total Deferred Taxes (D)
1	Depreciation and Property Items	\$ (2,478,093)	\$ (477,384)	\$ (2,955,477)
2	Other Property and Investments	5,032	1,509	6,541
3	Provision for Uncollectible Accounts	24,759	7,426	32,184
4	Plant Materials and Operating Supplies	337	101	438
5	Other Regulatory Assets	(112,139)	(97,929)	(210,068)
6	Miscellaneous Deferred Debits	(591,921)	(176,393)	(768,314)
7	Accumulated Other Comprehensive Income	272	65	338
8	Other Non-Current Liabilities	161,624	43,571	205,195
9	Current and Accrued Liabilities	21,444	11,341	32,785
10	Deferred Credits	13,348	3,320	16,668
11	Total	\$ (2,955,338)	\$ (684,372)	\$ (3,639,709)
12	Other Deferred Income Taxes Not Directly			
13	Related To Balance Sheet Accounts	(270,411)	(65,149)	\$ (335,560)
14	Total Accumulated Deferred Income Taxes			
15	As of December 31, 2011	\$ (3,225,749)	\$ (749,521)	\$ (3,975,270)

**Commonwealth Edison Company**

Deferred Assets in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Costs Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2011 (F)	2011 Activity		Balance at End of 2011 (I)	Jurisdictional Rate Base (2) (J)
		From (B)	To (C)				Amortization / Accretion (1) (G)	Other Changes (1) (H)		
1	<u>Regulatory Assets (182.3)</u>									
2	Capitalized incentive costs	1/1/2000	12/31/2000	41 Years	01-0423 (3)	\$ 8,439	\$ (241)	\$ -	\$ 8,198	\$ 8,198
3	AMI Pilot- Retired Meters					\$ -	\$ (352)	\$ 5,234	\$ 4,882	\$ 4,882
4	AMI Pilot- Pre-2010 Costs					\$ -	\$ (347)	\$ 1,782	\$ 1,435	\$ 1,435
5	Total Regulatory Assets					<u>\$ 8,439</u>	<u>\$ (940)</u>	<u>\$ 7,016</u>	<u>\$ 14,515</u>	<u>\$ 14,515</u>
6	<u>Deferred Debits (186)</u>									
7	Cook County Forest Preserve District Fees	1/1/2007	12/31/2011	10 Years	(4)	\$ 1,454	\$ (329)	\$ 115	\$ 1,240	\$ 1,240
8	Long-Term Receivable from MBA Plan	1/1/2007	12/31/2011	Varies	(5)	2,945	-	(157)	2,788	\$ 2,514
9	Total Deferred Debits					<u>\$ 4,399</u>	<u>\$ (329)</u>	<u>\$ (42)</u>	<u>\$ 4,028</u>	<u>\$ 3,754</u>

Notes:

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

**Commonwealth Edison Company**

## Deferred Liabilities in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Balance at Beginning of 2011 (F)	2011 Activity		Balance at End of 2011 (I)	Jurisdictional Rate Base (2) (J)	
		From	To				Amort. / Accretion (6)	Other Changes (1)			
		(B)	(C)				(G)	(H)			
1	<u>Operating Reserves (228)</u>										
2	Accumulated Provision for Injuries & Damages	Pre 1990	12/31/2011	Not applicable	99-0117	\$ (53,670)	\$ -	\$ 911	\$ (52,759)	\$ (47,584)	
3	Expected Insurance Recoveries on Public Claims	(3)								810	
4	Accumulated Provision for Pensions & Benefits	Pre 1990	12/31/2011	Varies by acct.	99-0117	(314,602)	-	(2,813)	(317,415)	(286,275)	
5	Accumulated Miscellaneous Operating Provisions	(4)	Pre 1990	12/31/2011	Varies by acct.	(120,561)	-	(6,359)	(126,920)	(5,993)	
6	Total Operating Reserves					<u>\$ (488,833)</u>	<u>\$ -</u>	<u>\$ (8,261)</u>	<u>\$ (497,094)</u>	<u>\$ (339,042)</u>	
7	<u>Asset Retirement Obligations (230)</u>										
8	Asset Retirement Obligations (ARO)	(5)	1/1/2003	12/31/2011	Varies by asset	(6)	\$ (104,936)	\$ (2,920)	\$ 18,816	\$ (89,040)	\$ (26,896)
9	<u>Deferred Credits (253)</u>										
10	Deferred Rents	(7)	6/30/2001	12/31/2011	Varies		\$ (10,413)	\$ 1,978	\$ -	\$ (8,435)	\$ (7,593)
11	Deferred Benefits - ACRS deduction sold		6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(1,893)	946	-	(947)	(738)
12	Deferred Revenues	(8)	12/1/1998	4/30/2000	30 Years		(7,001)	382	-	(6,619)	(3,356)
13	Total Deferred Credits						<u>\$ (19,307)</u>	<u>\$ 3,306</u>	<u>\$ -</u>	<u>\$ (16,001)</u>	<u>\$ (11,687)</u>

**Commonwealth Edison Company**

Deferred Liabilities in Rate Base

2011 Actual

(In Thousands)

Witness: Fruehe

Notes:

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

**Commonwealth Edison Company**  
Adjustments of Deferred Assets in Rate Base  
2011 Actual  
(In Thousands)

Witness: Fruehe

Line No.	FERC Account (A)	Description (B)	12/31/2011		Jurisdictional Allocation		Jurisdictional 2011 (G)
			Balance (C)	Adjustment (1) (D)	Allocator (E)	Rate (F)	
1	<u>Regulatory Assets (182.3)</u>						
2	182.3	Capitalized incentive costs	\$ 8,198	\$ -	(2)	100%	\$ 8,198
3	182.3	AMI Pilot- Retired Meters	4,882	-		100%	4,882
4	182.3	AMI Pilot- Pre-2010 Costs	1,435	-		100%	1,435
5		Total Regulatory Asset	<u>\$ 14,515</u>	<u>\$ -</u>			<u>\$ 14,515</u>
6	<u>Deferred Debits (186)</u>						
7	186	Cook County Forest Preserve District Fees	\$ 1,240	\$ -		100%	\$ 1,240
8	186	Long-Term Receivable from MBA Plan	2,788	-	Wages & Salaries	90.19%	2,514
9		Total Deferred Debits	<u>\$ 4,028</u>	<u>\$ -</u>			<u>\$ 3,754</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Distribution only- Authorized in ICC Docket No. 01-0423

**Commonwealth Edison Company**  
Adjustments of Deferred Liabilities in Rate Base  
2011 Actual  
(In Thousands)

Witness: Fruehe

Line No.	FERC Account	Description	12/31/2011		Jurisdictional Allocation		Jurisdictional 2011
			Actual	Adjustment (1)	Allocator	Rate	
	(A)	(B)	(C)	(D)	(E)	(F)	(G)
1	<u>Operating Reserves (228)</u>						
2	228.2	Accumulated Provision for Injuries & Damages	\$ (52,760)	\$ -	Wages & Salaries	90.19%	\$ (47,584)
3	186.3	Expected Insurance Recoveries on Public Claims		898 (2)	Wages & Salaries	90.19%	810
4	228.3	Accumulated Provision for Pensions & Benefits	(317,414)	-	Wages & Salaries	90.19%	(286,275)
5	228.4	Accumulated Miscellaneous Operating Provisions	(126,920)	120,927 (3)		100.00% (4)	(5,993)
6		Total Operating Reserves	<u>\$ (497,094)</u>	<u>\$ 121,825</u>			<u>\$ (339,042)</u>
7	<u>Asset Retirement Obligations (230)</u>						
8	230000	Asset Retirement Obligations (ARO)	<u>\$ (89,040)</u>	<u>\$ 56,547 (5)</u>			<u>(6) \$ (26,896)</u>
9	<u>Deferred Credits (253)</u>						
10	253900	Deferred Rents	\$ (8,435)	\$ 17	Wages & Salaries	90.19%	\$ (7,593)
11	253050	Deferred Benefits - ACRS Deductions Sold	(947)	-	Net Plant	77.90%	(738)
12	253700	Deferred Revenues	(6,619)	- (7)	Commun. Equip	50.71%	(3,356)
13		Total Deferred Credits	<u>\$ (16,001)</u>	<u>\$ 17</u>			<u>\$ (11,687)</u>

Notes:

- (1) Adjustments to FERC balances prior to applying jurisdictional allocators.
- (2) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified here to offset the liability for Public Claims for ratemaking.
- (3) Adjustment consists of environmental liabilities relating to manufactured gas plants (MGP). MGP costs are recovered through Rider ECR.
- (4) Consists of environmental liabilities relating to superfund sites (\$5,943) and underground storage tanks (\$50) not recovered through Rider ECR.
- (5) Adjustment removes the portion of the ARO liability not attributable to the removal reserve.
- (6) The portion of the ARO balance attributable to items in the Distribution removal reserve. See WPB-10, page 3, line 5, col (E).
- (7) The balance in Deferred Revenues is the unamortized balance of upfront payments for the lease of fiber optic cable. Fiber optic cable is included in Plant Account 397, Communications Equipment. Per WP 16, Plant Account 397 is allocated via the communications equipment allocator.

**Commonwealth Edison Company**  
Deferred Assets in Rate Base  
2008 - 2010  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Costs Were Accreted		Amort. Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2007 (F)	2008 Net Change		Actual Balance at 12/31/2008 (I)
		From (B)	To (C)				Amort./ Accretion (G)	Other (H)	
1	<u>Regulatory Assets (182.3)</u>								
2	Capitalized Incentive Costs	(1) 1/1/2000	12/31/2000	41 Years	01-0423	\$ 9,177	\$ (255)	\$ -	\$ 8,922
3	Total Regulatory Assets					<u>\$ 9,177</u>	<u>\$ (255)</u>	<u>\$ -</u>	<u>\$ 8,922</u>
4	<u>Deferred Debits (186)</u>								
5	Cook County Forest Preserve District Fees	1/1/2007	12/31/2010	10 Years	(2)	548	(68)	120	600
6	Long-term Receivable from MBA Plan	1/1/2007	12/31/2010	Varies	(3)	3,247	-	(897)	2,350
7	Total Deferred Debits					<u>\$ 3,795</u>	<u>\$ (68)</u>	<u>\$ (777)</u>	<u>\$ 2,950</u>

Notes:

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

**Commonwealth Edison Company**

## Deferred Assets in Rate Base

2008 - 2010

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2009 Net Change		Actual Balance at 12/31/2009 (L)	2010 Net Change		Actual Balance at 12/31/2010 (O)
		Amort./ Accretion (J)	Other (K)		Amort./ Accretion (M)	Other (N)	
1	<u>Regulatory Assets (182.3)</u>						
2	Capitalized Incentive Costs	\$ (241)	\$ -	\$ 8,681	\$ (242)	\$ -	\$ 8,439
3	Total Regulatory Assets	<u>\$ (241)</u>	<u>\$ -</u>	<u>\$ 8,681</u>	<u>\$ (242)</u>	<u>\$ -</u>	<u>\$ 8,439</u>
4	<u>Deferred Debits (186)</u>						
5	Cook County Forest Preserve District Fees	(147)	543	996	(136)	594	1,454
6	Long-term Receivable from MBA Plan	<u>-</u>	<u>313</u>	<u>2,663</u>	<u>-</u>	<u>282</u>	<u>2,945</u>
7	Total Deferred Debits	<u>\$ (147)</u>	<u>\$ 856</u>	<u>\$ 3,659</u>	<u>\$ (136)</u>	<u>\$ 876</u>	<u>\$ 4,399</u>

**Commonwealth Edison Company**  
Deferred Liabilities in Rate Base  
2008 - 2010  
(In Thousands)

Witness: Fruehe

Line No.	Description (A)	Time Period Credits Were Accreted		Amortization Period (D)	ICC Docket Number (if any) (E)	Actual Balance at 12/31/2007 (F)	2008 Net Change		Actual Balance at 12/31/2008 (I)
		From (B)	To (C)				Amortization/ Accretion (G)	Other (H)	
1	<u>Operating Reserves (228)</u>								
2	Accum Provision for Injuries & Damages	Pre 1990	12/31/2009	Not Applicable	99-0117	\$ (71,681)	\$ -	\$ 8,374	\$ (63,307)
3	Accum Provision for Pensions & Benefits	Pre 1990	12/31/2009	Varies by account	99-0117	(228,590)	-	(20,798)	(249,388)
4	Accum Miscellaneous Operating Provisions	(1) Pre 1990	12/31/2009	Varies by account	99-0117	(76,920)	-	(12,160)	(89,080)
5	Total Operating Reserves					<u>\$ (377,191)</u>	<u>\$ -</u>	<u>\$ (24,584)</u>	<u>\$ (401,775)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>								
7	Asset Retirement Oblig	(2) 1/1/2003	12/31/2009	Varies by asset	RM02-7-000 (3)	\$ (163,467)	\$ (12,231)	\$ 1,727	\$ (173,971)
8	<u>Deferred Credits (253)</u>								
9	Deferred rents	(4) 6/30/2001	12/31/2009	Varies	05-0597	\$ (15,270)	\$ 1,295	\$ 11	\$ (13,964)
10	Deferred Benefits - ACRS deduction sold	6/30/1981	6/30/1981	31.5 years to 12/31/12	99-0117	(4,732)	946	-	(3,786)
11	Deferred Revenues	(5) 12/1/1998	4/30/2000	30 Years		(8,149)	383	-	(7,766)
12	Total Deferred Credits					<u>\$ (28,151)</u>	<u>\$ 2,624</u>	<u>\$ 11</u>	<u>\$ (25,516)</u>

Notes:

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

## Commonwealth Edison Company

## Deferred Liabilities in Rate Base

2008 - 2010

(In Thousands)

Witness: Fruehe

Line No.	Description (A)	2009 Net Change		Actual Balance at 12/31/2009 (L)	2010 Net Change		Actual Balance at 12/31/2010 (O)
		Amortization/ Accretion (J)	Other (K)		Amortization/ Accretion (M)	Other (N)	
1	<u>Operating Reserves (228)</u>						
2	Accum Provision for Injuries & Damages	\$ -	\$ 10,279	\$ (53,028)	\$ -	\$ (642)	\$ (53,670)
3	Accum Provision for Pensions & Benefits	-	(38,940)	(288,328)	-	(26,274)	(314,602)
4	Accum Miscellaneous Operating Provisions	-	(23,569)	(112,649)	-	(7,912)	(120,561)
5	Total Operating Reserves	<u>\$ -</u>	<u>\$ (52,230)</u>	<u>\$ (454,005)</u>	<u>\$ -</u>	<u>\$ (34,828)</u>	<u>\$ (488,833)</u>
6	<u>Asset Retirement Obligations (ARO) (23)</u>						
7	Asset Retirement Oblig	\$ (8,148)	\$ 87,411	\$ (94,708)	\$ (10,228)	\$ -	\$ (104,936)
8	<u>Deferred Credits (253)</u>						
9	Deferred rents	\$ 1,716	\$ -	\$ (12,248)	\$ 1,835	\$ -	\$ (10,413)
10	Deferred Benefits - ACRS deduction sold	947	-	(2,839)	946	-	(1,893)
11	Deferred Revenues	382	-	(7,384)	383	-	(7,001)
12	Total Deferred Credits	<u>\$ 3,045</u>	<u>\$ -</u>	<u>\$ (22,471)</u>	<u>\$ 3,164</u>	<u>\$ -</u>	<u>\$ (19,307)</u>

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	ComEd did not include any property held for future use
2	in the jurisdictional rate base reflected on Schedule B-1,
3	Jurisdictional Rate Base Summary.

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

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Description</u>
	(A)
1	ComEd did not include any property held for future use in the
2	jurisdictional rate base reflected on Schedule B-1, Jurisdictional
3	Rate Base Summary. Therefore, no analysis of activity in the
4	account Property Held For Future Use is provided.

**Commonwealth Edison Company**  
**Customer Deposits**  
(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>2011 Month Ended</u> (A)	<u>Total Company</u> (B)
1	December 2010	\$ (129,936)
2	January	(130,944)
3	February	(131,804)
4	March	(132,935)
5	April	(133,019)
6	May	(133,546)
7	June	(133,370)
8	July	(133,785)
9	August	(134,312)
10	September	(134,506)
11	October	(134,583)
12	November	(135,426)
13	December	(136,076)
14	Average Balance	\$ (133,403)

Notes:

(1) FERC Account 235, Customer Deposits.

**Commonwealth Edison Company**  
**Customer Deposits**  
(In Thousands)

Witness: Fruehe

<u>Line</u> <u>No.</u>	<u>Month Ended</u> <u>(A)</u>	<u>Total</u> <u>2010</u> <u>(B)</u>	<u>Total</u> <u>2009</u> <u>(C)</u>	<u>Total</u> <u>2008</u> <u>(D)</u>
1	January	\$ (131,077)	\$ (119,709)	\$ (118,051)
2	February	(131,818)	(121,104)	(118,271)
3	March	(133,400)	(122,749)	(118,624)
4	April	(131,711)	(124,082)	(119,151)
5	May	(131,583)	(123,359)	(119,021)
6	June	(130,816)	(124,093)	(118,778)
7	July	(130,042)	(124,609)	(118,303)
8	August	(128,970)	(124,860)	(118,323)
9	September	(128,360)	(126,512)	(118,317)
10	October	(127,958)	(128,563)	(118,425)
11	November	(129,024)	(129,900)	(119,373)
12	December	(129,936)	(130,510)	(119,391)

**Commonwealth Edison Company**

Budget Payment Plan Balances

Actual 2011

(In Thousands)

Witness: Fruehe

Line No.	Month Ended (A)	Total ComEd (1) (B)	Jurisdictional (2) (3) (C)
1	2010 December	\$ 16,173	\$ 5,688
2	January	17,321	6,092
3	February	15,654	5,505
4	March	11,405	4,011
5	April	5,691	2,001
6	May	(1,116)	(392)
7	June	(2,931)	(1,031)
8	July	2,845	1,001
9	August	12,224	4,299
10	September	13,357	4,698
11	October	7,183	2,526
12	November	1,518	534
13	December	(410)	(144)
14	13 month average	\$ 7,609	\$ 2,676

Notes:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. No interest was accrued on budget payment plan balances in 2011.
- (2) Balances under the budget payment plan are reflected in Customer Accounts Receivable. For ratemaking purposes, Customer Accounts Receivable are considered a component of cash working capital. ComEd has requested cash working capital in jurisdictional rate base.
- (3) The jurisdictional balance is based upon the Delivery Service Revenue allocator. See WPA-5, Page 5.

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

Witness: Fruehe

Line No.	Month Ended (A)	Actual Balances		
		2010 (B)	2009 (C)	2008 (D)
1	January	\$ (2,055)	\$ 12,494	\$ 15,368
2	February	373	13,597	13,555
3	March	(976)	11,964	9,796
4	April	(4,251)	8,201	4,773
5	May	(7,422)	2,596	(1,291)
6	June	(2,836)	(1,856)	(3,444)
7	July	10,435	(842)	1,661
8	August	25,565	(773)	7,590
9	September	32,205	152	9,497
10	October	25,634	(4,091)	6,908
11	November	18,075	(7,378)	3,933
12	December	16,173	(6,937)	6,584

Note:

- (1) Credit balances denote actual bills less than budget plan payments, therefore a liability balance. There was no interest accrued on budget payment plan balances in 2008 through 2010.

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

Witness: Fruehe

Line No.	Description	As of December 31, 2011		
		Total ComEd	Other	Jurisdictional
	(A)	(B)	(C)	(D)
1	Line Extension Deposits (2)	\$ (50,717)	\$ -	\$ (50,717)
2	Contributions in Aid of Construction			
3	Construction and Maintenance	(962)	(611) (3)	(351)
4	New Business	(5,378)	(4,033) (3)	(1,345)
5	Customer Advances - IPPs (4)	<u>(12,603)</u>	<u>(12,603)</u>	<u>-</u>
6	Total Customer Advances for Construction	<u>\$ (69,660)</u>	<u>\$ (17,247)</u>	<u>\$ (52,413)</u>

Notes:

- (1) FERC Account 252.
- (2) Refundable deposits for line extensions are collected under Rider DE, Distribution System Extensions.
- (3) Deposits relate to non-jurisdictional projects, expense projects, or projects included in 2012 projected plant additions. Projected plant additions that include CIAC are already reduced by the balance reflected in this account.
- (4) Cash advances from IPPs primarily for deposits for construction work and payment of transmission credits to developers.

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

(In Thousands)

Witness: Fruehe

<u>Line No.</u>	<u>Description</u> (A)	<u>2011</u> (B)	<u>2010</u> (C)	<u>2009</u> (D)	<u>2008</u> (E)
1	Beginning Balance - 1/1	\$ (60,283)	\$ (70,836)	\$ (64,299)	\$ (50,753)
2	Additions during the year	(40,302)	(25,689)	(48,589)	(43,474)
3	Refunds during the year	5,081	5,996	2,484	5,498
4	Transfers during the year	<u>25,844</u>	<u>30,246</u>	<u>39,569</u>	<u>24,430</u>
5	Ending Balance - 12/31	<u>\$ (69,660)</u>	<u>\$ (60,283)</u>	<u>\$ (70,836)</u>	<u>\$ (64,299)</u>

Note:

(1) FERC Account 252.

**Commonwealth Edison Company**  
Summary of General and Intangible Plant Allocated between DST and Non-DST Functions  
As of December 31, 2011  
(In Dollars)

Line No.	Description (A)	General Plant (1) (B)	Intangible Plant (C)	Total General & Intangible Plant Allocated (D)
1	Gross Plant			
2	Non-DST (2)	\$ 400,080,605	\$ 42,872,721	\$ 442,953,326
3	DST (3)	<u>1,026,416,807</u>	<u>394,158,084</u>	<u>1,420,574,891</u>
4	Total Gross Plant	<u>1,426,497,412</u>	<u>437,030,805</u>	<u>\$ 1,863,528,217</u>
5	Accumulated Depreciation/Amortization			
6	Non-DST (2)	\$ (169,131,612)	\$ (31,114,151)	\$ (200,245,763)
7	DST (3)	<u>(379,440,638)</u>	<u>(286,053,548)</u>	<u>(665,494,186)</u>
8	Total Accum. Depreciation/Amortization	<u>(548,572,250)</u>	<u>(317,167,699)</u>	<u>(865,739,949)</u>
9	Net Plant	<u>\$ 877,925,162</u>	<u>\$ 119,863,106</u>	<u>\$ 997,788,268</u>

Note:

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

**Commonwealth Edison Company**  
 Depreciable General Plant and  
 Related Accumulated Depreciation  
 Allocated to ComEd Functions  
2011 - Actual  
 (In Dollars)

Line No.	ComEd Depreciable General Plant (1)	Account	As of December 31, 2011			Allocation Basis	Percentage Allocation to Function		
			Gross Plant	Accumulated Depreciation	Net Plant		Transmission	Distribution	Customer
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
1	General Plant Land in Fee	389.0	8,631,709	-	8,631,709	Wages and Salaries	9.81%	53.72%	36.47%
2	General Plant Structures & Impr (1)	390.0	257,500,747	(25,263,768)	232,236,979	Wages and Salaries	9.81%	53.72%	36.47%
3	General Plant Office Furniture & Equip	391.X	87,890,512	(46,138,167)	41,752,345	Wages and Salaries	9.81%	53.72%	36.47%
4	General Plant Transportation Equipment	392.0	220,380,266	(95,724,405)	124,655,861	Wages and Salaries	9.81%	53.72%	36.47%
5	General Plant Stores Equipment	393.0	4,168,964	(2,405,570)	1,763,393	Wages and Salaries	9.81%	53.72%	36.47%
6	General Plant Tools, Shop	394.0	142,827,942	(60,572,462)	82,255,480	Wages and Salaries	9.81%	90.19%	0.00%
7	General Plant Lab Equipment	395.0	7,709,555	(5,879,679)	1,829,876	Wages and Salaries	9.81%	90.19%	0.00%
8	General Plant Power Operated Equip	396.0	6,889,969	(1,846,923)	5,043,046	Wages and Salaries	9.81%	90.19%	0.00%
9	General Plant Communications Equip	397.0	658,918,968	(292,088,840)	366,830,129	Location of Equipment	49.29%	50.71%	0.00%
10	General Plant Miscellaneous Equipment	398.0	1,768,660	(488,821)	1,279,839	Wages and Salaries	9.81%	53.72%	36.47%
11	General Plant Other Tangible Equipment	399.0	-	-	-	Wages and Salaries	9.81%	53.72%	36.47%
12	General Plant Asset Retirement (2)	399.1	-	-	-	Wages and Salaries	9.81%	53.72%	36.47%
13	Removal and Salvage Work In Progress		-	3,777,022	3,777,022	Wages and Salaries	9.81%	90.19%	0.00%
14	Total Depreciable General Plant		<u>1,396,687,292</u>	<u>(526,631,613)</u>	<u>870,055,679</u>				

Notes:

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

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

**Commonwealth Edison Company**  
 Depreciable General Plant and  
 Related Accumulated Depreciation  
 Allocated to ComEd Functions  
2011 - Actual  
 (In Dollars)

Line No.	ComEd Depreciable General Plant (1)	Account	Allocation Of Gross Plant			Allocation Of Accumulated Depreciation		
			Transmission	Distribution	Customer	Transmission	Distribution	Customer
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
1	General Plant Land in Fee	389.0	846,771	4,636,954	3,147,984	-	-	-
2	General Plant Structures & Impr (1)	390.0	25,260,823	138,329,401	93,910,522	(2,478,376)	(13,571,696)	(9,213,696)
3	General Plant Office Furniture & Equip	391.X	8,622,059	47,214,783	32,053,670	(4,526,154)	(24,785,423)	(16,826,589)
4	General Plant Transportation Equipment	392.0	21,619,304	118,388,279	80,372,683	(9,390,564)	(51,423,151)	(34,910,691)
5	General Plant Stores Equipment	393.0	408,975	2,239,567	1,520,421	(235,986)	(1,292,272)	(877,311)
6	General Plant Tools, Shop	394.0	14,011,421	128,816,521	-	(5,942,159)	(54,630,304)	-
7	General Plant Lab Equipment	395.0	756,307	6,953,248	-	(576,797)	(5,302,883)	-
8	General Plant Power Operated Equip	396.0	675,906	6,214,063	-	(181,183)	(1,665,740)	-
9	General Plant Communications Equip	397.0	324,781,159	334,137,809	-	(143,970,589)	(148,118,251)	-
10	General Plant Miscellaneous Equipment	398.0	173,506	950,124	645,030	(47,953)	(262,595)	(178,273)
11	General Plant Other Tangible Equipment	399.0	-	-	-	-	-	-
12	General Plant Asset Retirement (2)	399.1	-	-	-	-	-	-
13	Removal and Salvage Work In Progress		-	-	-	370,526	3,406,496	-
14	Total Depreciable General Plant		<u>397,156,231</u>	<u>787,880,749</u>	<u>211,650,310</u>	<u>(166,979,235)</u>	<u>(297,645,819)</u>	<u>(62,006,560)</u>

Notes:

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

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

**Commonwealth Edison Company**  
Allocation of Plant and Accumulated Amortization  
Related to Amortizable General Plant to  
ComEd Functions  
2011 - Actual  
(In Dollars)

Line No.	ComEd Amortizable General Plant (A)	As of December 31, 2011			Percentage Allocation to Function (1)		
		Gross Plant (B)	Accumulated Amortization (C)	Net Plant (D)	Transmission (E)	Distribution (F)	Customer (G)
1	Leasehold Improvements - Acct. 390:						
2	Two Lincoln Centre	\$ 5,620,221	\$ (3,355,753)	\$ 2,264,468	9.81%	53.72%	36.47%
3	Three Lincoln Centre	9,787,938	(5,859,663)	3,928,275	9.81%	53.72%	36.47%
4	Customer Care Center	4,314,871	(3,632,362)	682,509	9.81%	0.00%	90.19%
5	Channahon	152,645	(74,261)	78,384	9.81%	53.72%	36.47%
6	Chicago Loop Tech	328,067	(146,384)	181,683	9.81%	53.72%	36.47%
7	Libertyville	3,992,945	(3,423,127)	569,818	9.81%	53.72%	36.47%
8	Melrose Park Training Bldg.	1,000,347	(999,039)	1,308	9.81%	53.72%	36.47%
9	One Financial Place	4,265,345	(4,186,112)	79,233	9.81%	53.72%	36.47%
10	Pontiac	287,907	(223,230)	64,677	9.81%	53.72%	36.47%
11	Sandwich	1,732	(1,732)	0	9.81%	53.72%	36.47%
12	Woodstock	58,101	(38,972)	19,129	9.81%	53.72%	36.47%
13	Total Amortizable General Plant	<u>\$ 29,810,119</u>	<u>\$ (21,940,634)</u>	<u>\$ 7,869,484</u>			

Note:

(1) Allocation basis: Wages and Salaries allocator.

**Commonwealth Edison Company**  
Allocation of Plant and Accumulated Amortization  
Related to Amortizable General Plant to  
ComEd Functions  
2011 - Actual  
(In Dollars)

Line No.	ComEd Amortizable General Plant (A)	Amortizable General Plant					
		Allocation of Gross Plant			Allocation of Accumulated Amortization		
		Transmission (B)	Distribution (C)	Customer (D)	Transmission (E)	Distribution (F)	Customer (G)
1	Leasehold Improvements - Acct. 390:						
2	Two Lincoln Centre	\$ 551,344	\$ 3,019,183	\$ 2,049,695	\$ (329,199)	\$ (1,802,711)	\$ (1,223,844)
3	Three Lincoln Centre	960,197	5,258,080	3,569,661	(574,833)	(3,147,811)	(2,137,019)
4	Customer Care Center	423,289	-	3,891,582	(356,335)	-	(3,276,027)
5	Channahon	14,975	82,001	55,670	(7,285)	(39,893)	(27,083)
6	Chicago Loop Tech	32,183	176,238	119,646	(14,360)	(78,637)	(53,386)
7	Libertyville	391,708	2,145,010	1,456,227	(335,809)	(1,838,904)	(1,248,414)
8	Melrose Park Training Bldg.	98,134	537,386	364,826	(98,006)	(536,684)	(364,349)
9	One Financial Place	418,430	2,291,343	1,555,571	(410,658)	(2,248,779)	(1,526,675)
10	Pontiac	28,244	154,664	105,000	(21,899)	(119,919)	(81,412)
11	Sandwich	170	931	632	(170)	(931)	(632)
12	Woodstock	5,700	31,213	21,189	(3,823)	(20,936)	(14,213)
13	Total Amortizable General Plant	<u>\$ 2,924,374</u>	<u>\$ 13,696,049</u>	<u>\$ 13,189,699</u>	<u>\$ (2,152,377)</u>	<u>\$ (9,835,205)</u>	<u>\$ (9,953,054)</u>

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2011 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Account (B)	As of December 31, 2011		
			Gross Plant (C)	Accumulated Amortization (D)	Net Plant (E)
1	Intangible-Non-Depreciable	301.000	\$ 80,375	\$ -	\$ 80,375
2	Intangible - Software:				
3	AMI NonBilling Software	303.000	23,372,763	(7,387,946)	15,984,817
4	CIMS Software	303.000	147,607,633	(112,755,277)	34,852,356
5	Mobile Data Software	303.000	33,513,437	(22,800,907)	10,712,529
6	Passport Software	303.000	35,993,666	(35,993,666)	-
7	PowerPath Software	303.000	65,114,233	(65,114,233)	-
8	Powertools Software	303.000	36,178,587	(31,337,214)	4,841,373
9	Miscellaneous Software	303.000	95,170,111	(41,599,307)	53,570,804
10	Total ComEd Intangible Plant (1)		<u>\$ 437,030,805</u>	<u>\$ (316,988,550)</u>	<u>\$ 120,042,255</u>
11	Limited Term Easements - Transmission	350.000	\$ 412,767	\$ (176,720)	\$ 236,047
12	Limited Term Easements - Distribution	360.000	\$ 24,286	\$ (2,429)	\$ 21,857
13	(amortization included in Account 111)				

Note:

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

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2011 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation Basis (2) (B)	Percentage Allocation to Function		
			Transmission (C)	Distribution (D)	Customer (E)
1	Intangible-Non-Depreciable (Organization Costs)	Wages and Salaries	9.81%	53.72%	36.47%
2	Intangible - Software:				
3	CEGIS Design Tool	Wages and Salaries	9.81%	0.00%	90.19%
4	CIMS Software	Wages and Salaries	9.81%	0.00%	90.19%
5	Mobile Data Software	Wages and Salaries	9.81%	53.72%	36.47%
6	Passport Software	Wages and Salaries	9.81%	53.72%	36.47%
7	PowerPath Software	Wages and Salaries	9.81%	53.72%	36.47%
8	Powertools Software	Wages and Salaries	9.81%	53.72%	36.47%
9	Miscellaneous Software	Wages and Salaries	9.81%	53.72%	36.47%
10	Limited Term Easements - Transmission	Wages and Salaries	9.81%	53.72%	36.47%
11	Limited Term Easements - Distribution	Wages and Salaries	9.81%	53.72%	36.47%
12	(amortization included in Account 111)				

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
2011 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation of Gross Plant (1)		
		Transmission (B)	Distribution (C)	Customer (D)
1	Intangible-Non-Depreciable	\$ 7,885	\$ 43,177	\$ 29,313
2	Intangible - Software:			
3	CEGIS Design Tool	2,292,868	-	21,079,895
4	CIMS Software	14,480,309	-	133,127,324
5	Mobile Data Software	3,287,668	18,003,418	12,222,350
6	Passport Software	3,530,979	19,335,798	13,126,890
7	PowerPath Software	6,387,706	34,979,366	23,747,161
8	Powertools Software	3,549,119	19,435,137	13,194,331
9	Miscellaneous Software	9,336,187	51,125,384	34,708,540
10	Total ComEd Intangible Plant	<u>\$ 42,872,721</u>	<u>\$ 142,922,280</u>	<u>\$ 251,235,804</u>
11	Limited Term Easements - Transmission	\$ 40,492	\$ 221,738	\$ 150,536
12	Limited Term Easements - Distribution	\$ 2,382	\$ 13,047	\$ 8,857
13	(amortization included in Account 111)			

Note:

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

**Commonwealth Edison Company**  
Allocation of Intangible Plant and Limited Term Easements  
Related To Intangible Plant  
2011 - Actual  
(In Dollars)

Line No.	ComEd Intangible Plant (A)	Allocation of Accumulated Amortization (1)		
		Transmission (B)	Distribution (C)	Customer (D)
1	Intangible-Non-Depreciable	\$ -	\$ -	\$ -
2	Intangible - Software			
3	CEGIS Design Tool	(724,757)	-	(6,663,188)
4	CIMS Software	(11,061,293)	-	(101,693,984)
5	Mobile Data Software	(2,236,769)	(12,248,647)	(8,315,491)
6	Passport Software	(3,530,979)	(19,335,798)	(13,126,890)
7	PowerPath Software	(6,387,706)	(34,979,366)	(23,747,161)
8	Powertools Software	(3,074,181)	(16,834,351)	(11,428,682)
9	Miscellaneous Software	(4,080,892)	(22,347,148)	(15,171,267)
10	Total Intangible Plant Accumulated Amortization	<u>\$ (31,096,577)</u>	<u>\$ (105,745,310)</u>	<u>\$ (180,146,663)</u>
11	Limited Term Easements - Transmission	\$ (17,336)	\$ (94,934)	\$ (64,450)
12	Limited Term Easements - Distribution	\$ (238)	\$ (1,305)	\$ (886)
13	(amortization included in Account 111)			

Note:

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

**Commonwealth Edison Company**  
**2012 Projected Plant Additions - 2012 Filing Year**  
(In Dollars)

Line No.	Category	January 2012 - December 2012 Total Plant Additions	January 2012 - December 2012 Jurisdictional Plant Additions	January 2012 - December 2012 Total Removal Costs	January 2012 - December 2012 Jurisdictional Removal Costs
1	<b><u>Distribution Plant</u></b>				
2	Back Office	1,667,349.42	1,667,349.00	\$ 102,661	\$ 102,661
3	Capacity Expansion	59,735,693	59,735,693	1,176,783	1,176,783
4	Corrective Maintenance	221,678,570	221,678,569	21,707,154	21,707,155
5	Facility Relocation	52,796,895	52,796,894	8,151,317	8,151,318
6	New Business	130,003,515	130,003,515	4,200,341	4,200,340
7	System Performance	226,756,537	226,756,542	17,414,848	17,414,845
8	Capitalized Overheads	28,696,582	28,696,582	1,766,881	1,766,881
9	Customer Operations	63,477,903	63,477,903	775,354	775,354
10	<b>Distribution Plant Total</b>	<b>\$ 784,813,045</b>	<b>\$ 784,813,047</b>	<b>\$ 55,295,338</b>	<b>\$ 55,295,337</b>
11	<b><u>General and Intangible Plant</u></b>				
12	Administrative & General	\$ 7,734,541	\$ 6,975,782	\$ 341,607	\$ 308,095
13	Capitalized Overheads	1,434,836	1,294,078	88,344	79,678
14	Tools	4,645,319	4,189,614	286,018	257,959
15	Vehicles	37,000,000	33,370,300	-	-
16	Customer Operations	9,389,658	8,468,534	141,045	127,209
17	Functional / BSC	24,849,054	22,411,361	-	-
18	Real Estate	37,175,226	33,528,337	115,540	104,206
19	IT Projects\Intangible Plant	35,710,388	32,207,201	44,172	39,839
20	Other General Plant	11,951,003	10,778,610	469,183	423,156
21	<b>General and Intangible Plant Total</b>	<b>\$ 169,890,025</b>	<b>\$ 153,223,817</b>	<b>\$ 1,485,908</b>	<b>\$ 1,340,142</b>
22	<b>Overall Total</b>	<b>954,703,070</b>	<b>938,036,864</b>	<b>56,781,247</b>	<b>56,635,479</b>

**Commonwealth Edison Company**  
 2012 Projected Plant Additions - 2012 Filing Year  
 (In Dollars)

Functional Class	Category	Blanket/Unique	ITN	ITNName	Total Additions	RWIP Total	Juris %	Juris Additions	Jurisdictional RWIP
Distribution	Back-Office	Blanket	10104	10104: Back Office: ComEd: Electric	1,667,349	102,661	100.00%	1,667,349	102,661
	<b>Back-Office Total</b>				<b>1,667,349</b>	<b>102,661</b>		<b>1,667,349</b>	<b>102,661</b>
Distribution	Capacity Expansion	Blanket	11613	11613: AFUDC: ComEd: Cap Exp: Electric	506,424	14,588	100.00%	506,424	14,588
Distribution	Capacity Expansion	Project	13682	13682: TDC595Pleasant Hill-Relieve conduit thermal	834,892	-	100.00%	834,892	-
Distribution	Capacity Expansion	Project	14322	14322: TSS145 YorkCenter-Relieve duct occupancy OL	213,789	-	100.00%	213,789	-
Distribution	Capacity Expansion	Blanket	16542	16542: Projects between S100k & S5M	26,758,232	770,813	100.00%	26,758,232	770,813
Distribution	Capacity Expansion	Blanket	24142	24142: CE Distrib Transformers-Capacity Expansion	1,664,747	47,956	100.00%	1,664,747	47,956
Distribution	Capacity Expansion	Blanket	29335	29335: Cap Exp Baseline Work	11,921,777	343,426	100.00%	11,921,777	343,426
Distribution	Capacity Expansion	Project	41976	41976: Hanson Park TR1 & TR4 Replacement	5,576,462	-	100.00%	5,576,462	-
Distribution	Capacity Expansion	Project	45916	45916: TSS233 Barrington Upgrade L10231 w/ man. switch. cap.	3,700,000	-	100.00%	3,700,000	-
Distribution	Capacity Expansion	Project	46263	46263 - 5P110405: Breaking Up Berkely 4KV Network	528,619	-	100.00%	528,619	-
Distribution	Capacity Expansion	Project	46264	46264 - 5P110406: Break Up TSS46-Bellwood 4KV Network	2,629,969	-	100.00%	2,629,969	-
Distribution	Capacity Expansion	Project	46353	46353: 5P120001 - Install connection at TSS111 for a mobile transformer	639,595	-	100.00%	639,595	-
Distribution	Capacity Expansion	Project	46372	46372: 1P120201 Instl Y71469 to relieve TSS38 Humboldt Park	1,920,000	-	100.00%	1,920,000	-
Distribution	Capacity Expansion	Project	46373	46373: 1P120402 Relieve Y3876 via 4-12kV conversion	519,986	-	100.00%	519,986	-
Distribution	Capacity Expansion	Project	46376	46376: 3P120003 SS821 Automation	436,346	-	100.00%	436,346	-
Distribution	Capacity Expansion	Project	46385	46385-7P120001-Upgrade Relays at TSS180 and TSS121	423,524	-	100.00%	423,524	-
Distribution	Capacity Expansion	Project	46408	46408 - 5P120403-Extend W513 and reconfigure to relieve W6921	1,084,203	-	100.00%	1,084,203	-
Distribution	Capacity Expansion	Project	46596	46596-3P120002: Install Auto Bus Closing at SS895-Marshfield	377,128	-	100.00%	377,128	-
	<b>Capacity Expansion Total</b>				<b>59,735,693</b>	<b>1,176,783</b>		<b>59,735,693</b>	<b>1,176,783</b>
Distribution	Capitalized Overheads	Blanket	45933	45933-Capitalized Overheads-Distribution-CapEx	28,696,582	1,766,881	100.00%	28,696,582	1,766,881
	<b>Capitalized Overheads Total</b>				<b>28,696,582</b>	<b>1,766,881</b>		<b>28,696,582</b>	<b>1,766,881</b>
Distribution	Corrective Maintenance	Blanket	10137	10137: D-CE Replc Substa Batteries & Chgrs Emergnt	505,119	49,957	100.00%	505,119	49,957
Distribution	Corrective Maintenance	Blanket	10623	10623: CE-Dist Cable Fault Repair	13,364,212	1,321,735	100.00%	13,364,212	1,321,735
Distribution	Corrective Maintenance	Blanket	10628	10628: CE-Storm Restoration	13,411,687	1,326,431	100.00%	13,411,687	1,326,431
Distribution	Corrective Maintenance	Blanket	11607	11607: Direct Support: Cor Maint: ComEd: Electric	2,063,681	204,100	100.00%	2,063,681	204,100
Distribution	Corrective Maintenance	Blanket	17182	17182:CE-Line Clearance Backlog Mitigation for LRP	2,128,992	210,560	100.00%	2,128,992	210,560
Distribution	Corrective Maintenance	Blanket	19362	19362: Repair Dist CP (Capital)	1,033,512	102,216	100.00%	1,033,512	102,216
Distribution	Corrective Maintenance	Blanket	20543	20543: CE-Dist Emergency Cable Fault Replacement	49,779,723	4,923,269	100.00%	49,779,723	4,923,269
Distribution	Corrective Maintenance	Blanket	29102	29102 - COMED Substation CM - CAPITAL-D	13,629,131	1,347,936	100.00%	13,629,131	1,347,936
Distribution	Corrective Maintenance	Blanket	29202	29202 Repair of UGHVD Emergent CM's	631,008	62,407	100.00%	631,008	62,407
Distribution	Corrective Maintenance	Blanket	29204	29204 Repair of UGHVD CM's	989,185	97,831	100.00%	989,185	97,831
Distribution	Corrective Maintenance	Blanket	29250	29250:Repair OHHVD CM Items associated w/ FEG out	397,265	39,290	100.00%	397,265	39,290
Distribution	Corrective Maintenance	Blanket	29254	29254:Repair OHVVD Emergent CM Defects	103,571	10,243	100.00%	103,571	10,243
Distribution	Corrective Maintenance	Blanket	30422	30422: CE-Overhead Non-Emergent CM's	16,583,050	1,640,082	100.00%	16,583,050	1,640,082
Distribution	Corrective Maintenance	Blanket	36638	36638: Replace 12kv joints in substations	833,883	82,472	100.00%	833,883	82,472
Distribution	Corrective Maintenance	Blanket	41920	41920: HVD Repair Cathodic Protection (Capital)	257,507	25,468	100.00%	257,507	25,468
Distribution	Corrective Maintenance	Blanket	42236	42236: HV-D Emergent Repair Corrosion (Capital)	42,899	4,243	100.00%	42,899	4,243
Distribution	Corrective Maintenance	Blanket	42336	42336: Grade B Construction	937,720	92,742	100.00%	937,720	92,742
Distribution	Corrective Maintenance	Project	43562	43562: Replace Vault Roof 360 N. Clark	51,530	-	100.00%	51,530	-
Distribution	Corrective Maintenance	Blanket	45464	45464: Transformer Recovery - T&S	243,814	24,113	100.00%	243,814	24,113
Distribution	Corrective Maintenance	Blanket	45724	45724: D - Services Equip Repair Cap.	52,562	5,198	100.00%	52,562	5,198
Distribution	Corrective Maintenance	Project	45915	45915: Replace Vault Roof 1445 N Sedgwick	149,328	-	100.00%	149,328	-
Distribution	Corrective Maintenance	Project	46032	46032: Replace Vault 545 W. Quincy	170,225	-	100.00%	170,225	-
Distribution	Corrective Maintenance	Project	46035	46035: Replace Vault 500 E. 33rd	28,239	-	100.00%	28,239	-
Distribution	Corrective Maintenance	Project	46037	46037: Replace Vault 11 E. Burton Place	37,968	-	100.00%	37,968	-
Distribution	Corrective Maintenance	Blanket	46717	46717: Emergency Pole Replacement	7,145,529	706,701	100.00%	7,145,529	706,701
Distribution	Corrective Maintenance	Blanket	46718	46718: Emergency Transformer Repair and Replacement	11,278,678	1,115,474	100.00%	11,278,678	1,115,474
Distribution	Corrective Maintenance	Blanket	46720	46720: Repair Overhead Equipment-Capital	22,651,861	2,240,294	100.00%	22,651,861	2,240,294
Distribution	Corrective Maintenance	Blanket	46726	46726 Replacement of Obsolete Back-up Generators (HVD)	90,231	8,924	100.00%	90,231	8,924
Distribution	Corrective Maintenance	Blanket	46766	46766: CE - Underground Programmatic CMs	710,817	70,301	100.00%	710,817	70,301
Distribution	Corrective Maintenance	Project	46775	46775: TSS115 TR76 Replacement	1,711,498	-	100.00%	1,711,498	-
Distribution	Corrective Maintenance	Project	46862	46862: Replace Cap Bank at TSS122 Belvidere	46,342	-	100.00%	46,342	-
Distribution	Corrective Maintenance	Blanket	47034	47034: Storm Materials for C&M	1,672,619	165,424	100.00%	1,672,619	165,424
Distribution	Corrective Maintenance	Blanket	47238	47238: Manhole Refurbishment	18,505,861	1,830,250	100.00%	18,505,861	1,830,250
Distribution	Corrective Maintenance	Blanket	47239	47239: CE-Reinforce Reject Dist Poles	719,577	71,167	100.00%	719,577	71,167
Distribution	Corrective Maintenance	Blanket	47240	47240: CE-Replace Reject Dist Poles	9,390,720	928,752	100.00%	9,390,720	928,752
Distribution	Corrective Maintenance	Blanket	47322	47322 :Targeted Corrective Maintenance	9,919,468	981,046	100.00%	9,919,468	981,046
Distribution	Corrective Maintenance	Blanket	5126	5126: Repair of UGT Emergent CM's	267,207	26,427	100.00%	267,207	26,427
Distribution	Corrective Maintenance	Blanket	5223	5223: CE-Replace vault roofs	3,251,022	321,530	100.00%	3,251,022	321,530
Distribution	Corrective Maintenance	Blanket	5243	5243: CE-Dist Power Quality + Voltage Corrections	157,051	15,533	100.00%	157,051	15,533
Distribution	Corrective Maintenance	Blanket	5244	5244: CE-Repair/Replace Municipal Street Lights	970,018	95,936	100.00%	970,018	95,936
Distribution	Corrective Maintenance	Blanket	5346	5346: CE-Distrib Transformers-Corrective Maint	14,988,443	1,482,374	100.00%	14,988,443	1,482,374
Distribution	Corrective Maintenance	Blanket	5914	5914: Distr-Repair Relay, Comms & SCADA for Emergent CM items	775,816	76,729	100.00%	775,816	76,729
	<b>Corrective Maintenance Total</b>				<b>221,678,570</b>	<b>21,707,154</b>		<b>221,678,569</b>	<b>21,707,155</b>
Distribution	Customer Operations	Blanket	35803	35803:ComEd Cust Fld Ops F&MS NonPeriodic Exchange	1,143,871	20,967	100.00%	1,143,871	20,967
Distribution	Customer Operations	Blanket	35805	35805: ComEd Cust Fld Ops F&MS Periodic Exchange	1,014,577	18,597	100.00%	1,014,577	18,597
Distribution	Customer Operations	Blanket	35808	35808: ComEd Cust Fld Ops F&MS Com-Dec Exchanges	76,806	1,408	100.00%	76,806	1,408
Distribution	Customer Operations	Blanket	35809	35809: ComEd Cust Fld Ops F&MS Removes	42,990	788	100.00%	42,990	788

Distribution	Customer Operations	Blanket	35837	35837: ComEd Cust Fld F&MS Ops RRTP Exchanges	78,976	1,448	100.00%	78,976	1,448
Distribution	Customer Operations	Blanket	35994	35994: ComEd Cust Fld Ops F&MS Capital Purchases	7,664,883	140,497	100.00%	7,664,883	140,497
Distribution	Customer Operations	Blanket	36180	36180: ComEd Cust Fld Ops F&MS Meter Shop	1,253,256	22,972	100.00%	1,253,256	22,972
Distribution	Customer Operations	Blanket	38136	38136: AMI Pilot	25,053	459	100.00%	25,053	459
Distribution	Customer Operations	Blanket	47260	47260 - AMI Expansion Meters & Management - Capital	27,301,426	500,434	100.00%	27,301,426	500,434
Distribution	Customer Operations	Blanket	47262	47262 - AMI Expansion IT - Capital	21,178,051	-	100.00%	21,178,051	-
Distribution	Customer Operations	Blanket	47264	47264 - AMI Expansion Communications - Capital	3,207,016	58,784	100.00%	3,207,016	58,784
Distribution	Customer Operations	Blanket	47386	47386: Customer Experience Initiative	490,998	9,000	100.00%	490,998	9,000
<b>Customer Operations Total</b>					<b>63,477,903</b>	<b>775,354</b>		<b>63,477,903</b>	<b>775,354</b>
Distribution	Facility Relocation	Blanket	11610	11610: Direct Support: Fac Reloc: ComEd: Electric	3,907,480	823,125	100.00%	3,907,480	823,125
Distribution	Facility Relocation	Blanket	11618	11618: AFUDC: ComEd: Fac Reloc: Electric	153,767	32,392	100.00%	153,767	32,392
Distribution	Facility Relocation	Blanket	19262	19262: ComEd Facility Relocation Baseline Work	7,120,166	1,499,890	100.00%	7,120,166	1,499,890
Distribution	Facility Relocation	Blanket	19742	19742: ComEd FR Projects >\$100K Regionally Managed	26,301,548	5,540,520	100.00%	26,301,548	5,540,520
Distribution	Facility Relocation	Project	31192	31192: PI Will County, 143rd St and Will-Cook Rd	97,245	-	100.00%	97,245	-
Distribution	Facility Relocation	Project	31574	31574: Manhattan-Monee & 88th Ave, Grn Garden Twp	54,811	-	100.00%	54,811	-
Distribution	Facility Relocation	Project	33053	33053: Will Cty 135th St, New Ave to Archer Ave	105,627	-	100.00%	105,627	-
Distribution	Facility Relocation	Project	34152	34152: Bell School Rd-Lucky Ln to Argus-Rockford	164,695	-	100.00%	164,695	-
Distribution	Facility Relocation	Blanket	35995	35995: ComEd FR Projects - Project Managed	1,212,373	255,391	100.00%	1,212,373	255,391
Distribution	Facility Relocation	Project	38637	38637: Johnsburg Rd - IL 31 to Chapel Hill Rd	836,000	-	100.00%	836,000	-
Distribution	Facility Relocation	Project	41997	41997: Cook County - 170th-S Park-Bishop Ford Xpwy South Holland	49,441	-	100.00%	49,441	-
Distribution	Facility Relocation	Project	42776	42776: LCDOT Petite Lake Rd 800' N/O Fairfield Rd	42,454	-	100.00%	42,454	-
Distribution	Facility Relocation	Project	45025	45025: IL RT53 Elgin O'Hare Expy to Army Trail Rd	3,400,000	-	100.00%	3,400,000	-
Distribution	Facility Relocation	Project	45038	45038: IDOT IL RT 56 between Winfield Rd & Naperville Rd - Winfield Twp	691,000	-	100.00%	691,000	-
Distribution	Facility Relocation	Project	45250	45250: Morgan St Bridge Replacement - Rockford	805,107	-	100.00%	805,107	-
Distribution	Facility Relocation	Project	45312	45312: CDOT 92nd & Ewing	50,637	-	100.00%	50,637	-
Distribution	Facility Relocation	Project	45337	45337: IL RT64 between Kautz RD & IL RT59 West Chicago	118,449	-	100.00%	118,449	-
Distribution	Facility Relocation	Project	45669	45669: Will County Plainfield Naperville Rd @ 119th St	35,709	-	100.00%	35,709	-
Distribution	Facility Relocation	Project	45782	45782: IDOT Elston Ave Bridge over Edens Expy (I-94)	491,707	-	100.00%	491,707	-
Distribution	Facility Relocation	Project	45877	45877: IL 251 @ IL 173 Intersection Reconstruction	367,088	-	100.00%	367,088	-
Distribution	Facility Relocation	Project	45976	45976: Joe Orr Road Extension	208,997	-	100.00%	208,997	-
Distribution	Facility Relocation	Project	46065	46065: Will Cnty - Weber & Renwick Rd Intersection Pole Relo	67,164	-	100.00%	67,164	-
Distribution	Facility Relocation	Project	46103	46103: IDOT IL RT21 - IL RT120 to IL RT137	232,123	-	100.00%	232,123	-
Distribution	Facility Relocation	Project	46138	46138: CREATE Union Pacific RR Project B-2 Bellwood	2,120,000	-	100.00%	2,120,000	-
Distribution	Facility Relocation	Project	46140	46140: Orchard between US RT30 & Jericho Rd Kane Cnty	567,175	-	100.00%	567,175	-
Distribution	Facility Relocation	Project	46149	46149: IL 31 @ Klases & Virginia	81,425	-	100.00%	81,425	-
Distribution	Facility Relocation	Project	46269	46269: IL RT38 @ Kautz Rd & UPRR - Grade Separation	30,663	-	100.00%	30,663	-
Distribution	Facility Relocation	Project	46281	46281: New Anderson Rd between Kesslinger Rd & IL RT38 Kane County	45,266	-	100.00%	45,266	-
Distribution	Facility Relocation	Project	46299	46299: IL 2 - Elmwood to Latham	63,148	-	100.00%	63,148	-
Distribution	Facility Relocation	Project	46426	46426: 68th & 70th on Kedzie Ave CDOT #E-1-059	172,734	-	100.00%	172,734	-
Distribution	Facility Relocation	Project	46536	46536: US45 - 159th St to 143rd St	85,644	-	100.00%	85,644	-
Distribution	Facility Relocation	Project	46598	46598: 127th & Sacramento	253,764	-	100.00%	253,764	-
Distribution	Facility Relocation	Project	46699	46699: IDOT IL RT72 & Randall Rd Intersection	59,338	-	100.00%	59,338	-
Distribution	Facility Relocation	Project	46785	46785: Van Buren & Elgin Ave - Village of East Dundee	207,374	-	100.00%	207,374	-
Distribution	Facility Relocation	Project	46867	46867: IL RT47 btwn IL RT71 & Kennedy Drive - Yorkville	48,792	-	100.00%	48,792	-
Distribution	Facility Relocation	Project	46873	46873: Will County Deselm Road RT102 to Old Chicago Road	47,155	-	100.00%	47,155	-
Distribution	Facility Relocation	Project	46881	46881: Downers Place Bridges reconstruction over Fox River/Aurora	102,034	-	100.00%	102,034	-
Distribution	Facility Relocation	Project	46896	46896: CDOT Laramie Ave Bridge & Roosevelt Rd	294,117	-	100.00%	294,117	-
Distribution	Facility Relocation	Project	46907	46907: IDOT US34 - Big Rock Creek to Eldmain Rd	207,433	-	100.00%	207,433	-
Distribution	Facility Relocation	Project	46918	46918: IDOT IL 31 -Western Algonquin Bypass	27,091	-	100.00%	27,091	-
Distribution	Facility Relocation	Project	46985	46985: Will County Exchange Street realignment - Crete	49,312	-	100.00%	49,312	-
Distribution	Facility Relocation	Project	46992	46992: IDOT - Rohlwing & Meacham Rd Street Lighting Program	41,861	-	100.00%	41,861	-
Distribution	Facility Relocation	Project	46995	46995: LCDOT Peterson Rd RT83 to Franklin Blvd	63,526	-	100.00%	63,526	-
Distribution	Facility Relocation	Project	47003	47003: Dupage County 55th Street Road Widening, Downers Grove	226,688	-	100.00%	226,688	-
Distribution	Facility Relocation	Project	47021	47021: IDOT RT45 Road Widening 143rd-131st ST	45,594	-	100.00%	45,594	-
Distribution	Facility Relocation	Project	47022	47022: Arsenal Rd Bridge Replacement	69,976	-	100.00%	69,976	-
Distribution	Facility Relocation	Project	47053	47053: Rockford - North Main & Auburn Roundabout	34,315	-	100.00%	34,315	-
Distribution	Facility Relocation	Project	47065	47065: Will County Old Chicago Rd & Peotone Rd	162,349	-	100.00%	162,349	-
Distribution	Facility Relocation	Project	47066	47066: IDOT US RT45 179th to 159th St	28,329	-	100.00%	28,329	-
Distribution	Facility Relocation	Project	47078	47078: Rosemont - Otto Dr btwn Balmoral Ave & Foster Ave	38,674	-	100.00%	38,674	-
Distribution	Facility Relocation	Project	47105	47105: 2795-2849 N Kostner Ave Sewer Work	228,922	-	100.00%	228,922	-
Distribution	Facility Relocation	Project	47113	47113: CDOT Lawndale Ave from 19th St to Cermak	232,441	-	100.00%	232,441	-
Distribution	Facility Relocation	Project	47309	47309: IDOT IL RT176 over Bangs Lake	103,705	-	100.00%	103,705	-
Distribution	Facility Relocation	Project	5363	5363: Lower Wacker Drive Rebuild	517,996	-	100.00%	517,996	-
Distribution	Facility Relocation	Project	5619	5619: University Parkway (Stuenkel Rd) & Central	26,465	-	100.00%	26,465	-
<b>Facility Relocation Total</b>					<b>52,796,895</b>	<b>8,151,317</b>		<b>52,796,894</b>	<b>8,151,318</b>
Distribution	New Business	Blanket	10638	10638: New Bus West Electric Unspecified projects	30,187,167	1,062,488	100.00%	30,187,167	1,062,488
Distribution	New Business	Blanket	11612	11612: AFUDC: ComEd: New Bus: Electric	84,953	2,990	100.00%	84,953	2,990
Distribution	New Business	Unique	13507	13507: O'Hare Modernization Program	955,362	33,626	100.00%	955,362	33,626
Distribution	New Business	Project	14543	14543: O33 REDACTED Wind PID REDACTED	52,740	-	100.00%	52,740	-
Distribution	New Business	Project	23164	23164: REDACTED N Lake Shore Dr	41,463	-	100.00%	41,463	-
Distribution	New Business	Blanket	24143	24143: CE Distrib Transformers-New Business	14,872,649	523,468	100.00%	14,872,649	523,468
Distribution	New Business	Project	30324	30324: RDN-Damisch Rd, Reloc & OTU, WO#06037465	35,363	-	100.00%	35,363	-
Distribution	New Business	Project	31072	31072: REDACTED Pharmaceuticals	103,943	-	100.00%	103,943	-
Distribution	New Business	Project	32014	32014: CN - REDACTED W Madison - WO# 06094384	47,862	-	100.00%	47,862	-
Distribution	New Business	Project	33719	33719: RDN: REDACTED Ph4: WO#05864244	78,656	-	100.00%	78,656	-

Distribution	New Business	Project	34935	34935: REDACTED Lake Shore Dr -Chicago REDACTED Reloc Ph-3	161,383	-	100.00%	161,383	-
Distribution	New Business	Project	35695	35695:RDN-Woods of REDACTED Ph 2 WO 06226652	176,610	-	100.00%	176,610	-
Distribution	New Business	Project	40517	40517: REDACTED N CICERO AVE - WO# 6463875 - CNSP	59,638	-	100.00%	59,638	-
Distribution	New Business	Project	41216	41216: REDACTED S LaSalle 3rd Point of Service	382,217	-	100.00%	382,217	-
Distribution	New Business	Project	41511	41511: REDACTED Water Plant 4 to 12 conv	1,439,000	-	100.00%	1,439,000	-
Distribution	New Business	Project	41519	41519: REDACTED W Randolph WO# 06006535	632,000	-	100.00%	632,000	-
Distribution	New Business	Project	41676	41676: REDACTED N Springfield - Pump Station Upgrade	461,281	-	100.00%	461,281	-
Distribution	New Business	Project	42958	42958:CN - REDACTED W. ADAMS CHICAGO LLC_WO#06763769	25,361	-	100.00%	25,361	-
Distribution	New Business	Project	42976	42976: Wacker Dr. Recon (CDOT)	1,600,389	-	100.00%	1,600,389	-
Distribution	New Business	Project	45332	45332 - REDACTED S Federal - REDACTED WO#06863731	288,256	-	100.00%	288,256	-
Distribution	New Business	Project	45415	45415 - REDACTED HIGHWOOD WO#06628901	43,016	-	100.00%	43,016	-
Distribution	New Business	Project	45488	45488: ZION STATION DECOMMISSION new 34 line	165,530	-	100.00%	165,530	-
Distribution	New Business	Project	45563	45563 - REDACTED N CALIFORNIA - WO# 06921006	276,635	-	100.00%	276,635	-
Distribution	New Business	Project	45624	45624: REDACTED School REDACTED	62,582	-	100.00%	62,582	-
Distribution	New Business	Project	45656	45656: REDACTED Metra Substation	114,385	-	100.00%	114,385	-
Distribution	New Business	Project	45717	45717: REDACTED, Ashland Ave	93,258	-	100.00%	93,258	-
Distribution	New Business	Project	45834	45834: LP - REDACTED HIGH SCHOOL REDACTED STATE WO#07008630	339,406	-	100.00%	339,406	-
Distribution	New Business	Project	46044	46044: REDACTED S. Canal - REDACTED	1,735,000	-	100.00%	1,735,000	-
Distribution	New Business	Project	46147	46147: REDACTED W. Hubbard - REDACTED River North	115,240	-	100.00%	115,240	-
Distribution	New Business	Project	46152	46152 REDACTED HS WO 6865619	39,751	-	100.00%	39,751	-
Distribution	New Business	Project	46306	46306: REDACTED - Solar Power Interconnection	248,551	-	100.00%	248,551	-
Distribution	New Business	Project	46384	46384: REDACTED N Racine - REDACTED Theatre	100,623	-	100.00%	100,623	-
Distribution	New Business	Project	46474	46474 - NBCN - REDACTED Elementary School	206,699	-	100.00%	206,699	-
Distribution	New Business	Project	46484	46484-NBCS REDACTED LAGRANGE RD	235,367	-	100.00%	235,367	-
Distribution	New Business	Project	46486	46486-NB CN - REDACTED N. Wells St Apartment Bldg	485,731	-	100.00%	485,731	-
Distribution	New Business	Project	46568	46568-NB-CS-REDACTED Chatham-SG, pad mounted transformer and load relief	251,775	-	100.00%	251,775	-
Distribution	New Business	Project	46571	46571 - NB LP REDACTED - REDACTED S Shore Dr	25,590	-	100.00%	25,590	-
Distribution	New Business	Project	46609	46609 - NB REDACTED Boulevard LLC Phase 2A	482,589	-	100.00%	482,589	-
Distribution	New Business	Project	47134	47134-NB CN REDACTED Presbyterian Church	30,631	-	100.00%	30,631	-
Distribution	New Business	Project	47318	47318-NB-LP-REDACTED CRCF AND QTA	25,900	-	100.00%	25,900	-
Distribution	New Business	Blanket	5741	5741: Ind Customer projects-cent managed-not reimb	707,202	24,891	100.00%	707,202	24,891
Distribution	New Business	Blanket	5968	5968: Inside Chicago Baseline	18,096,820	637,018	100.00%	18,096,820	637,018
Distribution	New Business	Blanket	5972	5972: Outside Chicago Baseline	54,434,941	1,915,859	100.00%	54,434,941	1,915,859
<b>New Business Total</b>					<b>130,003,515</b>	<b>4,200,341</b>		<b>130,003,515</b>	<b>4,200,340</b>
Distribution	System Performance	Project	10166	10166: Ridgeland Cable - Replace PILC&LPFF HV Distr. Cable, L19204	2,230,128	178,218	100.00%	2,230,128	178,218
Distribution	System Performance	Project	10427	10427: Park Forest H-Frame Replacement	393,419	-	100.00%	393,419	-
Distribution	System Performance	Blanket	11161	11161: ICC 1% Worst Performing Circuit Program	4,729,885	377,982	100.00%	4,729,885	377,982
Distribution	System Performance	Blanket	11609	11609: Direct Support: Sys Perf: ComEd: Electric	30,420	2,431	100.00%	30,420	2,431
Distribution	System Performance	Blanket	11617	11617: AFUDC: ComEd: Sys Perf: Electric	166,773	13,327	100.00%	166,773	13,327
Distribution	System Performance	Blanket	19123	19123: D-Retrofit Substation PCB equipment - Dist	46,440	851	100.00%	46,440	851
Distribution	System Performance	Blanket	24144	24144: CE Distrib Transformers-System Performance	288,428	23,049	100.00%	288,428	23,049
Distribution	System Performance	Blanket	29232	29232:OHVVD Wood Tension Brace Replacement Program	778,069	62,178	100.00%	778,069	62,178
Distribution	System Performance	Blanket	29237	29237 : Airport Improvement	3,242,768	259,141	100.00%	3,242,768	259,141
Distribution	System Performance	Blanket	29238	29238 : Regional Reliability Imprvmnts - West	1,776,498	141,966	100.00%	1,776,498	141,966
Distribution	System Performance	Blanket	29259	29259 - Spare Transformers >10MVA (HVD Class) West	3,950,072	315,664	100.00%	3,950,072	315,664
Distribution	System Performance	Blanket	29404	29404 - Capital for PCB Equip for ESS Customers	436,602	8,003	100.00%	436,602	8,003
Distribution	System Performance	Blanket	30752	30752 : Regional Reliability Imprvmnts - Chicago	2,313,169	184,854	100.00%	2,313,169	184,854
Distribution	System Performance	Blanket	30753	30753 : Regional Reliability Imprvmnts - North	1,887,530	150,839	100.00%	1,887,530	150,839
Distribution	System Performance	Blanket	30754	30754 : Regional Reliability Imprvmnts - South	1,769,901	141,439	100.00%	1,769,901	141,439
Distribution	System Performance	Blanket	31412	31412: Direct Support Syst Perf - Relay & Protect	2,888,890	230,862	100.00%	2,888,890	230,862
Distribution	System Performance	Blanket	31413	31413: Direct Support Syst Perf - T&S Subs Engr	605,004	48,348	100.00%	605,004	48,348
Distribution	System Performance	Blanket	33373	33373: Device Outage Frequency Program	503,908	40,269	100.00%	503,908	40,269
Distribution	System Performance	Project	33538	33538: Install and Remove HPPF Conduit on TDC745	2,217,983	-	100.00%	2,217,983	-
Distribution	System Performance	Blanket	33992	33992: Chronic Performing Circuits	1,146,711	91,638	100.00%	1,146,711	91,638
Distribution	System Performance	Blanket	41279	41279 - Arc Flash Relay Upgrades	1,023,817	81,817	100.00%	1,023,817	81,817
Distribution	System Performance	Blanket	43322	43322: Replace Breaker in a Box	414,375	33,114	100.00%	414,375	33,114
Distribution	System Performance	Project	45248	45248 Install Lighting System	105,482	-	100.00%	105,482	-
Distribution	System Performance	Blanket	45796	45796: Focused Reliability	1,364,002	109,002	100.00%	1,364,002	109,002
Distribution	System Performance	Blanket	45997	45997: 2011 Repl Dist Mainline Dir Bury & Conduit	4,699,796	375,578	100.00%	4,699,796	375,578
Distribution	System Performance	Project	46303	46303: ESO1 Spacer Cable	138,072	-	100.00%	138,072	-
Distribution	System Performance	Project	46450	46450: O'Hare L7834 and 7881	2,518,913	-	100.00%	2,518,913	-
Distribution	System Performance	Project	46636	46636-DA CS GT 3000 Z15049	890,000	-	100.00%	890,000	-
Distribution	System Performance	Project	46638	46638-DA CS GT 3000 X5356	503,895	-	100.00%	503,895	-
Distribution	System Performance	Blanket	46686	46686: Mid-Way Overhead Hardening	1,333,007	106,525	100.00%	1,333,007	106,525
Distribution	System Performance	Project	46742	46742: Replace Dist CB Natoma Bank 2	178,479	-	100.00%	178,479	-
Distribution	System Performance	Project	46743	46743: Replace Dist CB Natoma Bank 1	181,692	-	100.00%	181,692	-
Distribution	System Performance	Project	46744	46744: Replace Dist CB Hoffman Estates Bank 1	191,032	-	100.00%	191,032	-
Distribution	System Performance	Project	46745	46745: Replace Dist CB Belvidere Estates Bank 2	185,745	-	100.00%	185,745	-
Distribution	System Performance	Project	46746	46746: Replace Dist CB Belvidere Bank 1	143,479	-	100.00%	143,479	-
Distribution	System Performance	Project	46747	46747: Replace Dist CB Belvidere Bank 2	251,068	-	100.00%	251,068	-
Distribution	System Performance	Project	46748	46748: Replace Dist CB Besley Ct	192,667	-	100.00%	192,667	-
Distribution	System Performance	Project	46749	46749: Replace Dist CB Pontiac Bank 2	183,294	-	100.00%	183,294	-
Distribution	System Performance	Project	46750	46750: Repalce CB Stillman Valley Bank 2	188,128	-	100.00%	188,128	-
Distribution	System Performance	Blanket	46754	46754 - FP - Co2 Upgrade Conversion - Distribution 2012	3,244,692	259,295	100.00%	3,244,692	259,295
Distribution	System Performance	Blanket	46758	46758 - FP - Detection Systems - Distribution 2012	212,327	16,968	100.00%	212,327	16,968

Distribution	System Performance	Blanket	46973	46973 Intelligent Substation - Bucket	10,600,120	847,093	100.00%	10,600,120	847,093
Distribution	System Performance	Blanket	47013	47013: Pocket Reliability	3,316,612	265,042	100.00%	3,316,612	265,042
Distribution	System Performance	Project	47131	47131 RIDGELAND CABLE - Replace 69kV L19202Y Berwyn TSS to Hawthorne TDC	5,937,276	474,469	100.00%	5,937,276	474,469
Distribution	System Performance	Blanket	47231	47231: 4/ 12kV DA - Circuit Reclosers	24,234,696	1,936,682	100.00%	24,234,696	1,936,682
Distribution	System Performance	Blanket	47232	47232: 34kV DA - Circuit Reclosers	1,499,855	119,859	100.00%	1,499,855	119,859
Distribution	System Performance	Blanket	47233	47233: Repl Dist Mainline Dir Bury & Conduit	36,075,611	2,882,932	100.00%	36,075,611	2,882,932
Distribution	System Performance	Blanket	47235	47235: Replace Distribution Poor Performing URD Ca	56,276,152	4,497,230	100.00%	56,276,152	4,497,230
Distribution	System Performance	Blanket	47236	47236: Radio Replacement	7,283,853	582,079	100.00%	7,283,853	582,079
Distribution	System Performance	Blanket	47237	47237: IT-1 to IT-2 Conversion	3,567,364	285,081	100.00%	3,567,364	285,081
Distribution	System Performance	Blanket	47242	47242: Storm Hardening	21,711,944	1,735,080	100.00%	21,711,944	1,735,080
Distribution	System Performance	Blanket	4928	4928: Install Distribution Sectionalizing Devices	3,024,885	241,729	100.00%	3,024,885	241,729
Distribution	System Performance	Blanket	5066	5066: ICC Customer Target Program	963,111	76,966	100.00%	963,111	76,966
Distribution	System Performance	Blanket	6053	6053: Defined Circuit Improvements	2,718,503	217,245	100.00%	2,718,503	217,245
<b>System Performance Total</b>					<b>226,756,537</b>	<b>17,414,848</b>		<b>226,756,542</b>	<b>17,414,845</b>
General	Administrative / General	Blanket	14684	14684 - Training West - Capital Dept Costs	265,376	4,864	90.19%	239,342	4,387
General	Administrative / General	Blanket	35498	35498: Demand Response Switch Install (Dept 500)	1,943,534	119,666	90.19%	1,752,874	107,926
General	Administrative / General	Blanket	36174	36174 OCC, OFP, CFO and Gen Coun and CARE (CapEx)	3,525,631	217,077	90.19%	3,179,766	195,782
General	Administrative / General	Project	46906	46906: Generators - 2 Meg	2,000,000	-	90.19%	1,803,800	-
<b>Administrative / General Total</b>					<b>7,734,541</b>	<b>341,607</b>		<b>6,975,782</b>	<b>308,095</b>
General	Capitalized Overheads	Blanket	35253	35253-Capitalized Overheads-A&G-CapEx	1,434,836	88,344	90.19%	1,294,078	79,678
<b>Capitalized Overheads Total</b>					<b>1,434,836</b>	<b>88,344</b>		<b>1,294,078</b>	<b>79,678</b>
General	Customer Operations	Blanket	35802	35802: ComEd Cust Fld Ops F&MS New Business Sets	1,096,343	20,096	90.19%	988,792	18,124
General	Customer Operations	Blanket	36074	36074: ComEd Cust Fld Ops F&MS Overhead	2,118,558	38,833	90.19%	1,910,727	35,024
General	Customer Operations	Project	36246	36246 Restructure ComEd Web Site -Web Redesign II	1,380,000	-	90.19%	1,244,622	-
General	Customer Operations	Project	42757	42757: ComEd BTW E-Bill/E-Pay Initiative	256,263	-	90.19%	231,124	-
General	Customer Operations	Project	46323	46323 AV POS ID Project	343,700	6,300	90.19%	309,983	5,682
General	Customer Operations	Project	46780	46780: Billing Estimation	49,100	900	90.19%	44,283	812
General	Customer Operations	Project	46828	46828 - ComEd.com Web Upgrade	1,473,000	27,000	90.19%	1,328,499	24,351
General	Customer Operations	Project	46829	46829 - ComEd.com Design - Capital	100,164	1,836	90.19%	90,338	1,656
General	Customer Operations	Project	46832	46832 - Tuvox - Capital	392,800	7,200	90.19%	354,266	6,494
General	Customer Operations	Project	46833	46833 - Email Management - Capital	353,520	6,480	90.19%	318,840	5,844
General	Customer Operations	Project	46834	46834 - Analytics-Interaction - Capital	441,900	8,100	90.19%	398,550	7,305
General	Customer Operations	Project	46836	46836 - eBill - Capital	368,250	6,750	90.19%	332,125	6,088
General	Customer Operations	Project	46837	46837 - ePay - Capital	368,250	6,750	90.19%	332,125	6,088
General	Customer Operations	Project	46838	46838 - Integrated Appt Scheduling - Capital	589,200	10,800	90.19%	531,399	9,741
General	Customer Operations	Project	47213	47213 Debt Next	58,611	-	90.19%	52,861	-
<b>Customer Operations Total</b>					<b>9,389,658</b>	<b>141,045</b>		<b>8,468,534</b>	<b>127,209</b>
General	Functional / BSC	Blanket	36266	36266 BSC Billed CAP	9,332,229	-	90.19%	8,416,737	-
General	Functional / BSC	Blanket	36294	36294 BSC / Corp Center / Other (Capital)	15,516,825	-	90.19%	13,994,624	-
<b>Functional / BSC Total</b>					<b>24,849,054</b>	<b>-</b>		<b>22,411,361</b>	<b>-</b>
General	IT Projects	Blanket	35578	35578 - PC Refresh	381,000	-	90.19%	343,624	-
General	IT Projects	Blanket	35896	35896 - BTW Capital	2,495,812	-	90.19%	2,250,973	-
General	IT Projects	Project	36239	36239 MME Muni Agg	435,673	-	90.19%	392,934	-
General	IT Projects	Project	36262	36262: ABB Network Manager Ranger SCADA Upgrade	6,760,000	-	90.19%	6,096,844	-
General	IT Projects	Blanket	36275	36275: IT Capital Annual Passthroughs	6,504,000	-	90.19%	5,865,958	-
General	IT Projects	Blanket	42476	42476: CAP Cust Bus Transf & Tech	642,786	-	90.19%	579,729	-
General	IT Projects	Project	43617	43617 Cash System Study & Replacement	331,010	-	90.19%	298,538	-
General	IT Projects	Project	43622	43622: Percent of Income Pmt Plan: ComEd IT Costs	203,810	-	90.19%	183,816	-
General	IT Projects	Project	45081	45081: AM Workflow Replacement	491,510	-	90.19%	443,293	-
General	IT Projects	Project	45857	45857: Tier 2 Communication Structure in Support of SCADA Communication Program	3,900,000	-	90.19%	3,517,410	-
General	IT Projects	Project	45894	45894: CDW Credit and Collections	25,000	-	90.19%	22,547	-
General	IT Projects	Project	46328	46328 Outage Communication System	11,739,000	-	90.19%	10,587,404	-
General	IT Projects	Project	46414	46414 Spotlight on Streetlights Study & Implementation	177,400	-	90.19%	159,997	-
General	IT Projects	Project	46991	46991 Rev Pro Workstream	99,065	-	90.19%	89,347	-
General	IT Projects	Project	47061	47061 eOutage Replatform	277,000	-	90.19%	249,827	-
General	IT Projects	Project	47167	47167 Retail Office Upgrade	191,559	-	90.19%	172,767	-
General	IT Projects	Project	47227	47227 HB 3038	63,351	-	90.19%	57,136	-
General	IT Projects	Project	47266	47266 -IT Intelligent Substation Pool	275,000	-	90.19%	248,023	-
<b>IT Projects Total</b>					<b>34,992,976</b>	<b>-</b>		<b>31,560,167</b>	<b>-</b>
General	Other General Plant	Blanket	36181	36181 - Regulatory Program Implementation Capital	715,956	-	90.19%	645,721	-
General	Other General Plant	Blanket	99999	Capital Management Challenge	(3,250,358)	-	90.19%	(2,931,498)	-
General	Other General Plant	Blanket	42418	42418: General Company Activity (Capital)	9,775,401	179,183	90.19%	8,816,435	161,605
General	Other General Plant	Blanket	45940	45940 Security Services Capital	4,710,004	290,000	90.19%	4,247,952	261,551
<b>Other General Plant Total</b>					<b>11,951,003</b>	<b>469,183</b>		<b>10,778,610</b>	<b>423,156</b>
General	Real Estate	Blanket	35155	35155: Paving	1,252,050	22,950	90.19%	1,129,224	20,699
General	Real Estate	Blanket	35156	35156: Substation Facilities	1,102,662	20,212	90.19%	994,491	18,229
General	Real Estate	Blanket	35158	35158: Lighting	459,576	8,424	90.19%	414,492	7,598
General	Real Estate	Blanket	35159	35159: Equipment Replacement	3,489,046	63,954	90.19%	3,146,771	57,680
General	Real Estate	Project	45390	45390 RE&F IWMS project	490,909	-	90.19%	442,751	-
General	Real Estate	Project	46190	46190 ComEd Lincoln Centre Restack & Consolidation	22,800,000	-	90.19%	20,563,320	-

General	Real Estate	Project	46830	ITN 46830 Rockford RTU Consolidation	80,983	-	90.19%	73,039	-
General	Real Estate	Project	47057	ITN 47057 Rockford Training Facility	4,948,771	-	90.19%	4,463,296	-
General	Real Estate	Project	47299	47299 Rockford Training Center - SB 1652 Portion	2,551,229	-	90.19%	2,300,953	-
<b>Real Estate Total</b>					<b>37,175,226</b>	<b>115,540</b>		<b>33,528,337</b>	<b>104,206</b>
General	Tools	Blanket	5494	5494: ComEd Capital Tools and Repair	4,645,319	286,018	90.19%	4,189,614	257,959
<b>Tools Total</b>					<b>4,645,319</b>	<b>286,018</b>		<b>4,189,614</b>	<b>257,959</b>
General	Vehicles	Blanket	21402	21402: ComEd Fleet	37,000,000	-	90.19%	33,370,300	-
<b>Vehicles Total</b>					<b>37,000,000</b>	<b>-</b>		<b>33,370,300</b>	<b>-</b>
Intangible	IT Projects	Blanket	45937	45937-Capitalized Overheads-Intangible-CapEx	717,412	44,172	90.19%	647,034	39,839
<b>IT Projects Total</b>					<b>717,412</b>	<b>44,172</b>		<b>647,034</b>	<b>39,839</b>

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
1	105482	Indirects-Removal for Budget	250,665
2	04CMS073	ESSJ 344 TR1 Switch Replace	18,904
3	06CMD002	Vault Roof - 1601 N Milwaukee	5,701
4	06CMS164	TSS76 STRUCTURE & CABLE	0
5	06NBD167	DSS513 Aurora Relocate	3,389
6	06SPS108	TDC386 TR71 Arrestors	3,703
7	06SPS171	Replace Arresters-TR71@TSS45	319
8	06SPS177	Replace Arresters - TR77@TSS45	6,306
9	06SPS178	Replace Arresters-TR78@TSS45	4,775
10	07CMD003	2040 N CLARK VAULT	36
11	07CMD010	3353 W ARTHINGTON VAULT	115
12	07CMD019	ANODE BED EM 630B	68,224
13	07CMD034	ANODE BED EM 127A	97,648
14	07CMS147	TSS82 TR76 BUSHING	4,675
15	07SPS021	TDC784 POWER CABLE	14,305
16	07SPS034	SWITCHES 10/2008	52,690
17	08CED002	TDC252 TR AND FEEDERS	618
18	08CMS026	ESSD775 TR INSTR REPLACE	5,024
19	08CMS070	TSS51 FRD5107 BUS DISC REPLACE	9,512
20	08CMS078	SS558 FDR418 DISC REPLACE	22,472
21	08CMS088	TSS 51 TR 21 Sec Cable Replace	72,026
22	08CMS112	TSS64 Bus 1 34kV Bus Pots	5,346
23	08CMS113	TSS64 Bus 4 34kV Bus Pots	9,398
24	08CMS123	SS316 Sycamore Pot TR Repl	11,795
25	08CMS128	TSS38 H1 Bushing Rplcmnt	3,406
26	08CMS134	DCC41 TR1 34KV DISC	7,940
27	08CMS157	Replace Pot TR @ TSS88	1,200
28	08CMS170	Rplc Pot TR @ TDC204	430
29	08SPS230	TSS76 34kV Disc Replacement	3,403
30	08SPS274	TDC214 Hfmm Ests 12kV CpBnk#1	11,512
31	08SPS275	TDC214 Hfmm Ests 12kV CpBnk#2	9,120
32	09CMD073	Disconnects TSS88 TR78BUS	405
33	09CMD099	Replace MOD Switch @ DCH18	42,719
34	09CMD100	EM 442C Replace Rectifier	21,908
35	09CMD101	EM 71B Replace Rectifier	816
36	09CMS017	Repl 34kV Arrestors @ STA16	3,077
37	09CMS018	Repl Arresters @ STA 16	1,557
38	09CMS031	Repl Arrester @ ESSJ363	1,535
39	09CMS059	Instl Disc Switch @ DCZ335	8,967
40	09CMS170	Replace OVHD @ ESSD503	5,000
41	09CMS172	Replace Arrester ESSD706	844
42	09CMS227	Replace Insulators @ TSS47 #1	257
43	09FRD018	Maple Pk Rd-Pritchard -Cnty Ln	12
44	09FRD028	O to U Grayslake @ Whitney St	0

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
45	09FRD060	METRA 61ST & LASALLE ADA RAMP	2,501
46	09FRD085	Realign Renwick Rd	241,060
47	09NBD091	401 N Cicero / OH	59,638
48	09NBD185	Cable @ Lake Cnty Forst Presrv	16
49	09SPD060A	L1605 Tension Brace - WETLAND	109,091
50	09SPS072	Replace Disconnects @ ESSD438	2,355
51	09SPS077	Replace Arresters @ TSS160	5,122
52	09SPS078	Replace Arresters @ TDC560	2,230
53	09SPS079	Replace Arresters @ TDC562	1,344
54	10CMD020	Repl ATO N Shore Sanitary Dist	(0)
55	10CMD032	EM 863B Replace Rectifier	11,584
56	10CMD039	Ford Industry CP System	102,842
57	10CMD040	EM 499C Refurbishment	102,731
58	10CMD053	EM426-B7 Install dust anodes	41,627
59	10CMS028	Removable Links @ TSS70	82,212
60	10CMS047	Repl Switch @ ESSD695	18,281
61	10CMS048	Repl Switch @ TSS64	143,047
62	10CMS063	Repl Cable @ TSS88	4,532
63	10CMS070	Transformer @ DCD62 L6431 A	2,595
64	10CMS072	Transformer @ DCD62 L6489 (C)	1,423
65	10CMS073	Transformer @ DCD62 L 6469 B	3,550
66	10CMS074	Transformer @ DCD62 L 6469 A	5,475
67	10CMS075	Transformer @ DCD62 L6431 B	2,931
68	10CMS076	Transformer @ DCD62 L6431 C	5,802
69	10CMS077	Repl Oil Breaker @ TSS70	98,563
70	10CMS078	Replace Disconnect SS471	24,877
71	10CMS089	Repl Disconnect Switch TSS172	1,781
72	10CMS098	Repl Disconnects @ DSS459	940
73	10CMS099	TSS192 Upgrading Power Feeds	295,101
74	10CMS129	DSS855 Light Fixture Replace	7,451
75	10CMS130	DSS884 Light Fixture Replace	7,673
76	10CMS131	DSS894 Light Fixture Replace	8,924
77	10CMS133	DSS875 Light Fixture Replace	10,203
78	10CMS140	Replace Regulator DCH62	24,414
79	10CMS148	TSS 57 Replace DC Panel	34,600
80	10CMS153	TSS37 Wire Repl on a Breaker	4,163
81	10CMS158	Repl Pole top Disconnect TR71	9,497
82	10CMS172	DCB53 Oregon: Repl Arrestors	168
83	10CMS194	TSS57 Repl 12kV Bus 2 Cables	70,198
84	10CMS248	REPLACE ARRESTORS @DCB57	379
85	10CMS256	TSS114 Replace Cooling System	(0)
86	10CMS260	ESSX475 Replace power TR2	(0)
87	10CMS270	ESSX454 Retire/Install new ATO	686
88	10CMS272	TSS123 Marengo: Repl Arresters	1,877

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
89	10CMS308	Replace Lead Cables TSS115	35,959
90	10CMS309	Install Test Block TDC580	38,387
91	10CMS311	TSS165: Repl Battery Charger	(218)
92	10CMS330	TSS110 REPLACE SWITCH	63,403
93	10CMS358	TSS59 - REPLACE SIDEWALK	(0)
94	10CMS391	RPLC DISC SWITCH TR2 DCF45	10,216
95	10CMS395	CABLE FOR BATTERY ALARM	13,416
96	10CMS403	RPLC CHARGER 55161 TDC461	(214)
97	10CMS411	REPLC RECLOSURE FDRD5004	34,286
98	10CMS413	TSS182 ATO REPLACEMENT	11,712
99	10CMS414	TSS114 REPLC CABLE	12,110
100	10CMS434	TDC531 TR71 REPLACE 90 DEVICE	28,404
101	10CMS439	DSS851-RELOCATE/RPLC PWR CABLE	17,551
102	10CMS87	Repl Switch @ ESSD695	8,159
103	10FRD016	I-57 & Manteno Rd Interchange	5,144
104	10FRD023	City of Elgin - Summit & Dundee	12,208
105	10FRD081	Pingree Rd-Cog Circle to UPRR	4,587
106	10FRD099	WILL CO CATON FARM RD & COUNTY	24,653
107	10NBD003	Grande Prairie Treatment Plant	23
108	10NBD040	West over Fort Sheridan	43,016
109	10NBD042	5215 N California	276,893
110	10NBD044	35354 Ann Kiley Center ATO	74,704
111	10NBD076	MT SINAI HOSPITAL 1545 S. CALI	(23,970)
112	10NBD103	71 W. HUBBARD - AMLI	115,240
113	10SPD002	G144 Spacer Cable Project	21,917
114	10SPD003	Cap and Pin Repl @ TSS42	27,849
115	10SPD016	Repl Conduit on line 15313	206
116	10SPD056	REPLACE 34KV LINE RELAY:DSS471	270,446
117	10SPD058	REPLACE 34KV LINE RELAY:DSS471	152,911
118	10SPD076	UPGRADE OBSOLETE FEEDER RELAY	65,149
119	10SPS015	Lighting System DSS761 Wendell	16,569
120	10SPS016	Lighting System DSS750 Cragin	12,949
121	10SPS017	Lighting System DSS741 Pershin	14,665
122	10SPS018	Lighting System DSS821 Marquet	18,844
123	10SPS019	Lighting System DSS851 Washten	14,969
124	10SPS021	Lighting System DDCY302, 27th	27,487
125	10SPS032	DCB10 Harvard: Repl Arresters	30
126	10SPS033	DCE79 : Repl Arresters	30
127	10SPS034	DCE28 : Repl Arresters	30
128	10SPS035	DCE59 : Repl Arresters	30
129	10SPS076	Rockford HQ: Replace Battery	20,357
130	10SPS077	ESSW407: Replace Battery	4,672
131	10SPS095	RELAY UPGRADE ON L19201	17,753
132	10SPS096	RELAY UPGRADE ON L19202	6,314

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
133	10SPS097	RELAY UPGRADE ON L19203	6,314
134	10SPS098	RELAY UPGRADE ON L19204	8,419
135	10SPS099	DCJ97 REPLACE BATTERY CABLES	11,459
136	10SPS119	RELAY UPGRADES AT TSS82	46,261
137	10SPS120	RELAY UPGRADES AT TSS52	195,891
138	10SPS125	TSS52 RELAY UPGR D523 & D524	193,335
139	10SPS126	TSS33 RELAY UPGR 3331,3332	63,101
140	10SPS127	TSS33 RELAY UPGR 3334,3336	17,928
141	10SPS128	TSS33 RELAY UPGR 3337,3338	45,606
142	10SPS191	UPDATE RELAY Y3035 & Y3036	179,006
143	10SPS192	UPDATE RELAY Y3039 AND Y3040	98,021
144	10SPS193	UPDATE RELAY Y3045 AND Y 3062	80,344
145	10SPS194	UPDATE RELAY Y3081 AND Y3082	77,750
146	10SPS195	UPDATE RELAY Y3043	105,979
147	10SPS209	TDC446 LANSING - BATTERY	148,501
148	10SPS271	INSTALL UNDERFREQ PANEL TDC559	26,875
149	11AMIINST	AMI Mtr Installs-Ntwk Reliabi	(15,598)
150	11CED031	INSTALL MANHOLE FOR UIC	(507)
151	11CED048	47221-8P120408 Relief F525 OL	23,568
152	11CMD011	EM 436333 DES PLAI DUCT ANODES	33,934
153	11CMD013	2011 NORTHERN DIV INSTALL ANOD	400
154	11CMD014	EM 787-A CATHODIC PROTECTION	9,915
155	11CMD029	DUCT ANODE EM437292	3,537
156	11CMD035	INS NEW RECTIFER EM 456094-27	7,547
157	11CMD041	EM 941-B Install New Rectifier	114
158	11CMD042	EM727D Install new Rectifier	114
159	11CMD064	L7340 PEG Work	452
160	11CMD071	EM438181C New rectifier	6,849
161	11CMD072	EM 438191B Replace Rectifier	15,131
162	11CMD093	L19204 Wire replacement	0
163	11CMD096	ITN 47333: Install St. Lights	345,974
164	11CMS002	TDC452 RPLC DISCONNECT SWITCH	38
165	11CMS030	TSS115 TR51 REPLC 34KV DISCONN	58
166	11CMS065	INS CABLE TDC565 SLIP CONTACTS	3,577
167	11CMS079	TDC370 REPLACE CONDUIT	13,883
168	11CMS080	TDC370 ELEROY REPL CONDUIT	284
169	11CMS086	TSS157 INS CABLE SLIP CONTACT	1,271
170	11CMS090	ESSG394 138Kv REPLACE CABLE	8,423
171	11CMS096	TSS120 LOMBARD TR76 INS CABLE	15,447
172	11CMS102	ESSK319-2 138kV REPLC CABLE	9,589
173	11CMS110	TSS51 REPLACE CABLE	292
174	11CMS112	ESSJ108-2 TR1 BUSHING REPLACE	1,917
175	11CMS114	TDC440 12KV FEEDER CABLE REPLC	12,176
176	11CMS123	DCJ15 Station Fence Grounding	1,793

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
177	11CMS124	DCW17: Replace Bushing	559
178	11CMS125	TSS164 Sand Park: Repl Relay	644
179	11CMS130	SS513 Aurora: Replace Relay	6,441
180	11CMS132	TDC387 Blackhawk: Replc Relays	10,847
181	11CMS134	TSS76 138kv L7616 replace cabl	11,543
182	11CMS137	TDC593 Station Fence Grounding	2,897
183	11CMS141	TDC451 Mokena Install Disc Cab	263,498
184	11CMS142	TSS160 TR 73 Replace HU Relays	10,872
185	11CMS15	L19211 69kv Crawford Termianl	21,244
186	11CMS154	TSS1012 TR77 replace bushings	6,920
187	11CMS157	TSS122 Belvidere: Repl Cap Bnk	45,490
188	11CMS160	EssA413 34kv Tr1 Arrestor Rpl	879
189	11CMS164	TDC233 138Kv L13806 cable rplc	2,803
190	11CMS167	TSS129 TR77 OCB cable	3,660
191	11CMS170	ESSD627 Replace Crossarm	644
192	11CMS172	TSS129-TR 74 MOD REPLACE CABLE	2,686
193	11CMS180	TSS48 L15912 Replace Cable	559
194	11CMS188	Sta18 Replace cable rev meter	35,927
195	11CMS191	EM437262 TSS85 New Rectifier	6,607
196	11CMS192	EM467292 Repl rect at TSS115	21,857
197	11CMS201	DCD241 Replace TR 1 Relay	26,725
198	11CMS207	TSS136 L5104 Replace Cable	3,102
199	11CMS208	ESSD775 L5103 Replace cable	3,102
200	11CMS20WC	TSS83 Glidden Fire	430,298
201	11CMS211	DCW302 TR52 Disc Replacement	17,275
202	11CMS217	ESSJ339 L1206 replace cable	20,176
203	11CMS21SC	TSS76 MBUS 2 CABLE REPLACMT	31,379
204	11CMS226	TSS131 12KV CAP 1 - CAP BANK	57,342
205	11CMS228	DCW203 - TR1 LTC 90 Device	9,676
206	11CMS244	TSS115 Bedford T bus disc repl	3,602
207	11CMS252	TSS101 Cap 1 & 3 NEW Pot Trs.	1,326
208	11CMS25NC	Sta16 replace cable	10,488
209	11CMS261	Oil Retention Pits - Dist.	295,224
210	11CMS268	DCD177 Replace Cable 34KV	100
211	11CMS27CC	TO BE CANCELLED	(0)
212	11CMS300	TSS198 TR 74 Replace HU Relay	2,147
213	11CMS301	TSS53 FDRW5616	4,565
214	11CMS304	TDS225 wiring for door alarm	1,395
215	11CMS316	TDC562 Replace UV Relay	498
216	11CMS32SC	TDC411 Replace C Ph CT	19,476
217	11CMS331	TDC465 FDRG654 Relay Upgrd	498
218	11CMS35WC	Emergent Sub-Sta Pre-set	2,584
219	11CMS37	emergent pre set during office	12,340
220	11CMS37NC	TSS88 replace TR78 Bushing	23,600

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
221	11CMS38CC	SS875 Cable Replacement (4KV)	(0)
222	11CMS41CC	EMERGENT PRE -SET	(0)
223	11CMS44CC	EMERGENT PRE -SET	13,483
224	11CMS66SC	TSS76 TR72 90 relay replacemen	22,710
225	11CMS79SC	emergent preset - south	2,466
226	11CMS80SC	TSS70 Bradley BT1-3 B1 Disc re	2,968
227	11CMS86SC	emergent preset - south	3,750
228	11CMS89SC	emergent preset - south	6,492
229	11CMT047	INSTALL CABLE @ TSS 171 MW	3,599
230	11CMT097	L69SKI RPLC INSULATORS	43,497
231	11FRD071	Bike Trail across Union Pac RR	(31,722)
232	11FRD108	Streator Otter Creek Improv	16,031
233	11FRD111	Village of Plainfield Road Ext	1,661
234	11FRD113	Fairfield @ IL RT176	11,264
235	11FRD118	REIMB IL31 Western Algonquin	15,573
236	11FRD120	Harlen Ave -71st - 93rd Street	1,825
237	11FRD125	O/U Lemont - Illinois St	5,856
238	11FRD127	Will County-135th & Emily	3,091
239	11FRD138	IDOT Local Rd Atkinson Rd	1,193
240	11GED004	Invenergy Solar-20MW-Capital	7,140
241	11NBD007	FRESH EXPRESS INC.	0
242	11NBD038	O'HARA SIGNATURE BLDG	626
243	11NBD061	165 Archer-Mundelein-34kV Relo	3,050
244	11NBD067	MACYS GURNEE MILLS RELOCATION	9,066
245	11NBD068	Cicero Ave Overhead Relocation	15,182
246	11NBD069	Loyola ovhd to undg relocation	(64,189)
247	11NBD070	Medinah Country Club Relocatio	(0)
248	11NBD072	EY461-1 Repl Breakers with ATO	65,062
249	11NBD073	Walgreens 3949 Sheridan	220,115
250	11NBD078	350 E Cermak-Telx PriMtred Svc	(10,789)
251	11NBD085	WALGREENS RELO SKOKIE	6,501
252	11NBD098	Ford Feeder Isolation	12,404
253	11NBD102	Millsdale Road Relocation	624
254	11NBD116	350 E Cermak-Qwest Load Increa	2,872
255	11NBD119	High Speed Railroad Pole Reloc	12,540
256	11NBD120	360 W Hubbard	1,666
257	11NBD122	14 S. Halsted	19,776
258	11NBD125	Fourth Presbyterian Church	30,631
259	11NBD128	188 W Randolph	643,971
260	11NBD138	Corn Product Project - Capital	115
261	11NBD140	111 E Cermak Ovhd Reloc	(22,926)
262	11SPD026	E5114 SPACER CABLE	7,287
263	11SPD044	2012 SP W9515 Main Cable Repl	6,285
264	11SPD045	2012 SP E0725 Main Cable Repl	3,922

**Commonwealth Edison Company**  
Distribution CWIP Projects Not Accruing AFUDC  
As of 12/31/2011

Line No.	Distribution Project ID (A)	Description (B)	CWIP Amount as of 12/31/2011 (C)
265	11SPD046	2012 SP E149 Main Cable Repl	6,900
266	11SPD047	2012 SP W6223 Main Cable Repl	12,065
267	11SPD048	2012 SP C097 Main Cable Repl	4,103
268	11SPD049	2012 SP C918 Main Cable Repl	11,182
269	11SPD050	2012 SP C121 Main Cable Repl	12,267
270	11SPD051	2012 SP C629 Main Cable Repl	13,409
271	11SPD052	2012 SP G6095 Main Cable Repl	11,661
272	11SPD053	2012 SP W3621 Main Cable Repl	25,352
273	11SPD054	2012 SP W7015 Main Cable Repl	12,648
274	11SPD078	C1732 - Replace URD 2,000'	32,018
275	11SPD081	Replace 1300' URD (3-phase	45,243
276	11SPD091	W684 - Replace URD 700'	21,903
277	11SPD095	Replace URD 60' (3-phase) F407	5,157
278	11SPD108	C0923: (2 SECTIONS) 150"	15,236
279	11SPD111	RM 2112' URD 1700' 3-phase	33,987
280	11SPS126	DSS834 Grand Xing 4kV CKT 43	1,434
281	11SPS127	DSS834 Grand Xing 4kV CKT 42	2,348
282	11SPS128	DSS834 Grand Xing 4kV CKT 44	1,434
283	11SPS129	DSS834 Grand Xing 4kV CKT 41	3,941
284	11SPS130	DSS834 Grand Xing 4kV CKT 45	3,320
285	11SPS131	DSS834 Grand Xing 4kV CKT 46	4,005
286	12CMS01CC	TSS64 Replace 34KV Disconnect	4,141
287	12CMS01SC	emergent preset - south	11,261
288	12CMS02SC	emergent preset - south	10,622
289	12FRD002	CDOT Sewer #6330	15,687
290	ACCTREC	(blank)	178
291	ECCRELUF	Cust Relo Req Chgo Com UG	(8,693)
292	EOCNEWAS	New Com OHService Outside Chgo	(0)
293	EORNEWAS	New Res OHService Outside Chgo	0
294	RPTRFD	Repair Power Transformers-Dist	0
295	Total Distribution CWIP at 12/31/11 Not Eligible for AFUDC		<u>\$ 8,490,023</u>
296	Total CWIP Balance as of 12/31/11 (FERC Form 1, Page 216)		<u>\$ 186,924,835</u>
297	5% Threshold for Schedule B-7.1		<u>\$ 9,346,242</u>

**Commonwealth Edison Company**

Cash Working Capital

Calendar Year 2011

(In Thousands)

Line No.	Description (A)	Amount (B)	Source (C)
1	Total Operating Revenues	\$ 2,182,146	Schedule C-1, Line 3, Column F
2	Less: Uncollectible Accounts	(20,150)	Schedule C-16, Line 1, Column D
3	Less: Depreciation & Amortization	(414,153)	Schedule C-1, Line 13, Column F
4	Less: Regulatory Debits	(8,656)	App 7, Line 43, Column D
5	Less: Pension Asset Cost Funding	(71,461)	Schedule C-1, Line 16, Column F
6	Less Deferred Taxes and ITC	(149,320)	Schedule C-1, Line 22 + Line 23, Column F
7	Less: City of Chicago Dark Fiber Tax	(84)	Schedule C-18, Line 13, Column C
8	Less: Return on Equity	(261,930)	From line 12 below
9	Total Revenues for CWC calculation	<u>\$ 1,256,392</u>	
10	Total Rate Base	\$ 6,163,060	Schedule B-1
11	Equity Weighted Component	4.25%	Schedule D-1
12	Return on Equity	<u>\$ 261,930</u>	
13	Other O & M Expenses	\$ 1,565,048	Schedule C-1, Line 18, Column F
14	Payroll and Withholdings	(298,961)	From line 29 below
15	Inter Company Billings	(113,937)	WP#5 Affiliate Transactions (Schedule C-13)
16	Inter Company Billings - Pass throughs	(38,098)	WP#5 Affiliate Transactions (Schedule C-13)
17	Employee Benefits Expense - Pension and OPEB	(111,919)	WP#2 Employee Benefits (Schedule C-11.3)
18	Employee Benefits Expense - Other	(37,267)	From line 33 below
19	Uncollectible Accounts	(20,150)	From line 2 above
20	Depreciation and Amortization	(414,153)	From line 3 above
21	Regulatory Debits	(8,656)	From line 4 above
22	Pension Asset Cost Funding	(71,461)	From line 5 above
23	Taxes Other than Income Taxes	(150,895)	Schedule C-1, Line 14, Column F
24	Property Leases	<u>(32,265)</u>	WP#4 Lease Information
25	Other Operations & Maintenance	<u>\$ 267,286</u>	
26	Payroll and Withholdings - Total	\$ 329,288	Schedule C-11.1, Line 8, Column B
27	Less: Power Production	(1,565)	Schedule C-11.1, Line 2, Column B
28	Less: Transmission	<u>(28,762)</u>	Schedule C-11.1, Line 3, Column B
29	Payroll and Withholdings - Distribution, Customer Accts and A&G	<u>\$ 298,961</u>	
30	Incentive Pay	34,688	WP#6 AIP to 2011 Expense
31	Vacation Pay	21,117	WP#7 Vacation Payroll
32	Base Payroll without Incentive and Vacation	<u>\$ 243,156</u>	
33	Employee Benefits - Other	\$ 37,267	WP#2 Employee Benefits (Schedule C-11.3)
34	401K Match	2,009	WP#8 401(k) Company Match 2011
35	Employee Benefits - Other without 401K Match	<u>\$ 35,258</u>	
36	Deferred Taxes and ITC	\$ 552,997	Schedule C-1, Lines 22 and 23, Column F
37	State Income Taxes	(100,504)	Schedule C-1, Line 20, Column F
38	Federal Income Taxes	(303,173)	Schedule C-1, Lines 21, Column F
39	Total Taxes	<u>\$ 149,320</u>	

**Commonwealth Edison Company**

Estimated Accounts Payable Balance Related to Materials & Supplies Inventory  
 Year 2011  
 (In Thousands)

Line No.	Description (A)	Total Company (B)
Calculation of Estimated Jurisdictional Accounts Payable Balance Related to Materials And Supplies Inventory		
1	Year End Material and Supplies Inventory Balance - From 2011 FERC Form 1, page 227	
2	Transmission Plant (Estimated)	\$ 46,669
3	Distribution Plant (Estimated)	<u>34,463</u>
4	Total Account 154	<u>\$ 81,132</u>
5	Distirbution Plant Inventory as a Percent of Total Inventory	<u>42.48%</u>
6	13-Month Average M&S Inventory Balance (See Schedule B-8.1, Page 2)	\$ 79,221
7	13-Month Estimated Jurisdictional M&S Balance (Line 5 * Line 6)	<u>\$ 33,651</u>
8	Estimated Accounts Payable associated with materials and supplies at	
9	December 31 (See B-8.1, Page 2, Line 15, column (E))	\$ (14,497)
10	Estimated Jurisdictional Accounts Payable balance at December 31	
11	(Line 5 * Line 9)	<u>\$ (6,158)</u>

**Commonwealth Edison Company**  
Functionalization of Deferred Assets in Rate Base  
2011 Actual  
(In Thousands)

Line No.	Description (A)	12/31/2011	Transmission (C)	Distribution (D)	Jurisdictional Portion	
		Actual (1) (B)			Amount (E)	Percent (F)
1	<u>Regulatory Assets (182.3)</u>					
2	Capitalized incentive costs	\$ 8,198	\$ -	\$ 8,198	\$ 8,198	100.00%
3	AMI Pilot- Retired Meters (1)	4,882	-	4,882	4,882	100.00%
4	AMI Pilot- Pre-2010 Costs (2)	1,435	-	1,435	1,435	100.00%
		<u>\$ 14,515</u>	<u>\$ -</u>	<u>\$ 14,515</u>	<u>\$ 14,515</u>	
5	<u>Deferred Debits (186)</u>					
	Cook County Forest Preserve					
6	District Fees	1,240	-	1,240	1,240	100.00%
7	Long-Term Receivable from MBA Plan (3)	2,788	274	2,514	2,514	90.19%
8	Total Deferred Debits	<u>\$ 4,028</u>	<u>\$ 274</u>	<u>\$ 3,754</u>	<u>\$ 3,754</u>	

Notes:

- (1) Regulatory asset recorded in May 2011 to recover early retirement costs of meters replaced by AMI meters.
- (2) Regulatory asset recorded in May 2011 to recover costs of AMI Pilot program incurred prior to 2010.
- (3) Allocated based on 2011 Wages and Salaries allocator, 9.81% Transmission and 90.19% Distribution.

**Commonwealth Edison Company**  
Net Change -- Deferred Assets in Rate Base  
2011 Actual  
(In Thousands)

Line No.	Description (A)	Net Change 2011 Actual (B)	Depreciation / Amortization (C)	Expense Accrual (D)	Funding Payments (E)	Other (F)
1	<u>Regulatory Assets (182.3)</u>					
2	Capitalized incentive costs	\$ (241)	\$ (241)	\$ -	\$ -	\$ -
3	AMI Pilot- Retired Meters	4,882	(352)	-	- (1)	5,234
4	AMI Pilot- Pre-2010 Costs	1,435	(347)	-	- (2)	1,782
5		<u>\$ 6,076</u>	<u>\$ (940)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,016</u>
6	<u>Deferred Debits (186)</u>					
7	Cook County Forest Preserve District Fees	\$ (214)	\$ (329)	\$ 115	\$ -	\$ -
8	Long-Term Receivable from MBA Plan	(157)	-	-	-	(157)
9	Total Deferred Debits	<u>\$ (371)</u>	<u>\$ (329)</u>	<u>\$ 115</u>	<u>\$ -</u>	<u>\$ (157)</u>

Notes:

- (1) Regulatory asset recorded in May 2011 to recover early retirement costs of meters replaced by AMI meters.  
(2) Regulatory asset recorded in May 2011 to recover costs of AMI Pilot program incurred prior to 2010.

**Commonwealth Edison Company**  
Functionalization of Deferred Liabilities  
2011 Actual  
(In Thousands)

Line No.	Description (A)	12/31/2011 Actual (1) (B)	Adjustments (C)	Transmission (D)	Distribution (E)	Jurisdictional Amount (F)
1	<u>Operating Reserves (228)</u>					
2	Accumulated Provision for Injuries & Damages (2)	\$ (52,760)	\$ 898	\$ (5,088)	\$ (46,774)	\$ (46,774)
3	Accumulated Provision for Pensions & Benefits (2)	(317,414)		(31,138)	(286,276)	(286,276)
4	Accumulated Miscellaneous Operating Provisions	(126,920)	(4) 120,927	- (5)	(5,993)	(5,993)
5	Total Operating Reserves	<u>\$ (497,094)</u>	<u>\$ 121,825</u>	<u>\$ (36,226)</u>	<u>\$ (339,043)</u>	<u>\$ (339,043)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>	<u>\$ (89,040)</u>	(6) <u>\$ 56,547</u>	<u>\$ (5,597)</u>	<u>\$ (26,896)</u>	<u>\$ (26,896)</u>
7	<u>Deferred Credits (253)</u>					
8	Deferred Rents	\$ (8,435)	(7) \$ 17	\$ (826)	\$ (7,593)	\$ (7,593)
9	Deferred Revenues (8)	\$ (6,619)	-	(3,263)	(3,356)	(3,356)
10	Deferred Benefits - ACRS Deductions Sold (9)	(947)	-	(209)	(738)	(738)
11	Total Deferred Credits	<u>\$ (16,001)</u>	<u>\$ 17</u>	<u>\$ (4,298)</u>	<u>\$ (11,687)</u>	<u>\$ (11,687)</u>

Notes:

- (1) See Schedule B-10, Page 5.
- (2) Allocated based on 2011 actual Wages and Salaries allocator: Transmission 9.81%, Distribution 90.19%.
- (3) Expected Insurance Recoveries on Public Claims is recorded as a deferred debit and reclassified to offset the liability for Public Claims for ratemaking.
- (4) Adjustment consists of environmental liabilities relating to manufactured gas plants (MGP) recovered through Rider ECR.
- (5) Consists of non-MGP environmental liabilities that are not by-passable and therefore are charged 100% to Distribution.
- (6) Adjustment to exclude Asset Retirement Obligations (ARO) except for the portion of ARO already reflected in the removal reserve. Transmission and Distribution reserve amounts are specifically identified in ComEd's Plant Accounting system.
- (7) Adjustment to exclude Deferred Rent balance for facility that is not used for any Distribution or Transmission activity.
- (8) The balance in Deferred Revenues is the unamortized balance of upfront payments for the lease of fiber optic cable. Fiber optic cable is included in Plant Account 397, Communications Equipment. Per WP 16, Plant Account 397 is allocated via the communications equipment allocator.
- (9) Allocated based on 2011 Net Plant Allocator. See WPA-5, Page 2.

**Commonwealth Edison Company**

Net Change- Deferred Liabilities

2011 Actual

(In Thousands)

Line No.	Description (A)	Amortization / Accretion (B)	Expense Accrual (C)	Payments / Settlements (D)	Other (E)	Net Change 2011 Actual (F)
1	<u>Operating Reserves (228)</u>					
2	Accumulated Provision for Injuries & Damages	\$ -	\$ (11,604)	\$ 12,515	\$ -	\$ 911
3	Accumulated Provision for Pensions & Benefits	-	(116,528)	112,504	1,211 (1)	(2,813)
4	Accumulated Miscellaneous Operating Provisions	-	(14,483)	8,124	-	(6,359)
5	Total Operating Reserves	<u>\$ -</u>	<u>\$ (142,615)</u>	<u>\$ 133,143</u>	<u>\$ 1,211</u>	<u>\$ (8,261)</u>
6	<u>Asset Retirement Obligations (ARO) (230)</u>	<u>\$ (2,920)</u>	<u>\$ -</u>	<u>\$ 1,831</u>	<u>\$ 16,985 (2)</u>	<u>\$ 15,896</u>
7	<u>Deferred Credits (253)</u>					
8	Deferred Rents	\$ 1,978	\$ -	\$ -	\$ -	\$ 1,978
9	Deferred Benefits - ACRS Deductions Sold	946	-	-	-	946
10	Deferred Revenues	<u>382</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>382</u>
11	Total Deferred Credits	<u>\$ 3,306</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,306</u>

Notes:

- (1) Other activity is comprised of \$1,397 thousand reclassified from Non-Current to Current Liabilities, less (\$186 thousand) cash received for Medicare Part D reimbursements.
- (2) In 2011 certain previously recorded ARO items were re-evaluated and found not to be obligations under FAS 143 or FIN 47, and were written off the balance sheet.

**Commonwealth Edison Company**  
Deferred Credits - Deferred Rents (253900)  
2011 Actual  
(In Thousands)

Line No.	Description/Location (A)	FERC Form 1 Balance (B)	Adjustments (1) (C)	Adjusted Balance (D)
1	Balance at 1/1/11 - (Account 253900)	\$ (10,413)	\$ 106	\$ (10,307)
2	Accretion - 2010			
3	Edison Building	\$ 5	\$ (5)	\$ -
4	Libertyville Sublease	90	-	90
5	Lincoln Center 2 & 3	1,389	-	1,389
6	Oakbrook Customer Care Center	46	-	46
7	Lemont Building	84	(84)	-
8	One Financial Place	166	-	166
9	IBM Lincoln Center Sublease	75	-	75
10	Chicago Loop Tech	123	-	123
11	Total Accretion - 2010	<u>\$ 1,978</u>	<u>\$ (89)</u>	<u>\$ 1,889</u>
12	Net Amortization / Accretion	(2) <u>\$ 1,978</u>	<u>\$ (89)</u>	<u>\$ 1,889</u>
13	Balance at 12/31/11 - (Account 253900)	<u>\$ (8,435)</u>	<u>\$ 17</u>	<u>\$ (8,418)</u>
			Wages & Salary Allocator <u>90.19%</u>	
			15 (3)	

Notes:

- (1) Deferred Rent balance for the Edison Building and Lemont is removed because there is no distribution function.
- (2) The net change in the deferred rent liability account is charged to FERC Account 931000 (Rent Expense).
- (3) Adjustment for buildings without distribution activities multiplied by the Wages and Salary allocator.  
The result will be included in APP 5 as Other Deferred Credits.

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

Line No.	Description (A)	Balance as of December 31:			
		2011 (B)	2010 (C)	2009 (D)	2008 (E)
1	Line Extension Deposits (1)	\$ (50,717,218)	\$ (46,953,444)	\$ (46,772,679)	\$ (40,679,259)
2	Customer Advances for Construction (2)	(6,339,814)	(5,297,146)	(5,393,330)	(6,475,202)
3	Customer Advances - IPPs (3)	<u>(12,602,676)</u>	<u>(8,032,295)</u>	<u>(18,670,158)</u>	<u>(17,144,607)</u>
4	Total Account 252 - Customer Advances	<u>\$ (69,659,709)</u>	<u>\$ (60,282,885)</u>	<u>\$ (70,836,167)</u>	<u>\$ (64,299,068)</u>

Notes:

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

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

Line No.	Description (A)	Beg Bal (B)	Adds (C)	Refunds (D)	Transfers (E)	End Balance (F)
<b>Activity in 2008</b>						
1	Line Extension Deposits	\$ (22,083,078)	\$ (18,348,994)	\$ 3,836,765	\$ (4,083,952)	\$ (40,679,259)
2	Customer Advances for Construction - Utility T&D	(10,778,674)	(10,218,230)	515,810	14,005,892	(6,475,202)
3	Customer Advances - IPPs	(17,891,518)	(14,906,441)	1,145,493	14,507,858	(17,144,607)
4	Total Account 252	<u>\$ (50,753,270)</u>	<u>\$ (43,473,665)</u>	<u>\$ 5,498,068</u>	<u>\$ 24,429,799</u>	<u>\$ (64,299,068)</u>
<b>Activity in 2009</b>						
5	Line Extension Deposits	\$ (40,679,259)	\$ (8,401,526)	\$ 2,010,705	\$ 297,402	\$ (46,772,679)
6	Customer Advances for Construction - Utility T&D	(6,475,202)	(3,637,709)	73,000	4,646,580	(5,393,330)
7	Customer Advances - IPPs	(17,144,607)	(36,550,190)	400,000	34,624,640	(18,670,158)
8	Total Account 252	<u>\$ (64,299,068)</u>	<u>\$ (48,589,425)</u>	<u>\$ 2,483,704</u>	<u>\$ 39,568,621</u>	<u>\$ (70,836,167)</u>
<b>Activity in 2010</b>						
9	Line Extension Deposits	\$ (46,772,679)	\$ (2,895,535)	\$ 3,091,697	\$ (376,926)	\$ (46,953,444)
10	Customer Advances for Construction - Utility T&D	(5,393,330)	(11,066,158)	203,410	10,958,932	(5,297,146)
11	Customer Advances - IPPs	(18,670,158)	(11,727,730)	2,701,173	19,664,420	(8,032,295)
12	Total Account 252	<u>\$ (70,836,167)</u>	<u>\$ (25,689,423)</u>	<u>\$ 5,996,280</u>	<u>\$ 30,246,426</u>	<u>\$ (60,282,885)</u>
<b>Activity in 2011</b>						
13	Line Extension Deposits	\$ (46,953,444)	\$ (7,182,915)	\$ 3,245,070	\$ 174,070	\$ (50,717,218)
14	Customer Advances for Construction - Utility T&D	(5,297,146)	(5,059,875)	173,142	3,844,064	(6,339,814)
15	Customer Advances - IPPs	(8,032,295)	(28,059,264)	1,662,969	21,825,913	(12,602,676)
16	Total Account 252	<u>\$ (60,282,885)</u>	<u>\$ (40,302,053)</u>	<u>\$ 5,081,181</u>	<u>\$ 25,844,048</u>	<u>\$ (69,659,709)</u>

Notes:

(1) Totals may not add due to rounding