

Commonwealth Edison Company
Adjustment to Operating Reserve for Accrued Vacation Pay
(In Thousands)

Line No.	Description (A)	Deferred Credit Amount (B)	Deferred Debit Amount (C)
1	<u>2011 Monthly Ending Balances of Accrued Vacation</u>		
2	January	\$ (51,190)	\$ 23,099
3	February	(51,190)	23,099
4	March	(51,190)	23,099
5	April	(51,190)	23,099
6	May	(51,190)	23,099
7	June	(51,190)	23,099
8	July	(51,190)	23,099
9	August	(51,190)	23,099
10	September	(51,190)	23,099
11	October	(51,190)	23,099
12	November	(51,190)	23,099
13	December	(52,592)	23,355
14	Average	\$ (51,307)	\$ 23,120
15	Wages & Salaries Allocator	89.71%	89.71%
16	DS Jurisdictional Reserve for Accrued Vacation	(46,027)	20,741
17	Tax Rate	-41.18%	
18	ADIT on Reserve for Vacation Pay	\$ 18,952	
19	ADIT on Reserve for Vacation Pay (Sch B-9, Line 5)	(16,252)	
20	Adjustment to ADIT for Reserve for Accrued Vacation Pay	2,700	

OFFICIAL FILE

I.C.C. DOCKET NO. 12-0321

AG Cross Exhibit No. 3

Witness _____

Date 9/25/12 Reporter _____

Commonwealth Edison Company
Regulatory Assets and Deferred Debits
2011 Actual
(In Thousands)

Line No.	Description	Balance at Beginning of 2011	2011 Activity		Balance at End of 2011	Jurisdictional
			Debits	Credits		
	(A)	(B)	(C)	(D)	(E)	(F)
1	<u>Adjustments - Other Regulatory Assets (182.3)</u>					
2	AMI Pilot- Retired Meters	\$ -	\$ (352)	\$ 5,234	\$ 4,882	\$ 4,882
3	AMI Pilot- Pre-2010 Costs	-	(347)	1,782	1,435	1,435
4	Total 182.3 Adjustments					6,317
5	<u>Adjustments - Deferred Debits (186)</u>					
6	Deferred Costs In Connections With Docket 11-0721				(19)	(19)
7	Expected Insurance Recoveries on Public Claims (Page 6)				23,120	20,741
8	Total 186 Adjustments					20,722
9	<u>Adjustments - Operating Reserves (228)</u>					
10	Expected Insurance Recoveries on Public Claims				898	806
11	<u>Deferred Credits (253)</u>					
12	Adjustment to Operating Reserve for Accrued Vacation Pay (Page 6)					(46,027)
13	Adjustment to Operating Reserve for Accrued Incentive Pay (Page 7)					(16,640)
14	Deferred Revenues (related to upfront payments of leased fiber optic cable)					(3,356)
15	Other Misc Adjustment					15
16	Total 253 Adjustments					(66,008)