

REQUEST NO. TEE 4.06:

Referring to ComEd Ex. 3.03, Schedule B-2.7, please provide calculations for the amounts on lines 3, 4, and 6 of column (B).

RESPONSE:

For the detailed calculations for the amounts shown on ComEd Ex. 3.03, Schedule B-2.7, Line 3, Line 4 and Line 6 please see the attachment labeled as TEE 4.06_Attach 1.

Upon review of the support of this schedule, ComEd has identified a correction necessary to Line 6 for ADIT. In the schedule, the total ADIT amount disclosed should be \$335,000 and the jurisdictional amount should be \$295,000. This increase of \$34,000 in rate base will be updated in ComEd's Rebuttal Testimony.

For an updated ComEd Ex. 3.03, Schedule B-2.7 please see the attachment labeled as TEE 4.06_Attach 2.

Schedule B-2.7
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Commonwealth Edison Company
Supply Administration Intangible Assets - 2013 Actual
(In Thousands)

Witness: Menon

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 12-31-2013	\$ (3,769)	\$ (3,325)	101
3	Accumulated Reserve as of 12-31-2013	2,956	2,607	108
4	Accumulated Deferred Income Taxes (ADIT)	<u>335</u>	<u>295</u>	
5	Net Plant Reduction	<u>\$ (478)</u>	<u>\$ (423)</u>	
6	2013 Amortization Expense Adjustment	<u>\$ (380)</u>	<u>\$ (335)</u>	

Notes:

- (1) Represents software assets recovered through Rider PE.
- (2) Unadjusted amount multiplied by the Wages and Salaries allocator 88.21%.

REQUEST NO. TEE 8.03:

Please reconcile plant in service amounts shown on Company WPC-2.1 FY, lines 20 – 36 with the amounts for General plant shown on FERC Form 1, page 207, lines 86 – 100, column (g).

RESPONSE:

General Plant shown on FERC Form 1, Page 207, Lines 86 – 100, Column (g) reports utility plant balances as of December 31, 2013 by account.

The source of WPC-2.1 FY, Lines 20 – 36 is the depreciable plant base as reported on FERC Form 1, Page 337, Column (b). The amounts shown in FERC Form 1, Page 337, Column (b) are the annual average depreciable plant-in-service balances computed by dividing the sum of the monthly average plant-in-service balances for the year by twelve, as footnoted in FERC Form 1, Page 337. The monthly average plant-in-service balance is computed by adding the prior month's ending plant balance, current month's transfers, half of the current month's additions, and half of the current month's retirements.

As these two (2) data sets are not comparable, reconciliation cannot be provided.

Upon review of the support of this schedule, a correction is necessary to Line 22, Column (C) of the WPC-2.1 FY for the beginning balance of Computer Equipment. In the schedule, the Computer Equipment amount disclosed should be \$72,255. This correction will be updated in ComEd's rebuttal testimony.