

CUB Exhibit 1.2
CUB Accounting Schedules
Accompanying the Direct Testimony of Ralph C. Smith

Schedule	Description	Confidential	No. of Pages	Page No.
	Schedules			
B-1	Reserve for Accrued Vacation Pay- ADIT on Deferred Debit	No	1	2
C-1	Merger Costs	No	1	3
RD	Adjustment to Billing Determinants for Customer Growth	No	1	4
	Total Pages, Including Content Listing		4	

OFFICIAL FILE

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

CUB Exhibit No. 1.2

Witness Smith

Date 2/25/12 Reporter _____

Commonwealth Edison Company
Reserve for Accrued Vacation Pay- ADIT on Deferred Debit

Docket No. 12-0321
Schedule B-1
Page 1 of 1

2011 Reconciliation Year
(In Thousands)

Line No.	Description	Amount (A)
1	Adjustment to ADIT on Accrued Vacation - CUB	<u>\$ (8,540)</u>

Notes and Source:

ComEd witness Fruehe WP 5, page 6 of 7:

Month	Deferred Credit Amount (B)	Deferred Debit Amount (C)	Net Accrued Vacation (D)
2 Jan-11	\$ (51,190)	\$ 23,099	\$ (28,091)
3 Feb-11	\$ (51,190)	\$ 23,099	\$ (28,091)
4 Mar-11	\$ (51,190)	\$ 23,099	\$ (28,091)
5 Apr-11	\$ (51,190)	\$ 23,099	\$ (28,091)
6 May-11	\$ (51,190)	\$ 23,099	\$ (28,091)
7 Jun-11	\$ (51,190)	\$ 23,099	\$ (28,091)
8 Jul-11	\$ (51,190)	\$ 23,099	\$ (28,091)
9 Aug-11	\$ (51,190)	\$ 23,099	\$ (28,091)
10 Sep-11	\$ (51,190)	\$ 23,099	\$ (28,091)
11 Oct-11	\$ (51,190)	\$ 23,099	\$ (28,091)
12 Nov-11	\$ (51,190)	\$ 23,099	\$ (28,091)
13 Dec-11	<u>\$ (52,592)</u>	<u>\$ 23,355</u>	<u>\$ (29,237)</u>
14 Average	\$ (51,307)	\$ 23,120	\$ (28,187)
15 Wages and Salaries Allocator	<u>89.71%</u>	<u>89.71%</u>	<u>89.71%</u>
16 DS Jurisdictional Reserve for Accrued Vacation	\$ (46,027)	\$ 20,741	\$ (25,286)
17 Tax Rate	<u>41.175%</u>	<u>41.175%</u>	<u>41.175%</u>
18 Adjusted ADIT on Reserve for Vacation Pay	\$ 18,952	<u>\$ (8,540)</u>	<u>\$ 10,412</u>
19 ComEd Recorded ADIT on Reserve for Vacation (Sch B-9, Line 5)	<u>\$ 16,252</u>		
20 ComEd Adjustment to ADIT for Reserve for Accrued Vacation Pay	<u>\$ 2,700</u>		
21 CUB Adjustment to ADIT		<u>\$ (8,540)</u>	

Commonwealth Edison Company
Merger Costs2011 Reconciliation Year
(In Thousands)

<u>Line</u> <u>No.</u>	<u>Description</u>	<u>Jurisdictional</u> <u>Merger Expense</u> <u>Per Company</u> (A)	<u>Per CUB</u> (B)	<u>CUB</u> <u>Adjustment</u> (C)
1	Total Merger Costs	<u>\$ 7,213</u>	<u>\$ -</u>	<u>\$ (7,213)</u>

Notes and Source:

ComEd corrected response to AG 2.03

Commonwealth Edison Company

Docket No. 12-0321

Adjustment to Billing Determinants for Customer Growth

Schedule RD

Page 1 of 1

2011 Reconciliation Year

Line No.	Month	No. of Customers	
		Residential (A)	Small Commercial & Industrial (B)
1	Jan-10	3,432,391	360,848
2	Feb-10	3,437,342	361,016
3	Mar-10	3,441,055	361,370
4	Apr-10	3,443,370	361,681
5	May-10	3,440,241	361,261
6	Jun-10	3,432,466	361,326
7	Jul-10	3,427,189	361,480
8	Aug-10	3,423,197	361,448
9	Sep-10	3,422,824	361,424
10	Oct-10	3,428,694	361,735
11	Nov-10	3,432,288	362,370
12	Dec-10	<u>3,438,677</u>	<u>363,393</u>
13	2010 Average	<u>3,433,311</u>	<u>361,613</u>
14	Jan-11	3,445,499	363,622
15	Feb-11	3,448,448	364,049
16	Mar-11	3,454,410	364,585
17	Apr-11	3,456,769	364,823
18	May-11	3,452,053	364,688
19	Jun-11	3,447,194	364,902
20	Jul-11	3,444,237	364,722
21	Aug-11	3,443,059	364,747
22	Sep-11	3,439,704	364,917
23	Oct-11	3,440,655	365,005
24	Nov-11	3,433,399	365,534
25	Dec-11	<u>3,448,481</u>	<u>365,824</u>
26	2011 Average	<u>3,446,159</u>	<u>364,785</u>
27	Increase in Avg. Customers	<u>12,848</u>	<u>3,172</u>
28	Percentage Increase	<u>0.37%</u>	<u>0.88%</u>
29	Estimated Avg. 2012 Customer Growth for New Business	<u>0.37%</u>	<u>0.88%</u>

Notes and Source:

Lines 1-12: ComEd response to AG 2.13 in Docket No. 11-0721

Lines 14-25: ComEd response to AG 1.07

Lines 13, 26, and 28: Calculated