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entegrus.com

September 7, 2012

Ms. Kirsten Walli Ontario Energy Board PO Box 2319 27th Floor, 2300 Yonge Street Toronto, Ontario M4P 1E4

Re: Smart Meter Final Disposition, Interrogatory Responses

Board File No.: EB-2012-0289

Dear Ms. Walli,

Please find enclosed the responses of Entegrus to Board Staff and VECC interrogatories relating to the above mentioned file.

If you have any further questions, please do not hesitate to contact me at (519) 352-6300, extension 243 or via email at regulatory@entegrus.com.

Regards,

[Original Signed By]

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cc: Dan Charron, President

Chris Cowell, Chief Financial and Regulatory Officer David Ferguson, Director of Regulatory & Administration James C Sidofsky, Partner, Borden Ladner Gervais LPP





Application for Final Disposition of Smart Meter Funding and Cost Recovery

Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 2 of 31

Table of Contents

Board Staff Question 1	3
Board Staff Question 2	4
Board Staff Question 3	7
Board Staff Question 4	8
Board Staff Question 5	11
Board Staff Question 6	12
Board Staff Question 7	14
Board Staff Question 8	15
Board Staff Question 9	17
VECC Question 1	18
VECC Question 2	20
VECC Question 3	24
VECC Question 4	25
VECC Question 5	26
VECC Question 6	27
VECC Question 7	28
VECC Question 8	30

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 3 of 31

Board Staff Question 1

Reference: Audited Balances

On page 14 of the Application, Entegrus states that 100% of the costs submitted for disposition are included in the audited financial statements to December 31, 2011, with the exception of ongoing costs.

- a) Please confirm that, when Entegrus refers to audited statements, that Entegrus means the Audited Financial Statements of Chatham-Kent Hydro Inc., Middlesex Power Distribution Corp. Dutton, Middlesex Power Distribution Corp. Middlesex, and Middlesex Power Distribution Corp. Newbury. If not, please explain what has, and what has not been audited for 2011.
- b) Please confirm that "ongoing costs" refers to costs for 2012. In the alternative, please explain.

Response:

a) The term "audited financial statements" refers to the audited financial statements of Entegrus Powerlines' predecessor distributors, namely Chatham-Kent Hydro Inc. ("CKH") and Middlesex Power Distribution Corporation ("MPDC"), for the periods up to and including December 31, 2011.

Please refer to pages 6-7 of the Application, which describes the composition and evolution of the Entegrus service territory and its various rate zones.

Since the time of the acquisition of MPDC-Dutton and MPDC-Newbury rate zones on April 30, 2009, the financial activities of those previously stand-alone corporations have been included in the audited financial statements of MPDC. At the time of acquisition on April 30, 2009, no Smart Meter activities had occurred in MPDC-Dutton or MPDC-Newbury.

Entegrus confirms that it completed Smart Meter deployment in 2011, and confirms that 100% of the associated costs incurred in all four rate zones are reflected in the audited financial statements of CKH and MPDC to December 31, 2011, with the exception of the ongoing costs referred to in the Entegrus Response to Board Staff Question 1(b) below.

b) Entegrus confirms that "ongoing costs" refer to 2012 costs.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 4 of 31

Board Staff Question 2

Reference: Cost Accounting

Entegrus describes two different methods for the assignment of costs to each of its rate zones, depending on whether they are for Capital or OM&A.¹ For capital, Entegrus states that it tracked capital costs separately for each rate zone. For OM&A, Entegrus states that it pooled its OM&A and allocated the costs equally to the zones. Board staff is interested in the fact that two different allocation methods are used, one for Capital and one for OM&A.

As of January, 2012, Entegrus is an amalgamated utility. As pointed out by Entegrus, for OM&A, there are cost savings synergies from which all customers will benefit equally.²

a) Some capital costs, such as for AMCC, or CIS/TOU billing system costs, may be common for Entegrus or for the separate but affiliated entities of Chatham-Kent Hydro (CKH), Middlesex Power, Middlesex Power – Dutton and Middlesex Power – Newbury, pre-merger. How has Entegrus allocated any common capital costs?

b) Entegrus states that:

"When these three former MPDC zones are considered in isolation – that is, without taking into account the efficiencies developed over time by CKH through its early and lengthy involvement in the deployment process – it may appear that OM&A costs for these three zones should be lower than those of CKH. However, Entegrus submits that would be unfair to customers in the CKH rate zone, who would be forced to bear comparatively higher costs due to the timing of their Smart Meter deployment but could share none of the benefits of improved approaches to implementation. Entegrus submits that the most appropriate approach in this case is to have all of its customers across its entire service area share equally in the OM&A costs and the savings realized over time through more efficient deployment and installation processes. Accordingly, for the purposes of this Application and equitable cost sharing, OM&A and TOU costs have been pooled amongst the four rate zones and allocated based on meter points. Please see Attachment O for further details on the allocation calculations."

- c) What does Entegrus mean by a meter point?
- d) In earlier applications, CKH was approved smart meters installed to certain points in time, and in CKH's 2010 Cost of Service application⁴, the capital costs for smart meters installed to December 31, 2008 were incorporated into rate base and the operating costs related to these would have been factored into the 2010 test year revenue requirement. Accordingly, OM&A expenses related to the operation of these installed meters were recovered in the 2010 approved

¹ Application, pages 25 & 26

² Application, pages 26 & 27

³ Application, page 26

⁴ Chatham-Kent Hydro Application EB-2009-0261

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 5 of 31

distribution rates, and such recovery would continue under the 3rd Generation IRM adjustment. Board staff admits that this would not include all costs, as changes to CIS/billing systems to implement TOU pricing, web presentment, etc., may not have been completed at that time. How has Entegrus accounted for the OM&A costs that were factored into the 2010 revenue requirement and are recovered in the rates for CKH customers in doing its OM&A allocation in this Application?.

Response:

a) Please refer to Attachment A to these interrogatories for a map of the Entegrus service territory. As shown by the map, the Entegrus service territory is made up of 16 non-contiguous communities interspersed between large expanses of rural territory serviced by Hydro One. The distance between Entegrus' most southern community (Wheatley) and its most northern community (Parkill) is approximately 160km. Within the Chatham-Kent ("CK") rate territory alone, the distances between the 10 CK communities can range from approximately 20km to approximately 100km apart. Given this geography, very limited common capital costs were incurred in the course of the Smart Meter Initiative.

The only allocated common capital costs in the current Application relate to 2011 software customization costs of \$13,445, whereby \$10,342 was allocated to CK and \$3,103 was allocated to the Strathroy, Mount Brydges & Parkhill ("SMP") rate territory . These costs are included in the Models on line 1.3.2.

- b) Please see the Entegrus response to Board Staff Question 2(c) below.
- c) The term "meter point" refers to each installed Smart Meter on an individual basis, as reflected in Attachment A of the Application.
- d) Entegrus has received previous approval for Smart Meter costs, including OM&A, in the following proceedings:
 - EB-2007-0063: Joint CKH and MPDC application covering the CK and SMP rate zones to April 30, 2007;
 - EB-2008-0155: Joint CKH and MPDC application covering the CK and SMP rate zones to December 31, 2007;
 - EB-2009-0261: CKH application covering the CK rate zone to December 31, 2008.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 6 of 31

Entegrus notes that the OM&A costs approved in the earlier above-noted proceedings were primarily related to Smart Meter project management, installation trouble-shooting and preliminary MDM/R costs⁵. In contrast, the OM&A costs in the current Application relate primarily to network communication trouble-shooting and associated AMI expenses.

All costs previously approved by the Board in the above-noted proceedings, including OM&A and costs factored into the CKH 2010 revenue requirement, have been excluded from the costs sought in the current Application.

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⁵ Chatham-Kent Hydro Application EB-2009-0261, Exhibit 9, Tab 2, Schedule 1, page 6

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 7 of 31

Board Staff Question 3

Reference: Smart Meter Capital Costs

Please prepare a variation of the table shown on page 25 that disaggregates costs separately for the Residential and GS<50kW customer classes for each service area.

Response:

Please see the table below updated to show Residential and GS<50kW rate classes separately. This table has also been updated to reflect changes resulting from these interrogatories.

Entegrus Powerlines Inc. Summary of Capital Costs

	Prev	iously Appro	ved	Cur	rent Applicat	ion	Total		
Rate Class	Installed Meters	Capital \$	Average	Installed Meters	Capital \$	Average	Installed Meters	Capital \$	Average
Chatham-Kent									
Residential	26,995	\$4,637,639	\$172	1,696	\$213,437	\$126	28,691	\$4,851,076	\$169
General Service <50	963	\$328,465	\$341	2,146	\$1,327,792	\$619	3,109	\$1,656,257	\$533
Residential & GS<50	27,958	\$4,966,104	\$178	3,842	\$1,541,229	\$401	31,800	\$6,507,333	\$205
General Service >50	112	\$78,087	\$697	276	\$354,712	\$1,285	388	\$432,799	\$1,115
Strathroy, Mount Brydge	& Parkhill								
Residential	5,887	\$979,085	\$166	846	\$109,636	\$130	6,733	\$1,088,721	\$162
General Service <50	-	\$0	\$0	675	\$276,509	\$410	675	\$276,509	\$410
Residential & GS<50	5,887	\$979,085	\$166	1,521	\$386,145	\$254	7,408	\$1,365,229	\$184
General Service >50	-	\$0	\$0	81	\$72,264	\$892	81	\$72,264	\$892
Dutton									
Residential	-	\$0	\$0	516	\$88,421	\$171	516	\$88,421	\$171
General Service <50	-	\$0	\$0	88	\$26,851	\$305	88	\$26,851	\$305
Residential & GS<50	-	\$0	\$0	604	\$115,272	\$191	604	\$115,272	\$191
Newbury									
Residential	-	\$0	\$0	170	\$28,455	\$167	170	\$28,455	\$167
General Service <50	-	\$0	\$0	31	\$6,838	\$221	31	\$6,838	\$221
Residential & GS<50	-	\$0	\$0	201	\$35,293	\$176	201	\$35,293	\$176
General Service >50	-	\$0	\$0	4	\$2,768	\$692	4	\$2,768	\$692
Total									
Residential	32,882	\$5,616,724	\$171	3,228	\$439,949	\$136	36,110	\$6,056,673	\$168
General Service <50	963	\$328,465	\$341	2,940	\$1,637,990	\$557	3,903	\$1,966,455	\$504
Residential & GS<50	33,845	\$5,945,189	\$176	6,168	\$2,077,939	\$337	40,013	\$8,023,128	\$201
General Service >50	112	\$78,087	\$697	361	\$429,744	\$1,190	473	\$507,831	\$1,074

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 8 of 31

Board Staff Question 4

Reference: Unit Cost

Entegrus was approved to undertake its smart meter initiative in the Combined Proceeding based on its proposal, including costs at that time. In the table on page 25, there are large differences in unit costs for the earlier and previously approved unit costs and those that are being requested now.

a) Please explain the increases.

Based on the tables found on pages 25 and 27, Board staff has developed the following table:

Table 1

			Capital				OM&A			Total	
		Col. 1	Col. 2	Col. 3	01.	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8	Col. 9
		Count	Capital	Average		Count	OM&A	Average	Count	Cost	Average
Chatl	nam-Kent										
1	Res & GS-	31,800	6,507,333	204.63		31,800	1,135,796	35.72	31,800	7,643,129	240.35
2	GS>50	388	432,799	1,115.46		388	4,680	12.06	388	437,479	1,127.52
Strati	hroy, Mount	Brydges,	& Parkhill								
3	Res & GS-	7,408	1,365,229	184.29		7,408	181,088	24.44	7,408	1,546,317	208.74
4	GS>50	81	72,264	892.15		81	1,579	19.49	81	73,843	911.64
Dutto	n										
5	Res & GS-	604	115,272	190.85		604	5,199	8.61	604	120,471	199.46
6	GS>50								0		
Newb	ury										
	Res & GS-	201	35,293	175.59		201	1,730	8.61	201	37,023	184.19
8	GS>50	4	2,768	692.00		4	34	8.50	4	2,802	700.50
Total											
9	Res & GS-	40,013	8,023,127	200.51		40,013	1,323,813	33.08	40,013	9,346,940	233.60
10	GS>50	473	507,831	1,073.64		473	6,293	13.30	473	514,124	1,086.94

- b) Please confirm that Entegrus agrees with this table. If it does not, please correct the table and explain the correction.
- c) Entegrus states that on page 26 of the Application that "the larger geographic territory of CKH drives relatively higher installation costs." However, with serving larger communities such as Chatham, Entegrus may be able to service more customers with a given number of repeaters and collectors for meter data collection than for a smaller community such as Newbury. On a per meter basis, Entegrus may have a lower cost per meter as it can serve more meters with the

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⁶ Decision with Reasons; TheCombined Hearing EB-2007-0063, August 8, 2007.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 9 of 31

same amount of invested AMRC and AMCC infrastructure. This logic is contrary to Entegrus' statement that CKH's larger geographic area drives relatively higher installation costs. Please provide further explanation of how CKH's geographic area results in higher installation costs.

Response:

a) The previously approved unit costs relate primarily to Residential installations completed by CKH up to and including December 31, 2008, and by MPDC up to and including December 31, 2007. Entegrus experienced an increase in average unit cost since the time of these prior approvals primarily as a result of the timing of commercial deployment.

Specifically, as seen in Attachment A of the Application, the initial focus of Entegrus' Smart Meter deployment was on Residential meters in order to meet the Ministry's initial goal of 800,000 Residential Smart Meters by December 31, 2007.

Residential Smart Meters are relatively less expensive and less complex to install in comparison to commercial Smart Meters. The higher costs associated with commercial Smart Meters are described in the Application. Specifically, the costs associated with GS<50kW polyphase meter deployment are described on page 26, and the costs associated with GS>50kW meter deployment are described on page 30.

The latter stages of Entegrus' deployment focused on the relatively more expensive commercial Smart Meters, which has driven higher unit costs in this Application. While some CKH commercial Smart Meter deployment had occurred by December 31, 2008, those initial commercial meters were relatively more straightforward cases, and excluded polyphase meters.

The previously approved unit costs for CKH are for the period up to and including December 31, 2008. As shown in Attachment A of the Application, at that time, the CKH deployment mix was: Residential -96.2%, General Service <50kW-3.4% and General Service <50kW-0.4%. In contrast, the final deployment mix was: Residential -89.1%, General Service <50kW-9.7% and General Service >50kW-1.2%.

The previously approved unit costs for MPDC are for the period up to and including December 31, 2007. As shown in Attachment A of the Application, at such time, the MPDC deployment mix was 100% Residential. In contrast, the final MPDC deployment mix was: Residential - 89.9%, General Service < 50kW - 9.0% and General Service > 50kW - 1.1%.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 10 of 31

- b) Entegrus confirms the table above prepared by Board Staff is correct based on the original Application as submitted. The table does not reflect the changes resulting from these interrogatories.
- c) Within more the urbanized sections of its service territory such as Chatham, Entegrus was able to conduct a higher degree of AMRC sharing due to the inherent density of meter points and the proximity to other AMRCs.

However, a substantial portion of the Entegrus service territory is made up of smaller rural communities that are non-contiguous to Chatham. Please refer to the Entegrus response to Board Staff Question 2(a) for a description of its non-contiguous nature and Attachment A to these interrogatories for a map of the Entegrus service territory.

As a result of the nature of the Entegrus service territory, as well as the relatively small customer bases of many of the communities served, Entegrus was forced to deploy AMRCs in such a way as to serve relatively fewer meters than theoretical limits due to the geographic distance from other AMRCs. This was compounded by the necessity to deploy redundant hardware across Entegrus' large service territory in order to maintain reliability, since the likelihood of a nearby AMRC being available to back up neighbouring Smart Meters within Entegrus' smaller rural communities was low.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 11 of 31

Board Staff Question 5

Reference: Smart Meter Model – Cost of Service Parameters

Entegrus has provided the basic cost of service parameters for historical years and forecast 2012 in Tab 3 Cost of Service Parameters in each of the Models. In Appendix I of the Application, the Cost of Service Parameters General Service > 50 kW for Strathroy, Mount Brydges & Parkhill ("SMP") do not align with the same parameters for SMP's Residential and General Service < 50 kW classes. Please explain or correct this difference.

Response:

Entegrus has determined that it had inadvertently utilized partial CKH parameters from the CKH 2010 Cost of Service in the SMP GS>50kW Model. Entegrus has updated Tab "3. Cost of Service Parameters" in the SMP GS>50kW Model to align with those values approved in the last MPDC Cost of Service Application⁷.

The SMP GS>50kW Smart Meter Model has been updated as described in Board Staff Question 8.

⁷ Middlesex Power Distribution Corporation Application EB-2005-0351

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 12 of 31

Board Staff Question 6

Reference: Costs Beyond Minimum Functionality, General Service > 50 kW Smart Meters

Entegrus states in its Application that Smart Meters would be deployed to GS>50kW customers for meter reading efficiency purposes.⁸ Entegrus then goes on and lists six benefits.

- a) Did Entegrus develop a cost benefit analysis to assist in deciding on installing smart meters to the GS>50kW class? If it did develop a study, please submit a copy.
- b) If no study was made, can Entegrus quantify any capital or operating expense reductions related to the six benefits listed realized since it began smart meter deployment to GS>50kW customers?

Response:

- a) Please refer to pages 29-30 of the Application for the rationale for installing Smart Meters to the GS>50kW class. A formal cost benefit analysis was not conducted due to the challenges in quantifying the qualitative customer service benefits inherent to Smart Meter deployment.
- b) The six specific benefits listed on pages 29-30 are shown in the table below, along with Entegrus' estimate of any applicable capital or operating expense reductions:

GS>50kW Benefits ⁹	Quantification / Explanation
A Smart Meter does not require the dedicated phone line service required for an interval meter;	• \$9.0k of cost savings annually (CK-\$7.0k, \$SMP-\$1.5k, Newbury-\$0.5k)
A Smart Meter provides valuable hourly data, which assists the customer in making knowledgeable decisions regarding electricity use;	A customer service and conservation benefit that does not result in capital or operating expense reductions for Entegrus
Customer interval data is available if the customer requests to move to interval billing;	A customer service and billing capability benefit that does not result in capital or operating expense reductions for Entegrus

⁸ Application, page 29

⁹ Application, page 29

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SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 13 of 31

GS>50kW Benefits	Quantification / Explanation
A voltage reading can be obtained from the meter using the Tantalus TUNet software if required;	 A customer service and power quality benefit that does not result in capital or operating expense reductions for Entegrus
A notification can be received when an outage occurs, which improves troubleshooting and system reliability design; and	 A customer service and system reliability benefit that does not result in capital or operating expense reductions for Entegrus
The frequent customer reclassifications between the GS<50kW class and GS>50kW class are facilitated by customers in the GS>50kW category having a Smart Meter prior to reclassification.	A customer service and billing capability benefit that does not result in capital or operating expense reductions for Entegrus.

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 14 of 31

Board Staff Question 7

Reference: Smart Meter Model – SMFA SMDR SMIRR

In the Smart Meter Models filed by Entegrus, the utility has relied upon sheet 8B to calculate the interest on OM&A and depreciation/amortization expenses. This is shown by Entegrus selecting cell C37 on Sheet 9. Sheet 8B calculates the interest based on the average annual balance of deferred OM&A and depreciation/amortization expenses based on the annual amounts input elsewhere in the model.

The more accurate and preferred method for calculating the interest on OM&A and depreciation/amortization expense is to input the monthly amounts from the sub-account details of Account 1556, using sheet 8A of the model. This approach is analogous to the calculation of interest on SMFA revenues on sheet 8 of the model.

Entegrus has provided monthly interest, but has selected option 8B. In its Application, Entegrus states that it chose option 8B for simplicity, because of the large number of models. ¹⁰ The use of Sheet 8A or 8B is a selection from a drop-down box on cells C35 and C37 on sheet 9 of each model. Please provide further explanation as to why Entegrus elected to use the sheet 8B approach.

Response:

Please refer to pages 6-7 of the Application, in which Entegrus describes the composition and evolution of the Entegrus service territory and its various rate territories. As noted, Entegrus continues to maintain four separate rate territories. The separation of costs for each rate territory, along with the 3 separate rate classes per rate territory involved in this Application, results in eleven individually tracked Smart Meter Models (Dutton does not have a GS>50kW rate class). The allocation process for OM&A costs utilized by Entegrus is further discussed on pages 26-27 of the Application.

These unique circumstances led Entegrus to select the Sheet 8B methodology from the two alternative approaches provided in the Board Models. Specifically, the Sheet 8B methodology is less complex and a more appropriate means by which to calculate interest given Entegrus' circumstances as described above.

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¹⁰ Application, page 28

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 15 of 31

Board Staff Question 8

Reference: Smart Meter Model – General

- a) If Entegrus has made revisions to its Smart Meter Model, Version 2.17 as a result of its responses to interrogatories from Board staff and the Vulnerable Energy Consumers Coalition, please update its proposed class-specific SMDRs.
- b) Similarly, please update the calculation of class-specific SMIRRs.

Response:

a) Entegrus has made the revisions referenced in the interrogatory responses herein as follows:

Rate Zone	Rate Class	Attachment	
CK	Residential	Attachment B	
	GS>50kW	Attachment C	
	GS<50kW	Attachment D	
SMP	Residential	Attachment E	
	GS>50kW	Attachment F	
	GS<50kW	Attachment G	
Dutton	Residential	Attachment H	
	GS>50kW	Attachment I	
Newbury	Residential	Attachment J	
	GS>50kW	Attachment K	
	GS<50kW	Attachment L	

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 16 of 31

b) Entegrus has accordingly updated the class-specific SMDRs and SMIRRs, please see chart below:

Entegrus Powerlines Inc. Summary of Requested SMDR & SMIRR

Rate Class	No. of Customers		SMDR	SMIRR		
		Amount	Duration	Rate Rider	Amount	Rate Rider
Chatham-Kent						
Residential	28,649	\$175,149	1 Year	\$0.51	\$95,953	\$0.28
General Service <50	3,083	\$387,375	3.5 Years	\$2.99	\$204,713	\$5.53
General Service >50	400	\$93,397	1 Year	\$19.46	\$47,216	\$9.84
Strathroy, Mount Br	ydges & Parkh	ill				
Residential	6,422	-\$64,181	1 Year	-\$0.83	\$23,983	\$0.31
General Service <50	662	\$92,649	3.5 Years	\$3.33	\$41,996	\$5.29
General Service >50	89	\$14,808	1 Year	\$13.87	\$11,713	\$10.97
Dutton						
Residential	521	\$25,467	3.5 Years	\$1.16	\$14,136	\$2.26
General Service <50	89	\$8,146	3.5 Years	\$2.18	\$3,998	\$3.74
Newbury						
Residential	168	\$5,091	3.5 Years	\$0.72	\$4,693	\$2.33
General Service <50	31	\$1,597	3.5 Years	\$1.23	\$1,144	\$3.07
General Service >50	5	\$820	1 Year	\$13.66	\$400	\$6.66

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 17 of 31

Board Staff Question 9

Reference: Stranded Meters

Entegrus has stated that it will be removing the stranded meters from rate base in its next cost of service application, which is scheduled for 2016.¹¹

- a) Please confirm that Entegrus continues to record depreciation expense on the conventional meters stranded through replacement by smart meters. In the alternative, please explain.
- b) Please provide the estimated net book value of the stranded meters as of December 31, 2015.

Response:

- a) Entegrus confirms that it continues to record depreciation expense on the conventional meters stranded through replacement by Smart Meters.
- b) Entegrus estimates that the net book value of the stranded meters will be \$324,490 as of December 31, 2015.

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¹¹ Application, page 33

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 18 of 31

VECC Question 1

Reference: Application, Page 25, Capital Costs

The table on page 25 provides a summary of capital costs by rate zone and customer class.

- a) Please confirm the specific line items (e.g. 1.1.1 Smart Meters) from Sheet 2 of the smart meter model that make up the capital costs in the table.
- b) The costs for the residential and GS<50kW rate classes are combined. Please provide the same table showing the capital costs for the residential and GS<50kW customer classes separately for each rate zone.
- c) Please explain why the average installed meter costs for each rate class is significantly greater in the current application compared to the average costs in previously approved applications.
- d) Entegrus notes the relatively higher CKH average costs. VECC notes that there are also cost variances in the average costs by customer class when comparing the other rate zones (Strathroy, Mount Bridges & Parkhill, Dutton and Newbury) to one another. Please explain the variance in costs for each customer class for Strathroy, Mount Bridges & Parkhill, Dutton and Newbury.

Response:

- a) Entegrus confirms that the following capital line items from each of the 11 Smart Meter Models are included in the summary table:
 - 1.1 Advanced metering Communication Device (including all sub-line items thereof);
 - 1.2 Advanced Metering Regional Collector (including all sub-line items thereof);
 - 1.3 Advanced Metering Control Computer (including all sub-line items thereof);
 - 1.4 Wide Area Network (including all sub-line items thereof); and,
 - 1.5 Other AMI Capital Costs Related to Minimum Functionality (including all sub-line items thereof).
- b) Please see the Entegrus response to Board Staff Question 3.
- c) Please see the Entegrus response to Board Staff Question 4
- d) Please refer to the Entegrus response to Board Staff Question 3, for a disaggregated capital cost summary. Entegrus further offers the following comments in explanation of the variances noted:

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 19 of 31

i. Residential

Entegrus notes the following average Residential capital costs per unit: SMP (\$162), Dutton (\$171) and Newbury (\$167).

Entegrus believes these differences to be negligible and notes that these variations relate primarily to case-specific installation issues encountered at each Residential meter point. The major causes of these issues are described in the Application under the heading "Hard-to-Reach ("HTR") Meters" on pages 22-23. Given the relatively low number of meter points involved (SMP - 6,733, Dutton - 516, Newbury - 170), case specific installation issues can result in variations in averages.

ii. General Service < 50kW

Entegrus notes the following average GS<50kW capital costs per unit: SMP (\$410), Dutton (\$305) and Newbury (\$221).

The capital costs per unit are consistent with the mix of polyphase meter points within each of the three rate areas. Specifically, the highest mix of polyphase meters is in SMP (48%), followed by Dutton (20%). Newbury has no polyphase meters. The additional costs associated with GS<50kW polyphase meter deployment, versus single phase deployment, are described in the Application on page 26. Further, average costs will also vary due to case specific installation issues among the relatively low number of meter points involved (SMP - 675, Dutton - 88, Newbury - 31)

iii. General Service > 50kW

Entegrus notes the following average GS>50kW capital costs per unit: SMP (\$892) and Newbury (\$692).

The capital costs per unit vary due to the case specific installation issues among the relatively low number of meter points involved (SMP -81, Newbury -4). The additional costs associated with GS>50kW and the unique customer circumstances that can be involved with this rate class are further described in the Application on page 30.

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 20 of 31

VECC Question 2

Reference: Application, Page 27, OM&A Costs to December 31, 2011

The table on page 27 provides a summary of OM&A costs by rate zone and customer class.

- a) Please confirm the specific line items (e.g. 2.1.1 Maintenance) from Sheet 2 of the smart meter model that make up the OM&A costs in the table.
- b) The costs for the residential and GS<50kW rate classes are combined. Please provide the same table showing the OM&A costs for the residential and GS<50kW customer classes separately for each rate zone.
- c) Please explain why the average installed meter costs for each rate class is significantly greater in the current application compared to the average costs in previously approved applications.
- d) Please explain the variance in costs between each customer class in Chatham-Kent, Strathroy, Mount Bridges & Parkhill, Dutton and Newbury.

Response:

- a) Entegrus confirms that the following "Minimum Functionality" OM&A line items from each of the 11 Smart Meter Models are included in the summary table:
 - 2.1 Advanced Metering Communications Device (including all sub-line items thereof);
 - 2.2 Advanced Metering Regional Collector (including all sub-line items thereof);
 - 2.3 Advanced Metering Control Computer (including all sub-line items thereof);
 - 2.4 Wide Area Network (including all sub-line items thereof); and,
 - 2.5. Other AMI OM&A Costs Related to Minimum Functionality (including all sub-line items thereof).

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012 Page 21 of 31

b) Please see the table below, which has been update to show Residential and GS<50kW separately. This table has also been updated to reflect changes from these interrogatories herein.

Entegrus Powerlines Inc. Summary of OM&A Costs

Previously Approved			Curi	Current Application			Total		
Rate Class	Installed Meters	OM&A\$	Average	Installed Meters	OM&A\$	Average	Installed Meters	OM&A\$	Average
Chatham-Kent									
Residential	26,995	\$838,443	\$31	1,696	\$246,955	\$146	28,691	\$1,085,398	\$38
General Service <50	963	\$23,638	\$25	2,146	\$21,760	\$10	3,109	\$45,398	\$15
Residential & GS<50	27,958	\$862,081	\$31	3,842	\$268,715	\$70	31,800	\$1,130,796	\$36
General Service >50	112	\$1,340	\$12	276	-\$3,660	-\$13	388	-\$2,320	-\$6
Strathroy, Mount Brydge	s & Parkhill								
Residential	5,887	\$36,717	\$6	846	\$115,016	\$136	6,733	\$151,733	\$23
General Service <50	-	\$0	\$0	675	\$12,155	\$18	675	\$12,155	\$18
Residential & GS<50	5,887	\$36,717	\$6	1,521	\$127,171	\$84	7,408	\$163,888	\$22
General Service >50	-	\$0	\$0	81	\$79	\$1	81	\$79	\$1
Dutton									
Residential	-	\$0	\$0	516	\$3,241	\$6	516	\$3,241	\$6
General Service <50	-	\$0	\$0	88	\$557	\$6	88	\$557	\$6
Residential & GS<50	-	\$0	\$0	604	\$3,799	\$6	604	\$3,799	\$6
Newbury									
Residential	-	\$0	\$0	170	\$1,013	\$6	170	\$1,013	\$6
General Service <50	-	\$0	\$0	31	\$267	\$9	31	\$267	\$9
Residential & GS<50	-	\$0	\$0	201	\$1,280	\$6	201	\$1,280	\$6
General Service >50	-	\$0	\$0	4	\$34	\$9	4	\$34	\$9
Total									
Residential	32,882	\$875,160	\$27	3,228	\$366,226	\$113	36,110	\$1,241,386	\$34
General Service <50	963	\$23,638	\$25	2,940	\$34,739	\$12	3,903	\$58,377	\$15
Residential & GS<50	33,845	\$898,798	\$27	6,168	\$400,965	\$65	40,013	\$1,299,763	\$32
General Service >50	112	\$1,340	\$12	361	-\$3,547	-\$10	473	-\$2,207	-\$5

c) Please refer to the Entegrus response to VECC Question 2(b) above for a disaggregated OM&A cost summary. Entegrus further offers the following comments in explanation of the variances:

Entegrus notes the following average installed OM&A meter costs to be higher in the current application in comparison to the average costs in previously approved applications: CKH Residential (\$146 current vs. \$31 previous) and MPDC Residential (\$136 current vs. \$6 previous).

As an early adopter of Smart Meter technology in the province, Entegrus encountered deployment challenges (including network communications) that resulted in additional trouble-shooting costs on the entire system, including previously installed Smart Meters. The majority of these challenges did not became apparent until 2009, when Entegrus began reading meters for billing purposes using the Smart Meter solution, as opposed to the previous method of

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 22 of 31

reading meters manually¹². The deployment challenges encountered are described in further detail on pages 21-23 of the Application.

d) Please refer to the Entegrus response to VECC Question 2(b) above for a disaggregated OM&A cost summary. Entegrus further offers the following comments in explanation of the variances:

i. Residential

Entegrus notes the following total average Residential OM&A costs per unit: CK (\$38), SMP (\$23), Dutton (\$6) and Newbury (\$6).

These variations relate primarily to installation timing. Specifically, as shown in Attachment A of the Application, the majority of CK and SMP Residential installations were done in the early stages of deployment in 2006 and 2007, and were among the first Smart Meter installations in Ontario's Smart Meter Initiative. In comparison, the majority of Residential Smart Meter deployment in Dutton and Newbury occurred in latter part of 2009. The network communication challenges described in the Entegrus response to VECC Question 2(c) were in the process of being resolved at that time. Accordingly, the trouble-shooting costs were substantially lower for Dutton and Newbury.

ii. <u>General Service < 50kW</u>

Entegrus notes the following total average GS<50kW OM&A costs per unit: CK (\$15), SMP (\$18), Dutton (\$6) and Newbury (\$9). The total GS<50kW OM&A costs amount to \$58,377.

These seemingly significant OM&A costs per unit vary primarily due to installation timing. Specifically, as shown in Attachment A to the Application, the installation of GS<50kW Smart Meters for CK and SMP commenced in 2008. In comparison, GS<50kW Smart Meter deployment in Dutton and Newbury commenced in the latter part of 2009. The network communication challenges described in the Entegrus response to VECC Question 2(c) were in the process of being resolved at that time. Accordingly, the trouble-shooting costs were substantially lower for Dutton and Newbury.

iii. <u>General Service > 50kW</u>

Entegrus notes the following total average GS>50kW OM&A costs per unit: CK (-6\$), SMP (\$1) and Newbury (\$9). The total average GS>50kW OM&A costs amount to -\$2,207, as a result of the impact of the netting of operational efficiencies and cost savings.

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¹² EB-2009-0261, Exhibit 4, Tab 2, Schedule 2, page 6, line 9

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 23 of 31

The seemingly significant OM&A costs per unit vary due to the case specific installation issues among the relatively low number of meter points involved (CK - 388, SMP - 81, Newbury - 4). The additional costs associated with GS>50kW and the unique customer circumstances involved with this rate class are further described in the Application on page 30.

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 24 of 31

VECC Question 3

Reference: Application, Page 27, OM&A Costs 2012 and Later

- a) Please provide a summary table that provides a description and breakdown of the individual costs under Line 2.3.1 Hardware Maintenance and Line 2.3.2 Software Maintenance.
- b) Please explain the increase in Line 2.3.2 Software Maintenance in 2012.

Response:

a) Please see the table below for details of the total "2012 and Later" costs captured in lines 2.3.1 and 2.3.2:

Entegrus Powerlines Inc.

2012 Ongoing OM&A Cost Details

Line Item	Description	Details	Amount
2.3.1	Contracts	Antenna Site Rental, ADSL Charge and Model Rental	\$3,855
2.3.2	Software Support	Annual Maintenance	\$72,412
	Software Support	Annual Technical Support	\$12,145
	Licences	Annual Licences	\$2,963
			\$87,520

b) The increase in 2.3.2 Software Maintenance primarily relates to annual software upgrades commencing in 2012 that are needed in the TUNet system in order to maintain an ongoing and vendor supported data transfer system with the MDM/R. In the absence of these updates, the system would become unsupportable.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 25 of 31

VECC Question 4

Reference: Application, Attachment A: Smart Meter Deployment Schedule

Entegrus installed 6,529 smart meters as part of this application.

a) Please provide a summary of incremental labour costs incurred by the Applicant to deploy smart meters in terms of positions, contract type (permanent vs. temporary, part-time vs. full-time), length of employment and work activities.

Response:

 a) As described on page 20 of the Application, Entegrus primarily utilized internal personnel to deploy Smart Meters. This deployment strategy is consistent with the Board decision in the Combined Proceeding¹³.

Please refer to the table below for a summary of incremental labour costs applicable to the deployment of Smart Meters:

Name	Contract Type	Employment Period	Work Activities	2009 Applicable Smart Meter Costs	2010 Applicable Smart Meter Costs	2011 Applicable Smart Meter Costs
Employee A	Permanent (Full-Time)	May 2009 to current	see Note 1	\$41,597	\$47,176	\$77,926

Note 1: Employee A was hired primarily to:

- i. Backfill line work and other duties of employees engaged in Smart Meter deployment, and,
- ii. Provide the capacity to provide the appropriate level of service to customers in the Dutton and Newbury service territories, both of which were acquired on April 30, 2009.

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¹³ Ontario Energy Board Decision EB-2007-0063, pages 13-14

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 26 of 31

VECC Question 5

Reference: Board Guideline G-2011-0001, Smart Meter Funding and Cost Recovery – Final

Disposition, dated December 15, 2011, Page 19

The Guidelines state, "The Board also expects that a distributor will provide evidence on any operational efficiencies and cost savings that result from smart meter implementation."

- a) Please confirm the operational efficiencies and cost savings that Entegrus has experienced or anticipates will result from smart meter implementation.
- b) Please indicate how any cost savings have been reflected in the current application.

Response:

a) Entegrus has experienced operational efficiencies and cost savings, and anticipates certain additional operational efficiencies and cost savings. Estimated values for these are as follows:

Rate Class	Savings Commenc ement	СК	SMP	Dutton	Newbury	Total
Residential	2010	\$23,000	\$5,400	\$400	\$150	\$28,950
GS<50kW	2011	\$2,500	\$500	\$100	-	\$3,100
GS>50kW	2012	\$7,000	\$1,500	-	-	\$8,500
Totals	-	\$32,500	\$7,400	\$500	\$150	\$40,550
Savings Reflected in Previous Apps	2010	\$(23,000)	-	-	-	\$(23,000)
Net Additional Savings	-	\$9,500	\$7,400	\$500	\$150	\$17,550

b) The CK Residential Smart Meter operational efficiencies and cost savings of \$23,000 annually noted in the above table were reflected in CKH's 2010 Cost of Service application¹⁴ and have therefore not been reflected in the current Application.

The other Smart Meter operational efficiencies and cost savings noted in the above table were inadvertently not reflected in the current Application. Accordingly, the Smart Meter Models have been updated for the above cost savings; specifically the savings have been included in tab "2. Smart Meter Costs" line 2.5.6. The updated Smart Meter Models have been included as described in Board Staff Question 8.

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 $^{^{14}}$ Chatham-Kent Hydro Application EB-2009-0261, Exhibit 4, Tab 2, Schedule 3

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 27 of 31

VECC Question 6

Reference: Smart Meter Model, Chatham-Kent Hydro Inc. Residential

- a) Sheet 2 Please explain the negative entries under lines 1.3.1 and 1.3.2.
- b) Sheet 8 Please explain the SMFA revenue and interest calculation for May 2012.

Response:

a) In the preparing the Application, Entegrus noted that CKH had inadvertently claimed 2007 invoice amounts (rather than the appropriate 2008 invoice amounts) for disposition in 2010 Cost of Service application¹⁵. As a result, CKH over-collected costs amounting to \$2,508.

To correct for this oversight, Entegrus input the over-collection as a refund on lines 1.3.1 and 1.3.2 of the model in the current Application, in order that the current disposition amount sought may be reduced by the corresponding amount of \$2,508. Please see the chart below:

Item No.	Invoice Amounts Inadvertantly Claimed (EB-2009-0261)	Actual Appropriate 2008 Invoice Amounts	Variance Claimed in Current Application
1.3.1	\$5,117	\$3,261	-\$1,856
1.3.2	\$1,630	\$978	-\$652
Total	\$6,746	\$4,239	-\$2,508

b) The CKH SMFA revenue and interest calculation for May 2012 shows as a negative amount due to the timing of the reversal of Entegrus' applicable unbilled accrual. Specifically, while SMFA collection activity ceased when this rate adder expired at the end of April 2012, the negative amount of \$4,174 was required to true-up the unbilled accrual to actual in May 2012.

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¹⁵ Chatham-Kent Hydro Application EB-2009-0261

SM Final Disposition - Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 28 of 31

VECC Question 7

Reference: Attachment O

- a) Please provide a breakdown of the total costs under line 2.1.1 Maintenance and explain the increase in 2011.
- b) Please provide a breakdown of the total costs under 2.5.6 Other AMI expenses.
- c) Please provide a breakdown of the costs under 2.6.3 under OM&A costs related to beyond minimum functionality.
- d) Please explain how the specific costs under 2.6.3 are incremental.

Response:

a) Please see the chart below for a breakdown of cost under line 2.1.1 Maintenance:

Entegrus Powerlines Inc.

OM&A Cost Allocation: Line 2.1.1 Detail

Description	2008	2009	2010	2011	Total
Material		\$24,492			\$24,492
Labour	\$10,649	\$21,239	\$40,802	\$60,542	\$133,232
Truck Time		\$9,278	\$3,393	\$7,413	\$20,083
Total	\$10,649	\$55,009	\$44,194	\$67,954	\$177,806

The increase in 2011 maintenance related to higher network communication trouble-shooting costs in 2011. These costs related primarily to the final stage deployment of polyphase meters, as described on page 32 of the Application.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 29 of 31

b) Please see chart below for a breakdown of costs under 2.5.6 Other AMI Expenses:

Entegrus Powerlines Inc.

OM&A Cost Allocations: Line 2.5.6 Details

Description	2008	2009	2010	2011	Total
Description	2006	2009	2010	2011	TOLAI
Communication		\$2,528	\$2,014	\$895	\$5,437
Supplies & Freight	\$97	\$1,714	\$26	\$1,311	\$3,148
Radio Licences	\$826	\$4,272	\$680	\$3,702	\$9,480
Consulting & Other	\$1,463	\$146			\$1,609
Total	\$2,386	\$8,660	\$2,720	\$5,908	\$19,674

c) Please refer to Attachment Q in the Application.

As shown in Attachment Q to the Application, the costs under 2.6.3 were specifically incurred for the purposes of TOU rate implementation. The costs involved have been broken down into the following categories: project management, external IT support, contract labour, project specific overtime and customer communication and training. These items represent additional costs incurred by Entegrus to implement TOU rates.

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012

Page 30 of 31

VECC Question 8

Reference: Application, Page 25 Capital Costs, Page 27 OM&A costs

VECC notes that the total average capital and OM&A costs for the residential and GS<50 kW rates classes is \$234 (\$201 + 33).

The Board's report, "Sector Smart Meter Audit Review Report", dated March 31, 2010, indicates a sector average capital cost of \$186.76 per meter (based on 3,053,931 meters (64% complete) with a capital cost of \$570,339,200 as at September 30, 2009). The review period was January 1, 2006 to September 30, 2009. The average total cost per meter (capital and OM&A) is \$207.37 (based on 3,053,931 meters (64% complete) with a total cost of \$633,294,140 as at September 30, 2009).

The Board followed up on this review on October 26, 2010 and issued a letter to all distributors requiring them to provide information on their smart meter investments on a quarterly basis. The first distributors' quarterly update represented life-to-date investments in smart meter implementation as of September 30, 2010 and as of this date, the average total cost per meter is \$226.92 (based on 4,382,194 meters (94% complete) with the total provincial investment in smart meter installation of \$994,426,187). ¹⁶

a) Please explain why Entegrus' total average total costs per meter are higher than the recent distributor average of \$226.92.

Response:

a) Entegrus notes that as a result of the changes from these interrogatories (see the Entegrus response to Board Staff Question 8), its Smart Meter unit costs to December 31, 2011 have been updated to \$233 per unit from the previous \$234 per unit cited above.

Entegrus acknowledges that its fully complete Smart Meter unit costs to December 31, 2011 are \$233, while the partially complete industry average unit cost cited above to September 30, 2010 is approximately \$227. As previously stated on page 12 of the Application, Entegrus believes that its costs are reasonable and prudent.

With respect to this comparison, Entegrus cannot fully explain the Smart Meter costs of other distributors. Each of Ontario's distributors are unique, with variations in service territories, geography, system design and other circumstances. Please refer to Entegrus' responses to Board Staff Question 2(a) for more information about the unique characteristics of the Entegrus service area and its non-contiguous nature. As noted by CKH in EB-2008-0155¹⁷, the outlying

¹⁶ Monitoring Report Smart Meter Investment – September 2010, March 3, 2011

¹⁷ Chatham-Kent Hydro Application EB-2008-0155, Appendix E, page 7

SM Final Disposition – Interrogatory Responses

Board File No.: EB-2012-0289 Date Filed: September 7, 2012 Page 31 of 31

Entegrus communities have older homes and neighbourhoods. The majority of the new construction over the past 25 years has been within the City of Chatham. In its Combined Decision, the Board accepted that it is more expensive to install Smart Meters in a rural area than an urban area. The Board also accepted that it is more expensive to install meters in areas characterized by older construction as opposed to new subdivisions.¹⁸

With respect to the industry average unit costs, Entegrus notes that each distributor was at a different stage of deployment at September 30, 2010, as is apparent from the Board's Smart Meter Deployment and TOU reporting¹⁹. Based on its own experience as an early adopter, Entegrus would expect that most utilities would complete Residential Smart Meter installation first, and then address the more complex GS<50kW rate class installations in the latter stages of deployment. This expectation is consistent with a number of the latter stage TOU exemptions granted to other distributors, which were based on polyphase meter trouble-shooting challenges experienced by those distributors²⁰. These latter stage challenges are consistent with the rising average Smart Meter costs between the original "Sector Smart Meter Audit Review Report" (September 30, 2009), and the most recent report (September 30, 2010) cited above. Utilizing the data points cited above in the question, in combination with earlier data points previously cited by VECC²¹, the most recent average cost data (reflecting the move from 64% industry completion to 94% industry completion) has increased from approximately \$187 per meter to \$272 per meter. Using extrapolation, this suggests a final industry average cost of approximately \$230 per meter, very similar to Entegrus' \$233.

However, Entegrus ultimately expects that the final industry average will be higher than \$230 per meter due to a higher anticipated industry GS<50kW and polyphase meter mix within the last phase of industry deployment. This suggests that the comparison of Entegrus' fully complete unit costs, against an average of partially complete industry unit costs from a period one year prior, is of limited use.

¹⁸ Ontario Energy Board Decision EB-2007-0063, page 12, paragraph 4

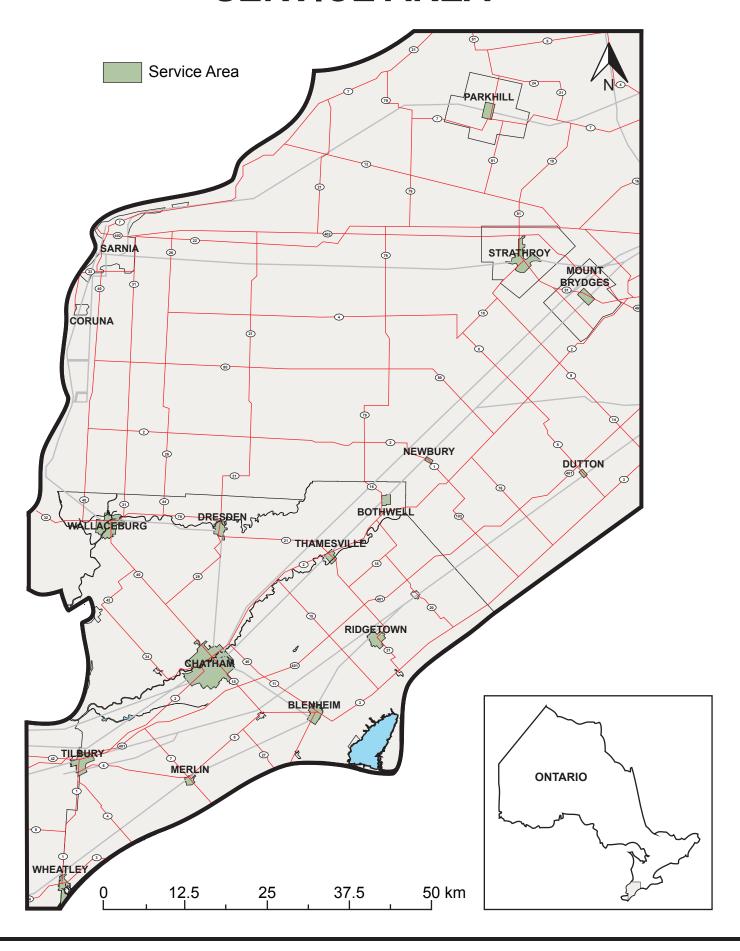
¹⁹ See Ontario Energy Board website: Initiatives / Smart Meter Deployment and the Application of Time-of-Use Pricing / OEB Monthly Monitoring Reports

²⁰ See EB-2011-0019; EB-2011-0107; EB-2011-0239; EB-2011-0240; EB-2011-0245; EB-2011-0320; EB-2011-0365

²¹ See VECC EB-2012-0094 submission, page 4

SM Final Dis	Entegrus Powerlines Inc. position – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
Attachment A Entegrus Service Area Map	

ENTEGRUS POWERLINES INC. SERVICE AREA



Entegrus Powerlines Inc. SM Final Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
Attachment B
Smart Meter Model CK Residential

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2010

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential					673	1,023			1696
General Service < 50 kW									0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	0	673	1023	0	0	1696
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	39.68%	100.00%	0.00%	100.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	673	1023	0	0	1696
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable calculations	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter				62,647	95,227	0		\$ 157,875
1.1.2 Installation Costs (may include socker kits, labour, vehicle, benefits, etc.)	Smart Meter				18,655	28,357	0		\$ 47,011
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ -	\$ 81,302	\$ 123,584	\$ -	\$ -	\$ 204,886
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type								
1.2.1 Collectors		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.2.2 Repeaters (may include radio licence, etc.)	Smart Meter				3.268	4,968	0		\$ 8,236
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	s -	\$ 3,268	\$ 4,968	\$ -	\$ -	\$ 8,236
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.3.1 Computer Hardware	Computer Hardware				-1,856	0	0		-\$ 1,856
1.3.2 Computer Software	Computer Software				-652	0	0		-\$ 652
1.3.3 Computer Software Licences & Installation (includes hardware and software)									\$ -
(may include AS400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	-\$ 2,508	\$ -	\$ -	\$ -	-\$ 2,508
								<u> </u>	
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4.1 Activiation Fees	Applications Software				1,120	1,703	0		\$ 2,823
1.4.1 Activiation Fees Total Wide Area Network (WAN)	Applications Software	\$ -	\$ -	\$ -	1,120 \$ 1,120	1,703 \$ 1,703	\$ -	\$ -	\$ 2,823 \$ 2,823
	Applications Software Asset Type		\$ -	\$ -				\$ -	
			\$ -	\$				\$ -	
Total Wide Area Network (WAN)		\$ -	\$	\$	\$ 1,120	\$ 1,703	\$ -		
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		\$ -	\$ -	S -	\$ 1,120	\$ 1,703	\$ -		\$ 2,823
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment)		\$ -	\$ -	\$	\$ 1,120	\$ 1,703	\$ -		\$ 2,823 \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damagad equipment) 1.5.2 AMI Interface to CIS		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -		\$ 2,823 \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including repair of damaged equipmend 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees		\$ -	S - Audited Actual	\$ -	\$ 1,120	\$ 1,703	\$ -		\$ 2,823 \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration		\$ -	S -	\$ -	\$ 1,120	\$ 1,703	\$ -		\$ 2,823 \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management		\$ -	S - Audited Actual	S - Audited Actual	\$ 1,120	\$ 1,703	\$ -		\$ 2,823 \$ - \$ - \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AM CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damagad equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital		\$ -	Audited Actual	Audited Actual	\$ 1,120	\$ 1,703	\$ -		\$ 2.823 \$ - \$ - \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damagad equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	S - Audited Actual	\$ 1,120 Audited Actual	S 1,703 Audited Actual	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of demagad equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Asset Type	\$ -	\$ -	S - Audited Actual	\$ 1,120 Audited Actual	S 1,703 Audited Actual	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Integration to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a discriptive list and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical equabilities in the samt materies or related communications	Asset Type	Audited Actual	\$ -	\$ -	\$ 1,120 Audited Actual \$ 5 - \$ 83,183	\$ 1,703 Audited Actual \$ 5	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Integration to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a discriptive list and identify instance of begond minimum functionality costs) 1.6.1 Costs related to technical equabilities in the smart maters or related communications infrastructure that exceed those specified in O.Reg 42506	Asset Type Asset Type	Audited Actual	\$ -	\$ -	\$ 1,120 Audited Actual \$ 5 - \$ 83,183	\$ 1,703 Audited Actual \$ 5	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Integration to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a discriptive list and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical equabilities in the samt materies or related communications	Asset Type Asset Type	Audited Actual	\$ -	\$ -	\$ 1,120 Audited Actual \$ 5 - \$ 83,183	\$ 1,703 Audited Actual \$ 5	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMC Capital Total Other AMC Capital Total Other AMC Capital Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tiles and identify indice of depoyed minimum functionality costs) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg. 42506 1.6.2 Costs for deployment of smart meters to outstomers other than residential	Asset Type Asset Type Computer Software	Audited Actual	\$ -	\$ -	\$ 1,120 Audited Actual \$ 5 - \$ 83,183	\$ 1,703 Audited Actual \$ 5	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive libe and identify native and depoyed minimum functional years) 1.6.1 Costs related to technical expalibilities in the samet materies or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for depolyment of amart meters to customers other than residential and small general service 1.6.3 Costs for Toll rate implementation, CIS system upgrades, web presentation,	Asset Type Asset Type Computer Software	Audited Actual	\$ -	\$ -	\$ 1,120 Audited Actual \$ 5 - \$ 83,183	\$ 1,703 Audited Actual \$ 5	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive site and dentity nature of begond minimum functionally costs) 1.6.1 Costs related to bechnical capabilities in the smart meters or related communications infrastructure that exceed those specified in CAReg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for T-OU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, e.c.	Asset Type Asset Type Computer Software	Audited Actual	\$ -	\$ -	Audited Actual S - S 83.183 Audited Actual	S 1,703 Audited Actual S - S 130 254 Audited Actual	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of dismaged equipmend 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tile and stressly induce of begond informat functionally costs) 1.6.1 Costs related to bechnical capibilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for T OU rate implementation, CIS system upgrades, web presentation, rinegration with the MDMM*, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Asset Type Asset Type Computer Software	Audited Actual	\$ -	\$ - Audited Actual	S 1,120 Audited Actual S - S 83,183 Audited Actual	S 1,703 Audited Actual S - S 130,254 Audited Actual	Audited Actual \$	Forecast S - S Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including repair of dismaged equipment 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a disarcipine file artifety ration of beyond informer functionally casts) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service. 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MIMMR, exc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	S	\$ -	\$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	\$ 1,703 Audited Actual \$ 130,254 Audited Actual	Audited Actual S	Forecast S Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including repair of damaged equipment 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please previous a loadings in 8th withing state of the poor distinct interfaces) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed flows specified in CReg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MIMMR, exc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERRIS COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Computer Software	Audited Actual	\$ -	\$ - Audited Actual	\$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	\$ 1,703 Audited Actual \$ 130,254 Audited Actual \$ 130,254	Audited Actual Audited Actual Audited Actual Audited Actual	Forecast S Forecast Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ 213,437
1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repose of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phase protein a discipling with and identify ration of disposal maintenant succlossify costs) 1.6.1 Costs related to technical expanibilities in the surar meters or related communications infrastructure that enceed more specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERNIC COMMUNICATION DEVICE (AMCD) 2.1.1 Ministerance (may include meter revertication costs, etc.)	Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	S	\$ -	\$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	\$ 1,703 Audited Actual \$ 130,254 Audited Actual	Audited Actual S	Forecast S Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ 213,437 \$ - \$ 213,437
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including repair of damaged equipment 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please previous a loadings in 8th withing state of the poor distinct interfaces) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed flows specified in CReg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MIMMR, exc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERRIS COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	S	\$ -	\$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	\$ 1,703 Audited Actual \$ 130,254 Audited Actual \$ 130,254	Audited Actual Audited Actual Audited Actual Audited Actual	Forecast S Forecast Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ 213,437

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				4,441	4,660	3,122	2,732	\$ 14,955
2.3.2 Software Maintenance (may include maintenance support, etc.)				17,293	12,967	8,423	62,023	\$ 100,705
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 21,734	\$ 17,626	\$ 11,545	\$ 64,754	\$ 115,659
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								s -
2.5.2 Customer Communication (may include project communication, etc.)								s -
2.5.3 Program Management								s -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs				585	0	0	0	\$ 585
2.5.6 Other AMI Expenses				6,137	1,928	4,187	0	\$ 12,252
(please specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 6,722	\$ 1,928	\$ 4,187	\$ -	\$ 12,837
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 67,439	\$ 50,873	\$ 63,888	\$ 64,754	\$ 246,955
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive elle and identify nature of beyond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smant meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								s -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.				5,788	239,549	187,278	0	\$ 432,614
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 5,788	\$ 239,549	\$ 187,278	\$ -	\$ 432,614
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 73,227	\$ 290,422	\$ 251,166	\$ 64,754	\$ 679,569
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	\$ -	s -	\$ 84,570	\$ 128,552	\$ -	s -	\$ 213,122
3.1.2 Computer Hardware	\$ -	\$ -	s -	-\$ 1,856	\$ -	\$ -	\$ -	-\$ 1,856
3.1.3 Computer Software	\$ -	\$ -	s -	-\$ 652	\$ -	\$ -	\$ -	-\$ 652
3.1.4 Tools & Equipment	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	s -
3.1.5 Other Equipment	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	s -
3.1.6 Applications Software	\$ -	s -	s -	\$ 1,120	\$ 1,703	\$ -	s -	\$ 2,823
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 83,183	\$ 130,254	\$ -	\$ -	\$ 213,437
3.2 OM&A Costs								
3.2.1 Total OM&A Costs								\$ 679,569

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital	2000	2001	2000	2000	20.0	2011	iutoi
Capital Structure ¹							
Deemed Short-term Debt Capitalization					4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	56.0%	56.0%	56.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iotai	100.076	100.076	100.078	100.078	100.078	100.078	100.078
Cost of Capital Parameters							
Deemed Short-term Debt Rate					2.07%	2.07%	2.07%
Long-term Debt Rate (actual/embedded/deemed) ²	7.04%	7.04%	7.04%	7.04%	5.87%	5.87%	5.87%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.85%	9.85%	9.85%
Return on Preferred Shares							
WACC	8.02%	8.02%	7.96%	7.89%	7.31%	7.31%	7.31%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	10.070	10.070	101070	10.070	10.070	10.070	10.070
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%) Computer Software - years	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Cital Motors Contrate	070	070	070	070	070	070	070
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
11		70	70				70

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Chatham-Kent Hydro Inc.							
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ \$	\$ - \$ -	\$ 84,570	\$ 84,570 \$ 128,552	\$ 213,122 \$ -	\$ 213,122 \$ -
Closing Balance Accumulated Depreciation	\$ -	\$ -	\$ -	\$ 84,570	\$ 213,122	\$ 213,122	\$ 213,122
Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ - \$ -	-\$ 2,819	-\$ 2,819 -\$ 9,923 -\$ 12,742	-\$ 12,742 -\$ 14,208 -\$ 26,950	-\$ 26,950 -\$ 14,208 -\$ 41,158
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	\$ - \$ - \$ -	\$ - \$ 81,751 \$ 40,876	\$ 81,751 \$ 200,380 \$ 141,065	\$ 200,380 \$ 186,172 \$ 193,276	\$ 186,172 \$ 171,963 \$ 179,068
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$	\$: \$:		-\$ 1,856 \$ -	-\$ 1,856 \$ -	-\$ 1,856 \$ -
Accumulated Depreciation				-			
Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -		\$ 186 \$ 1,670 \$ 1,856	\$ 1,856 \$ 371 \$ 2,227	\$ 2,227 \$ 371 \$ 2,598
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ -	\$ - \$ - \$ -	-\$ 1,670	-\$ 1,670 \$ - -\$ 835	\$ - \$ 371 \$ 186	\$ 371 \$ 742 \$ 557
Net Fixed Assets - Computer Software (including Applications Soft	ware)						
Gross Book Value Opening Balance		s -	s -	s -	\$ 468	\$ 2,171	\$ 2,171
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -		\$ 1,703 \$ 2,171	\$ 2,171	\$ 2,171
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (If applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	-\$ 78	-\$ 78 -\$ 440 -\$ 518	-\$ 518 -\$ 724 -\$ 1,241	-\$ 1,241 -\$ 724 -\$ 1,965
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ -	\$ \$ -	\$ - \$ - \$ -	\$ 390	\$ 390 \$ 1,653 \$ 1,022	\$ 1,653 \$ 929 \$ 1,291	\$ 929 \$ 206 \$ 568
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Referements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -

Entegrus, SMModel_CK-Res, 20120907
4. SM_Assets_and_Rate_Base

Access No. Fired Access Values (form Charles)	2006			2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)	•							10.070	•	444.005		100.070		170.000
Smart Meters	\$	-	\$	-	\$	-	\$	40,876	\$	141,065	\$	193,276	\$	179,068
Computer Hardware	\$	-	\$	-	\$	-	-\$	835	-\$	835	\$	186	\$	557
Computer Software	\$	-	\$	-	\$	-	\$	195	\$	1,022	\$	1,291	\$	568
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$		\$		\$	-	\$	-	\$		\$	
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	40,236	\$	141,252	\$	194,752	\$	180,192
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	73,227	\$	290,422	\$	251,166	\$	64,754
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	10,984	\$	43,563	\$	37,675	\$	9,713
					_		_				_		_	
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	51,220	\$	184,815	\$	232,427	\$	189,905
Return on Rate Base														
Capital Structure	•								•	7.000				7.500
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	7,393	\$	9,297	\$	7,596
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	29,041	\$	103,497	\$	130,159	\$	106,347
Equity	\$	-	\$	-	\$	-	\$	22,178	\$	73,926	\$	92,971	\$	75,962
Preferred Shares	\$		\$		\$		\$		\$		\$		\$	
Total Capitalization	\$	-	\$	-	\$	-	\$	51,220	\$	184,815	\$	232,427	\$	189,905
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	153	\$	192	\$	157
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	2,045	\$	6,075	\$	7,640	\$	6,243
Equity	\$	-	\$	-	\$	-	\$	1,996	\$	7,282	\$	9.158	\$	7,482
Preferred Shares	Š	_	\$	-	Š	-	\$	-	\$	-,	Š	-,	\$	
Total Return on Capital	\$	-	\$	-	\$	-	\$	4,041	\$	13,510	\$	16,990	\$	13,882
			•		•		•	70.007				054.400		0.1751
Operating Expenses	\$	-	\$	-	\$	-	\$	73,227	\$	290,422	\$	251,166	\$	64,754
Amortization Expenses (from Sheet 4) Smart Meters	s		\$		s		\$	2,819	\$	9,923	\$	14,208	\$	14,208
	\$	-	\$	-	\$	-								
Computer Hardware	\$	-	\$	-	\$	-	-\$ \$	186 78	-\$	1,670	-\$	371 724	-\$	371 724
Computer Software	\$ \$	-		-		-		78	\$ \$	440	\$	124	\$	124
Tools & Equipment		-	\$	-	\$	-	\$	-	-	-	\$	-	\$	-
Other Equipment	\$		\$		\$		\$		\$		\$		\$	
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	2,711	\$	8,693	\$	14,561	\$	14,561
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	79,979	\$	312,625	\$	282,717	\$	93,197
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	s	_	\$	73.227	\$	290,422	\$	251,166	\$	64,754
Amortization Expense	\$	-	φ \$		s S	-	\$	2.711	\$	8.693	\$	14,561	\$	14,561
Interest Expense	s S	-	э \$		ę.	-	ę.	2,711	\$	6,228	\$	7,833	\$	6,400
•			\$		φ_		φ							
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	1,996	\$	7,282	\$	9,158	\$	7,482
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	513.14	\$	2,047.68	\$	3,007.84	\$	2,755.55
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	80,492	\$	314,673	\$	285,725	\$	95,953

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 84,570.13	\$ 81,187.32 \$ 128,551.62	\$ 198,101.89 \$ -	\$ 182,253.74 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 84,570.13	\$ 209,738.94	\$ 198,101.89	\$ 182,253.74
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 42,285.06	\$ 64,275.81	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ 42,285.06	\$ 145,463.13	\$ 198,101.89	\$ 182,253.74
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate CCA	8%	8%	8%	8% \$ 3,382.81	8% \$ 11,637.05	8% \$ 15,848.15	8% \$ 14,580.30
Closing UCC	\$ -	\$ -	\$ -	\$ 81,187.32	\$ 198,101.89	\$ 182,253.74	\$ 167,673.44
UCC - Computer Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC	٠ .	٠ .	٠ .	٠ .	-\$ 2,507.58	-\$ 1,128.41	-\$ 507.78
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	-\$ 1,855.70	\$ 2,007.00	\$ 1,120.41	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	-\$ 651.88	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)			_				
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	\$ -	\$	\$ - \$ -	-\$ 2,507.58	-\$ 2,507.58 \$	-\$ 1,128.41 \$	-\$ 507.78
Reduced UCC	\$ - \$	\$ -	\$ -	\$ -	-\$ 2,507.58	-\$ 1.128.41	-\$ 507.78
CCA Rate Class	45	50	50	50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA	\$ -	\$ -	\$ -	\$ -	-\$ 1,379.17	-\$ 620.63	-\$ 279.28
Closing UCC	<u>\$</u>	<u> </u>	\$ -	\$ -	<u>\$</u>	<u>\$</u>	<u>\$</u>
UCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	•	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	8	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%	20%
CCA Closing UCC	<u>\$</u> -	<u>\$</u> -	\$ - \$ -	\$ - \$ -	<u>\$</u> -	\$ - \$ -	<u>\$</u> -
Closing UCC	φ -	Ψ -	Ψ -	Ψ -	Ψ -	Ψ	Ψ

PILs Calculation

		2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME TAX														
Net Income	\$	-	\$	-	\$	-	\$	1,996.03	\$	7,281.72	\$	9,157.63	\$	7,482.25
Amortization	\$	-	\$	-	\$	-	\$	2,711.46	\$	8,692.74	\$	14,560.55	\$	14,560.55
CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	3,382.81	-\$	11,637.05	-\$	15,848.15	-\$	14,580.30
CCA - Computers	\$	-	\$	-	\$	-	\$	-	\$	1,379.17	\$	620.63	\$	279.28
CCA - Applications Software	\$	-	\$	-	\$	-	-\$	560.02	-\$	1,411.29	-\$	851.27	\$	-
CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Change in taxable income	\$	-	\$	-	\$	-	\$	764.66	\$	4,305.29	\$	7,639.38	\$	7,741.78
Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Income Taxes Payable	\$	-	\$	-	\$	-	\$	252.34	\$	1,334.64	\$	2,158.13	\$	2,032.22
ONTARIO CAPITAL TAX														
Smart Meters	\$	_	\$	_	\$	_	\$	81.751.12	\$	200,379.68	\$	186,171,56	\$	171.963.45
Computer Hardware	\$	_	Š	_	Š	_	-\$	1,670,13	\$	-	Š	371.14	Š	742.28
Computer Software	\$				s			390.14	\$	4.050.07	S	929.30	-	205.73
(Including Application Software)	Þ	-	\$	-	•	-	\$	390.14	4	1,652.87	\$	929.30	\$	205.73
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rate Base	\$	-	\$	-	\$	-	\$	80,471.13	\$	202,032.55	\$	187,472.00	\$	172,911.45
Less: Exemption							\$	19,795.90	\$	50,811.19	\$	-	\$	-
Deemed Taxable Capital	\$	-	\$	-	\$	-	\$	60,675.23	\$	151,221.36	\$	187,472.00	\$	172,911.45
Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	136.52	\$	113.42	\$	-	\$	-
Change in Income Taxes Payable	\$	-	\$	-	\$	-	\$	252.34	\$	1,334.64	\$	2,158.13	\$	2,032.22
Change in OCT	\$	-	\$	-	\$	-	\$	136.52	\$	113.42	\$	-	\$	-
PILs	\$	-	\$	-	\$	-	\$	388.86	\$	1,448.06	\$	2,158.13	\$	2,032.22
Gross Up PILs														
Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Change in Income Taxes Payable	\$	-	\$	-	\$	-	\$	376.62	\$	1,934.26	\$	3,007.84	\$	2,755.55
Change in OCT	\$	-	\$	-	\$	-	\$	136.52	\$	113.42	\$	-	\$	
PILs	\$	-	\$	-	\$	-	\$	513.14	\$	2,047.68	\$	3,007.84	\$	2,755.55

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
	and Variance	CWIP				Opening Balance	Funding Adder	Interest				Smart Meter Funding
Interest Rates	Accounts		Date	Year	Quarter	(Principal)	Revenues	Rate	Interest	Closing Balance	Annual amounts	Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06		Q1	\$ -		0.00%		\$ -		
2006 Q3	4.59%	5.05%	Mar-06		Q1	\$ -		0.00%		\$ -		
2006 Q4	4.59%	4.72%	Apr-06		Q2	\$ -		4.14%		\$ -		
2007 Q1	4.59%	4.72%	May-06		Q2	\$ - \$ -		4.14%		\$ -		
2007 Q2 2007 Q3	4.59% 4.59%	4.72% 5.18%	Jun-06 Jul-06		Q2 Q3	\$ - \$ -		4.14%	•	\$ - \$ -		
2007 Q3 2007 Q4	5.14%	5.18%	Aug-06			\$ - \$ -		4.59%	7	\$ -		
2008 Q1	5.14%	5.18%	Sep-06			\$ -		4.59%		\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	\$ -		4.59%	7	\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -			\$ -	\$ -		
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	\$ -		4.59%	\$ -	\$ -	\$ -	
2009 Q1	2.45%	6.61%	Jan-07			\$ -		4.59%		\$ -		
2009 Q2	1.00%	6.61%	Feb-07			\$ -		4.59%		\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ - \$ -		4.59%		\$ -		
2010 Q1 2010 Q2	0.55% 0.55%	4.34%	May-07		Q2 Q2	\$ - \$ -		4.59% 4.59%		\$ - \$ -		
2010 Q2 2010 Q3	0.89%	4.34% 4.66%	Jun-07 Jul-07		Q2 Q3	\$ -		4.59%		\$ -		
2010 Q3 2010 Q4	1.20%	4.00%	Aug-07			\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Sep-07			\$ -		4.59%		\$ -		
2011 Q2	1.47%	4.29%	Oct-07			\$ -		5.14%		\$ -		
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	\$ -		5.14%	\$ -	\$ -		
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	\$ -		5.14%	\$ -	\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -		5.14%	\$ -	\$ -		
2012 Q2	1.47%	4.29%	Feb-08			\$ -		5.14%	7	\$ -		
2012 Q3	1.47%	4.29%	Mar-08			\$ -		5.14%		\$ -		
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ -		4.08%		\$ -		
			May-08 Jun-08		Q2 Q2	\$ - \$ -		4.08% 4.08%		\$ - \$ -		
			Jul-08		Q2 Q3	\$ - \$		3.35%		\$ -		
			Aug-08		Q3	\$ -		3.35%		\$ -		
			Sep-08			\$ -		3.35%		\$ -		
			Oct-08			\$ -		3.35%		\$ -		
			Nov-08		Q4	\$ -			\$ -	\$ -		
			Dec-08		Q4	\$ -		3.35%		\$ -	\$ -	
			Jan-09		Q1	\$ -		2.45%		\$ -		
			Feb-09		Q1	\$ -			\$ -	\$ -		
			Mar-09			\$ - \$ -		2.45%		\$ -		
			Apr-09 May-09		Q2 Q2	\$ - \$ -		1.00%		\$ - \$ -		
			Jun-09		Q2 Q2	\$ - \$ -		1.00%	7	\$ -		
			Jul-09		Q3	\$ -		0.55%		\$ -		
			Aug-09		Q3	\$ -		0.55%		\$ -		
			Sep-09		Q3	\$ -		0.55%		\$ -		
			Oct-09		Q4	\$ -		0.55%	\$ -	\$ -		
			Nov-09			\$ -		0.55%		\$ -		
			Dec-09			\$ -			\$ -	\$ -	\$ -	
			Jan-10			\$ - \$ -		0.55%	7	\$ -		
			Feb-10			Ÿ			Ψ	\$ -		
			Mar-10 Apr-10		Q1 Q2	\$ - \$ -		0.55% 0.55%		\$ - \$ -		
			May-10			\$ -		0.55%		\$ -		\$ 0.51
			Jun-10			\$ -	\$ 2,335.50	0.55%		\$ 2,335.50		\$ 0.51
			Jul-10		Q3	\$ 2,335.50	\$ 20,345.10	0.89%		\$ 22,682.33		\$ 0.51
			Aug-10	2010	Q3	\$ 22,680.60	\$ 13,863.99	0.89%	\$ 16.82	\$ 36,561.41		\$ 0.51
			Sep-10	2010	Q3	\$ 36,544.59	\$ 11,888.87	0.89%	\$ 27.10	\$ 48,460.57		\$ 0.51
			Oct-10		Q4	\$ 48,433.47	\$ 11,770.09	1.20%		\$ 60,251.99		\$ 0.51
			Nov-10			\$ 60,203.56	\$ 11,268.90	1.20%		\$ 71,532.66		\$ 0.51
			Dec-10			\$ 71,472.46	\$ 26,647.33	1.20%		\$ 98,191.26	\$ 98,345.54	\$ 0.51
			Jan-11 Feb-11			\$ 98,119.79 \$ 108,382.30	\$ 10,262.51 \$ 11,124.35	1.47% 1.47%		\$ 108,502.50 \$ 119,639.42		\$ 0.51 \$ 0.51
			Mar-11		Q1 Q1	\$ 108,382.30 \$ 119,506.65	\$ 11,124.35 \$ 14,433.54	1.47%		\$ 119,639.42 \$ 134,086.60		\$ 0.51
			Apr-11		Q2	\$ 133,940.20	\$ 10,700.67		\$ 164.08	\$ 144,804.95		\$ 0.51
			May-11		Q2	\$ 144,640.87	\$ 15,595.55	1.47%		\$ 160,413.61		\$ 0.96
			Jun-11			\$ 160,236.42	\$ 23,277.85	1.47%		\$ 183,710.56		\$ 0.96
			Jul-11			\$ 183,514.27	\$ 22,055.13	1.47%		\$ 205,794.20		\$ 0.96
			Aug-11	2011	Q3	\$ 205,569.40	\$ 27,025.64	1.47%		\$ 232,846.86		\$ 0.96
			Sep-11			\$ 232,595.04	\$ 24,907.36	1.47%		\$ 257,787.34		\$ 0.96
			Oct-11			\$ 257,502.41	\$ 22,059.36	1.47%		\$ 279,877.21		\$ 0.96
			Nov-11			\$ 279,561.77	\$ 27,655.98	1.47%		\$ 307,560.21	e 050 507 10	\$ 0.96
			Dec-11	2011	Q4	\$ 307,217.75	\$ 40,706.42	1.47%	\$ 376.34	\$ 348,300.51	\$ 252,537.10	\$ 0.96

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral															Board Ap	oroved
	and Variance	CWIP				O	pening Balance	F	unding Adder	Interest						Smart Meter	
Interest Rates	Accounts	CVIII	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	Clos	sing Balance	Ann	nual amounts	Adder (from	n Tariff)
			Jan-12	2012	Q1	\$	347,924.17	\$	40,706.83	1.47%	\$ 426.21	\$	389,057.21			\$	0.96
			Feb-12	2012	Q1	\$	388,631.00	\$	40,891.18	1.47%	\$ 476.07	\$	429,998.25			\$	0.96
			Mar-12	2012	Q1	\$	429,522.18	\$	40,763.13	1.47%	\$ 526.16	\$	470,811.47			\$	0.96
			Apr-12	2012	Q2	\$	470,285.31	\$	39,403.87	1.47%	\$ 576.10	\$	510,265.28			\$	0.96
			May-12	2012	Q2	\$	509,689.18	-\$	4,174.32	1.47%	\$ 624.37	\$	506,139.23				
			Jun-12	2012	Q2	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Jul-12	2012	Q3	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Aug-12	2012	Q3	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Sep-12	2012	Q3	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Oct-12	2012	Q4	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Nov-12	2012	Q4	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12				
			Dec-12	2012	Q4	\$	505,514.86	\$	-	1.47%	\$ 619.26	\$	506,134.12	\$	164,554.42		
		_								-							
		7	Total Fund	ling A	dder Re	venu	ies Collected	\$	505,514.86	-	\$ 9,922.20	\$	515,437.06	\$	515,437.06		

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06	2006 2006	Q1 Q2	-			-	0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	Apr-06 May-06	2006	Q2 Q2					4.14%		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2007 Q4 2008 Q1	5.14%	5.18%	Sep-06	2006	Q3					4.59%		-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	-			-	4.59%	-	-
2008 Q3 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2000	Q1					4.59%		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%	Mar-07 Apr-07	2007 2007	Q1 Q2	-				4.59% 4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55%	4.34%	Jun-07	2007	Q2	-			-	4.59%	-	-
2010 Q3 2010 Q4	0.89% 1.20%	4.66% 4.01%	Jul-07 Aug-07	2007 2007	Q3 Q3	-				4.59% 4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-			-	5.14%	-	-
2011 Q3 2011 Q4	1.47% 1.47%	4.29% 4.29%	Nov-07 Dec-07	2007 2007	Q4 Q4				:	5.14% 5.14%	-	
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08	2008	Q1	-			-	5.14%	-	-
2012 Q3 2012 Q4	1.47%	4.29%	Mar-08 Apr-08	2008 2008	Q1 Q2	-			-	5.14% 4.08%	-	-
			May-08	2008	Q2	-			-	4.08%	-	-
			Jun-08 Jul-08	2008	Q2 Q3	-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3				-	3.35%		
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4				-	3.35% 3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09	2009	Q1	-			-	2.45%	-	-
			Feb-09 Mar-09	2009 2009	Q1 Q1	-			-	2.45% 2.45%	-	-
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09 Jun-09	2009	Q2 Q2	-			-	1.00%	-	
			Jul-09	2009	Q3				_	1.00% 0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009 2009	Q3 Q4	-				0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4				-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10 May-10	2010 2010	Q2 Q2	-				0.55% 0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10 Sep-10	2010	Q3 Q3	-				0.89% 0.89%	-	-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4					1.20% 1.20%	-	-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11 Apr-11	2011	Q1 Q2	-			-	1.47% 1.47%	-	-
			May-11	2011	Q2	-			-	1.47%	-	-
			Jun-11	2011	Q2 Q3				-	1.47%	-	-
			Jul-11 Aug-11	2011	Q3				-	1.47% 1.47%		
			Sep-11	2011	Q3	-			-	1.47%	-	-
			Oct-11 Nov-11	2011	Q4 Q4	-				1.47% 1.47%	-	-
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12			-			-	1.47%	-	-
			Feb-12 Mar-12	2012	Q1 Q1				:	1.47% 1.47%	-	-
			Apr-12	2012	Q2	-			-	1.47%	-	-
			May-12						-	1.47% 1.47%	-	-
			Jun-12 Jul-12			-			-	1.47%		
			Aug-12	2012	Q3	-			-	1.47%	-	-
			Sep-12 Oct-12	2012					-	1.47% 1.47%	-	-
			Nov-12	2012						1.47%	-	
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_CK-Res_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM& (from	A 1 Sheet 5)	Exper	tization nse Sheet 5)	 ulative OM&A Amortization nse	 ulative OM&A Amortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	OM&A	tization
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	73,226.54	\$	2,711.46	\$ 75,938.01	\$ 37,969.00	1.14%	\$	431.90
2010	\$	290,422.39	\$	8,692.74	\$ 375,053.14	\$ 225,495.57	0.80%	\$	1,798.33
2011	\$	251,165.92	\$	14,560.55	\$ 640,779.60	\$ 507,916.37	1.47%	\$	7,466.37
2012	\$	64,754.42	\$	14,560.55	\$ 720,094.57	\$ 680,437.08	1.47%	\$	10,002.43
Cumulati	ve Interes	t to 2011						\$	9,696.60
Cumulati	ve Interes	t to 2012						\$	19.699.02

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those eats is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was inditally designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006		2007	2008	2009	2010	2011	20	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	\$	-	\$ -	\$ 80,491.70	\$ 314,672.80	\$ 285,724.73	\$	95,952.57	\$ 776,841.79
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ -	\$	-	\$ -	\$ 431.90	\$ 1,798.33	\$ 7,466.37			\$ 9,696.60
Sheet 8A (Interest calculated on monthly balances)										\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$ -	\$		\$ -	\$ 431.90	\$ 1,798.33	\$ 7,466.37			\$ 9,696.60
SMFA Revenues (from Sheet 8)	\$ -	\$		\$	\$ -	\$ 98,119.79	\$ 249,804.38	\$	157,590.69	\$ 505,514.86
SMFA Interest (from Sheet 8)	\$ -	\$		\$	\$	\$ 225.75	\$ 2,732.72	\$	6,963.73	\$ 9,922.20
Net Deferred Revenue Requirement	\$ -	\$		\$	\$ 80,923.59	\$ 218,125.59	\$ 40,654.00	-\$	68,601.85	\$ 271,101.32
Number of Metered Customers (average for 2012 test year)							,		28649	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for co	ellection or refunding		1		
	cremental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	690,585.82		
SMFA Reve	enues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$	515,437.06		
	d Revenue Requirement	\$	175,148.76)	
SMDR	November 1, 2012 to October 31, 2013	\$	0.51	>	M
Check: For	ecasted SMDR Revenues	s	175.331.88	J	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 95,952.57)	
SMIRR	\$ 0.28		_	Match
Check: Forecasted SMIRR Revenues	\$ 96,260.64	_	J	

Entegrus_SMModel_CK-Res_20120907 Tab: 9. SMFA_SMDR_SMIRR

 Entegrus Powerlines II SM Final Disposition – Interrogatory Respons Board File No.: EB-2012-02 Date Filed: September 7, 20	ses :89
Attachment C	
Smart Meter Model	
CK GS<50kW	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates

effective:

November 1, 2012

Last COS Re-based Year

2010

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential									0
General Service < 50 kW					862	1,157	127		2146
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	0	862	1157	127	0	2146
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	40.17%	94.08%	100.00%	0.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	862	1157	127	0	2146
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable calculations	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter				296,656	398,179	43,707		\$ 738,542
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				192,722	258,677	28,394		\$ 479,793
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ -	\$ 489,378	\$ 656,856	\$ 72,101	\$ -	\$ 1,218,335
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type								
1.2.1 Collectors		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	ş -
1.2.2 Repeaters (may include radio licence, etc.)	Computer Hardware				12,012	16,123	1,770		\$ 29.905
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)	-	\$ -	s -	s -	\$ 12,012	\$ 16,123	\$ 1,770	\$ -	\$ 29,905
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.3.1 Computer Hardware	Computer Hardware				18,288	24,546	2,694		\$ 45,528
1.3.2 Computer Software	Computer Software				4,425	5,939	652		\$ 11,016
1.3.3 Computer Software Licences & Installation (includes hardware and software)									\$ -
(may include AS400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	\$ 22,713	\$ 30,486	\$ 3,346	\$ -	\$ 56,544
							<u> </u>		
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4.1 Activiation Fees	Applications Software				3,255	4,369	480		\$ 8,104
Total Wide Area Network (WAN)		\$ -	<u>\$ -</u>	\$ -	\$ 3,255	\$ 4,369	\$ 480	\$ -	\$ 8,104
	Asset Type								
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.5.1 Customer Equipment (including repair of damaged equipment)	Smart Meter				5,986	8,035	882		\$ 14,904
1.5.2 AMI Interface to CIS									\$ -
1.5.3 Professional Fees									\$ -
1.5.4 Integration									\$ -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									s -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 5,986	\$ 8,035	\$ 882	\$ -	\$ 14,904
Total Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 533,344	\$ 715,869	\$ 78,579	\$ -	\$ 1,327,792
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
(Please provide a descriptive atte and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications	Computer Software								
infrastructure that exceed those specified in O.Reg 425/06									\$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software								\$ -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.									\$ -
Total Capital Costs Beyond Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs		\$ - \$ -	\$ -	\$ - \$ -	\$ - \$ 533,344	\$ - \$ 715,869	\$ - \$ 78,579	\$ - \$ -	\$ - \$ 1,327,792
		\$ -	\$ -	\$ -		\$ 715,869	\$ 78,579	\$ -	
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -		\$ 715,869 Audited Actual	\$ - 78,579 Audited Actual	\$ -	
Total Smart Meter Capital Costs 2 OM&A Expenses		\$ -	\$ -		\$ 533,344		Audited Actual		\$ 1,327,792
Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		\$ -	\$ -		\$ 533,344 Audited Actual	Audited Actual		Forecast	\$ 1,327,792
Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD) 2.1.1 Maintenance (may include meter revertication costs, etc.)		\$ -	\$ -		\$ 533,344 Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 1,327,792 \$ 12,836

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)								
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				481	505	338	296	\$ 1,621
2.3.2 Software Maintenance (may include maintenance support, etc.)				1,874	1,405	913	6,721	\$ 10,913
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 2,355	\$ 1,910	\$ 1,251	\$ 7,017	\$ 12,533
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								\$ -
2.5.4 Change Management (may include training, etc.)								\$ -
2.5.5 Administration Costs				63	0	0	0	\$ 63
2.5.6 Other AMI Expenses (plasse specify)				665	209	-2,046	-2,500	-\$ 3,672
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 728	\$ 209	-\$ 2,046	-\$ 2,500	-\$ 3,609
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 7,308	\$ 5,513	\$ 4,423	\$ 4,517	\$ 21,760
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive title and identify nature of beyond minimum functionality costs)	Audited Actual							
2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								s -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								s -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.				627	25,958	20,294	0	\$ 46,879
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 627	\$ 25,958	\$ 20,294	\$ -	\$ 46,879
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 7,935	\$ 31,471	\$ 24,717	\$ 4,517	\$ 68,639
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	\$ -	\$ -	\$ 495,364	\$ 664,892	\$ 72,983	\$ -	\$ 1,233,239
3.1.2 Computer Hardware	\$ -	\$ -	\$ -	\$ 30,300	\$ 40,669	\$ 4,464	\$ -	\$ 75,433
3.1.3 Computer Software	\$ -	\$ -	s -	\$ 4,425	\$ 5,939	\$ 652	\$ -	\$ 11,016
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	\$ -	\$ 3,255	\$ 4,369	\$ 480	\$ -	\$ 8,104
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 533,344	\$ 715,869	\$ 78,579	\$ -	\$ 1,327,792
3.2 OM&A Costs						Error		
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 7,935	\$ 31,471	\$ 24,717	\$ 4,517	\$ 68,639

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital	2000	2001	2000	2000	20.0	2011	iutoi
Capital Structure ¹							
Deemed Short-term Debt Capitalization					4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	56.0%	56.0%	56.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iotai	100.076	100.076	100.078	100.078	100.078	100.078	100.078
Cost of Capital Parameters							
Deemed Short-term Debt Rate					2.07%	2.07%	2.07%
Long-term Debt Rate (actual/embedded/deemed) ²	7.04%	7.04%	7.04%	7.04%	5.87%	5.87%	5.87%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.85%	9.85%	9.85%
Return on Preferred Shares							
WACC	8.02%	8.02%	7.96%	7.89%	7.31%	7.31%	7.31%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	10.070	10.070	101070	10.070	10.070	10.070	10.070
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%) Computer Software - years	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Cital Motors Contrate	070	070	070	070	070	070	070
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
11		70	70	.2270			70

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



					(E)									
	Chatham-Kent Hydro Inc.													_
Net Fixed Assets - S	mart Meters	2006		2007		2008		2009		2010		2011	201	2 and later
Gross Book Val														
Opening B Capital Add	ditions during year (from Smart Meter Costs)	\$ -	\$:	\$		\$. \$	495,364	\$	495,364 664,892	\$	1,160,256 72,983	\$	1,233,239
Retirement Closing Ba	ts/Removals (if applicable)	\$ -	\$		\$	-	\$	495,364	\$	1,160,256	\$	1,233,239	\$	1,233,239
Accumulated D		=======================================												
Opening B	alance on expense during year	s .	\$		\$		-\$	16,512	-\$ -\$	16,512 55,187	-\$ -\$	71,699 79,783	-\$ -\$	151,483 82,216
Retirement Closing Ba	ts/Removals (if applicable)				·		0	16,512	-\$	71,699		151,483	-\$	233,699
		<u> </u>	3		3		-5	10,312	-0	71,099	-\$	131,403	-9	233,099
Net Book Value Opening B	alance	s -	\$		\$		\$	-	\$	478,852	\$	1,088,556	\$	1,081,756
Closing Ba Average N	alance et Book Value	\$ -	\$	-	\$	-	\$	478,852 239,426	\$	1,088,556 783,704	\$	1,081,756 1,085,156	\$	999,540 1,040,648
Net Fixed Assets - C	omputer Hardware													
Gross Book Val	lue													
Opening B Capital Add	ditions during year (from Smart Meter Costs)	\$ -	\$		\$:	\$	30,300	\$	30,300 40,669	\$	70,969 4,464	\$	75,433
Retirement Closing Ba	ts/Removals (if applicable)	s -	\$	-	\$		\$	30,300	\$	70,969	\$	75,433	\$	75,433
Accumulated D														
Opening B	alance on expense during year	\$ - \$ -	\$		\$		\$	3,030	-\$ -\$	3,030 10,127	-\$ -\$	13,157 14,640	-\$ -\$	27,797 15,087
Retirement	ts/Removals (if applicable)	•			•		-9	3,030	-9		-9		-9	
Closing Ba		<u> </u>	3		3		-3	3,030	-3	13,157	-3	27,797	-3	42,884
Net Book Value Opening B	alance	s -	\$		\$		\$		\$	27,270	\$	57,812	\$	47,636
Closing Ba Average N	alance et Book Value	\$ - \$ -	\$		\$		\$	27,270 13,635	\$	57,812 42,541	\$	47,636 52,724	\$	32,549 40,093
Net Fixed Assets - C	computer Software (including Applications Soft	ware)												
Gross Book Val														
Opening B Capital Add	alance ditions during year (from Smart Meter Costs)	s -	\$		\$ \$	- :	\$ \$	7,680	\$ \$	7,680 10,309	\$ \$	17,989 1,132	\$	19,120
Retirement Closing Ba	ts/Removals (if applicable)	S -	S		S		S	7.680	S	17.989	S	19,120	S	19,120
Accumulated D				-										
Opening B		\$ -	\$		\$	-	\$	1,280	-\$ -\$	1,280 4,278	-\$ -\$	5,558 6,185	-\$ -\$	11,743 6,373
Retirement Closing Ba	ts/Removals (if applicable)	•	9		•		-9	1,280	-\$	5,558		11,743	-\$	18,117
•		<u> </u>	3		3		-5	1,200	-0	3,336	-\$	11,743	-9	10,117
Net Book Value Opening B	alance	s -	\$		\$		\$		\$	6,400	\$	12,431	\$	7,377
Closing Ba Average N	alance et Book Value	\$ - \$ -	\$	-	\$	-	\$	6,400 3,200	\$	12,431 9,415	\$	7,377 9,904	\$	1,004 4,191
Net Fixed Assets - To	ools and Equipment													
Gross Book Val														
Opening B Capital Add	ditions during year (from Smart Meter Costs)	\$ -	\$:	\$		\$		\$		\$		\$	
Retirement Closing Ba	ts/Removals (if applicable)	s -	\$	-	\$		\$		\$		\$		\$	
Accumulated D		 -												
Opening B	alance on expense during year	\$ - \$ -	\$		\$	-	\$		\$		\$	-	\$	-
Retirement Closing Ba	ts/Removals (if applicable)	\$					9						•	
							-						<u> </u>	
Net Book Value Opening B	alance	\$ - \$ -	\$		\$ S		\$		s s		\$		\$	
Closing Ba Average N	et Book Value	\$ -	\$	-	\$		\$		\$	-	\$	•	\$	-
Net Fixed Assets - O	ther Equipment													
Gross Book Val														
Opening B Capital Add	ditions during year (from Smart Meter Costs)	\$ -	\$		\$		\$		\$		\$		\$	
Retirement Closing Ba	ts/Removals (if applicable) alance	\$ -	\$		\$		\$		\$		\$		\$	
Accumulated D	epreciation													
Opening B	alance on expense during year	\$ - \$ -	\$		\$		\$		\$		\$		\$	-
	ts/Removals (if applicable)	S .	\$		S		\$		S		\$		S	
Net Book Value		<u> </u>	4		-		-		-		Ψ		ų.	
Net Book Value Opening B Closing Ba	alance	ş -	\$ \$	-	s s	-	\$		\$ S	-	\$		\$	-
	et Book Value	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Entegrus_SMModel_CK-SmGS_20120907 4. SM_Assets_and_Rate_Base

Average Net Fixed Asset Values (from Sheet 4)		2006		2007		2008		2009		2010		2011	201	12 and Later
Smart Meters	\$		\$		\$		\$	239.426	\$	783.704	s	1.085.156	\$	1,040,648
Computer Hardware	\$	-	\$	-	\$	-	\$	13,635	\$	42,541	\$	52,724	\$	40,093
Computer Nationale Computer Software	Š		\$		\$		\$	3,200	\$	9,415	\$	9,904	\$	4,191
Tools & Equipment	\$	_	\$	_	\$	_	\$	5,200	\$	3,410	s	5,504	\$	-,131
Other Equipment	Š	_	\$	_	Š		Š	_	ŝ		Š	_	\$	_
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	256,261	\$	835,660	\$	1,147,784	\$	1,084,931
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	7,935	\$	31,471	\$	24,717	\$	4,517
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	1,190	\$	4,721	\$	3,708	\$	678
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	257,451	\$	840,381	\$	1,151,492	\$	1,085,609
Return on Rate Base														
Capital Structure									•	00.015	_	40.000		10.101
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$		\$	33,615	\$	46,060	\$	43,424
Deemed Long Term Debt	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	145,975 111,476	\$ \$	470,613	\$	644,835 460,597	\$ \$	607,941
Equity Preferred Shares	\$	-	\$	-	\$	-	\$	111,476	\$	336,152	\$	460,597	\$	434,244
Total Capitalization	\$		\$		\$		\$	257.451	\$	840,381	\$	1,151,492	\$	1,085,609
			·							,		, . , .	·	,,
Return on									•		_	0.50		
Deemed Short Term Debt	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	10,277	\$ \$	696	\$	953	\$ \$	899
Deemed Long Term Debt	\$ \$	-	\$	-	\$	-	\$	10,277	\$	27,625 33,111	\$	37,852 45,369	\$	35,686 42,773
Equity Preferred Shares	\$	-	\$	-	\$	-	\$	10,033	\$	33,111	\$	45,369	\$	42,773
Total Return on Capital	\$		\$		\$		\$	20,310	\$	61,432	\$	84,174	\$	79,358
·														
Operating Expenses	\$	-	\$	-	\$	-	\$	7,935	\$	31,471	\$	24,717	\$	4,517
Amortization Expenses (from Sheet 4)			_				_							
Smart Meters	\$	-	\$	-	\$	-	\$	16,512	\$	55,187	\$	79,783	\$	82,216
Computer Hardware	\$	-	\$	-	\$	-	\$	3,030	\$	10,127	\$	14,640	\$	15,087
Computer Software Tools & Equipment	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	1,280	\$ \$	4,278	\$ \$	6,185	\$ \$	6,373
Other Equipment	ş S	-	\$	-	\$	-	ą.	-	\$	-	\$	-	\$	-
Total Amortization Expense in Year	\$		\$		\$		\$	20,822	\$	69,592	\$	100,608	\$	103,676
Incremental Revenue Requirement before Taxes/PILs	\$		\$		\$		\$	49,067	\$	162,495	\$	209,499	\$	187,551
•														
Calculation of Taxable Income			•		_			= 05-		04.47	•	0.4.74		
Incremental Operating Expenses	\$ \$	-	\$ \$	-	\$ \$	-	\$	7,935	\$ \$	31,471 69,592	\$	24,717	\$ \$	4,517
Amortization Expense Interest Expense	\$	-	\$	-	ė,	-	ф С	20,822 10,277	\$	69,592 28,321	\$ \$	100,608 38,805	\$	103,676 36,585
•	\$		\$		<u>\$</u>		9	10,277	\$	33,111	\$	45,369	\$	42,773
Net Income for Taxes/PILs	*	-	Ψ	-	Þ	-	ф	.,	*	,		.,	•	, -
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	802.29	\$	4,059.49	\$	11,160.68	\$	17,162.28
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	49,869	\$	166,554	\$	220,660	\$	204,713

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA	\$ - \$ - \$ - \$ - \$ - 8% \$ -	\$ - \$ - \$ - \$ - \$ - 8%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 495,364.29 \$ 495,364.29 \$ 247,682.14 \$ 247,682.14 47 8% \$ 19,814.57	\$ 475,549.71 \$ 664,891.51 \$ 1,140,441.22 \$ 332,445.75 \$ 807,995.47 47 8% \$ 64,639.64	\$ 1,075,801.58 \$ 72,982.91 \$ 1,148,784.49 \$ 36,491.45 \$ 1,112,293.04 47 8% \$ 88,983.44	\$ 1,059,801.05 \$ - \$ 1,059,801.05 \$ - \$ 1,059,801.05 47 8% \$ 84,784.08
Closing UCC	\$ -	\$ -	\$ -	\$ 475,549.71	\$ 1,075,801.58	\$ 1,059,801.05	\$ 975,016.96
UCC - Computer Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Computer Hardware Capital Additions Computer Software Retirements/Removals (if applicable)	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 30,299.67 \$ 4,424.99	\$ 25,175.38 \$ 40,669.05 \$ 5,939.35	\$ 45,120.01 \$ 4,464.10 \$ 651.94	\$ 24,013.14 \$ - \$ -
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 34,724.66 \$ 17,362.33 \$ 17,362.33 50	\$ 71,783.78 \$ 23,304.20 \$ 48,479.58 50	\$ 50,236.06 \$ 2,558.02 \$ 47,678.03 50	\$ 24,013.14 \$ - \$ 24,013.14 50
CCA Rate CCA Closing UCC	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 9,549.28 \$ 25,175.38	\$ 26,663.77 \$ 45,120.01	\$ 26,222.92 \$ 24,013.14	\$ 13,207.23 \$ 10,805.91
UCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Tools & Equipment Capital Additions Other Equipment Retirements/Removals (if applicable)	\$ - \$ - \$ -	\$ \$ \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
CCA Rate Class CCA Rate CCA Closing UCC	\$ 20% \$ - \$ -	\$ 20% \$ -	8 20% \$ -	8 20% \$ -	8 20% \$ -	\$ 20% \$ -	8 20% \$ -

PILs Calculation

			2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME	TAX														
	Net Income	\$	_	\$	-	\$	-	\$	10,032.88	\$	33,111.01	\$	45,368.77	\$	42,772.99
	Amortization	\$	_	\$	-	\$	-	\$	20,822.15	\$	69,592.36	\$	100,608.18	\$	103,675.95
	CCA - Smart Meters	\$	_	\$	-	\$	-	-\$	19,814.57	-\$	64,639.64	-\$	88,983.44	-\$	84,784.08
	CCA - Computers	\$	-	\$	-	\$	-	-\$	9,549.28	-\$	26,663.77	-\$	26,222.92	-\$	13,207.23
	CCA - Applications Software	\$	_	\$	-	\$	-	-\$	1,627.62	-\$	3,812.26	-\$	2,424.44	-\$	239.80
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	Change in taxable income	\$	-	\$	-	\$	-	-\$	136.45	\$	7,587.70	\$	28,346.15	\$	48,217.82
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$	-	\$	-	-\$	45.03	\$	2,352.19	\$	8,007.79	\$	12,657.18
ONTARI	O CAPITAL TAX														
	Smart Meters	\$	_	\$	-	\$	-	\$	478,852.14	\$	1,088,556.31	\$	1,081,756.07	\$	999,540.16
	Computer Hardware	\$	_	\$	-	\$	-	\$	27,269.71	\$	57,811.92	\$	47,635.87	\$	32,549.30
	Computer Software	\$		s		•		s	6.400.20	\$	12.430.64	s	7.377.30	s	1.003.84
	(Including Application Software)	Ф	-	Ф	-	Ф	-	φ	6,400.20	Ф	12,430.04	Þ	1,311.30	٠	1,003.04
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Rate Base	\$	-	\$	-	\$	-	\$	512,522.04	\$	1,158,798.87	\$	1,136,769.24	\$	1,033,093.29
	Less: Exemption							\$	126,080.42	\$	291,437.91				
	Deemed Taxable Capital	\$		\$		\$		\$	386,441.62	\$	867,360.95	\$	1,136,769.24	\$	1,033,093.29
	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	869.49	\$	650.52	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	45.03	\$	2,352.19	\$	8,007.79	\$	12,657.18
	Change in OCT	\$	-	\$	-	\$	-	\$	869.49	\$	650.52	\$	-	\$	-
	PILs	\$	٠	\$	-	\$	-	\$	824.46	\$	3,002.71	\$	8,007.79	\$	12,657.18
_															
Gross	Up PILs														
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	67.21	\$	3,408.97	\$	11,160.68	\$	17,162.28
	Change in OCT	\$	-	\$	-	\$	-	\$	869.49	\$	650.52	\$	-	\$	
	PILs	\$	-	\$	-	\$		\$	802.29	\$	4,059.49	\$	11,160.68	\$	17,162.28

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
Interest Rates	and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06		Q1	\$ -		0.00%		\$ -		
2006 Q3	4.59%	5.05%	Mar-06		Q1	\$ -		0.00% \$		\$ -		
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%	Apr-06 May-06		Q2 Q2	\$ - \$ -		4.14% S 4.14% S		\$ - \$ -		
2007 Q1 2007 Q2	4.59%	4.72%	Jun-06		Q2 Q2	\$ -		4.14%		\$ -		
2007 Q3	4.59%	5.18%	Jul-06		Q3	\$ -		4.59%	•	\$ -		
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	\$ -		4.59%	•	\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%	•	\$ -		
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006	Q4 Q4	\$ - \$ -		4.59% S	•	\$ - \$ -		
2008 Q3 2008 Q4	3.35%	5.43%		2006	Q4 Q4	\$ -		4.59%		\$ -	\$ -	
2009 Q1	2.45%	6.61%		2007	Q1	\$ -		4.59%	•	\$ -	•	
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	\$ -		4.59%	\$ -	\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ - \$		4.59%		\$ -		
2010 Q1 2010 Q2	0.55% 0.55%	4.34% 4.34%	May-07 Jun-07	2007	Q2 Q2	\$ - \$ -		4.59% S		\$ - \$ -		
2010 Q2 2010 Q3	0.89%	4.66%	Jul-07		Q2 Q3	\$ -		4.59%		\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		\$ -		
2011 Q2	1.47%	4.29%	Oct-07		Q4	\$ -		5.14%		\$ -		
2011 Q3	1.47%	4.29%	Nov-07		Q4	\$ -		5.14%	•	\$ -	•	
2011 Q4 2012 Q1	1.47%	4.29% 4.29%	Dec-07 Jan-08		Q4 Q1	\$ - \$ -		5.14% S		\$ - \$ -	\$ -	
2012 Q1 2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ -		5.14%		\$ - \$ -		
2012 Q2	1.47%	4.29%	Mar-08		Q1	\$ -		5.14%		\$ -		
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ -		4.08%		\$ -		
			May-08		Q2	\$ -		4.08%		\$ -		
			Jun-08		Q2	\$ -		4.08%		\$ -		
				2008	Q3 Q3	\$ - \$ -		3.35% S		\$ - \$ -		
			Aug-08 Sep-08		Q3	\$ -		3.35%		\$ -		
			Oct-08		Q4	\$ -		3.35%	•	\$ -		
			Nov-08	2008	Q4	\$ -		3.35%	\$ -	\$ -		
			Dec-08		Q4	\$ -		3.35%	•	\$ -	\$ -	
			Jan-09	2009	Q1	\$ - \$		2.45% 9		\$ -		
				2009 2009	Q1 Q1	\$ - \$ -		2.45% S		\$ - \$ -		
				2009	Q2	\$ -		1.00%	•	\$ -		
				2009	Q2	\$ -		1.00% 3	, \$ -	\$ -		
				2009	Q2	\$ -		1.00% 3		\$ -		
				2009	Q3	\$ -		0.55%	•	\$ -		
				2009	Q3	\$ - \$		0.55%	•	\$ -		
			Sep-09 Oct-09	2009	Q3 Q4	\$ - \$ -		0.55% S		\$ - \$ -		
			Nov-09		Q4	\$ -		0.55% 3		\$ -		
			Dec-09	2009	Q4	\$ -		0.55%		\$ -	\$ -	
			Jan-10		Q1	\$ -		0.55%	•	\$ -		
			Feb-10		Q1	\$ -		0.55%		\$ -		
			Mar-10 Apr-10	2010	Q1 Q2	\$ - \$ -		0.55% S		\$ - \$ -		
			May-10		Q2 Q2	\$ -		0.55% 3		\$ -		\$ 0.51
			Jun-10		Q2	\$ -	\$ 2.14	0.55%	•	\$ 2.14		\$ 0.51
			Jul-10	2010	Q3	\$ 2.14	\$ 2,118.98	0.89%		\$ 2,121.13		\$ 0.51
			Aug-10		Q3	\$ 2,121.13	\$ 1,435.34	0.89%		\$ 3,558.04		\$ 0.51
			Sep-10		Q3	\$ 3,556.47	\$ 1,170.41	0.89%		\$ 4,729.53		\$ 0.51
			Oct-10 Nov-10		Q4 Q4	\$ 4,726.89 \$ 5,894.60	\$ 1,167.71 \$ 1,166.57	1.20% S		\$ 5,899.33 \$ 7,067.07		\$ 0.51 \$ 0.51
			Dec-10		Q4	\$ 7,061.18	\$ 2,862.78	1.20% 3		\$ 9,931.02	\$ 9,945.85	\$ 0.51
			Jan-11		Q1	\$ 9,923.96	\$ 1,101.98	1.47%		\$ 11,038.11	. 2,2 .2.00	\$ 0.51
			Feb-11		Q1	\$ 11,025.95	\$ 1,149.98	1.47%		\$ 12,189.44		\$ 0.51
				2011	Q1	\$ 12,175.93	\$ 1,288.07	1.47%		\$ 13,478.93		\$ 0.51
				2011	Q2	\$ 13,464.01 \$ 14.561.86	\$ 1,097.85	1.47% 5		\$ 14,578.35 \$ 16,019.57		\$ 0.51
			May-11 Jun-11	2011	Q2 Q2	\$ 14,561.86 \$ 16,001.73	\$ 1,439.86 \$ 2,374.32	1.47% 5		\$ 16,019.57 \$ 18,395.65		\$ 0.96 \$ 0.96
				2011	Q3	\$ 18,376.05	\$ 2,396.61	1.47%		\$ 20,795.18		\$ 0.96
			Aug-11		Q3	\$ 20,772.67	\$ 2,635.89	1.47%		\$ 23,434.01		\$ 0.96
			Sep-11	2011	Q3	\$ 23,408.56	\$ 2,566.26	1.47%		\$ 26,003.51		\$ 0.96
			Oct-11		Q4	\$ 25,974.83	\$ 2,372.51	1.47%				\$ 0.96
			Nov-11 Dec-11		Q4 Q4	\$ 28,347.34 \$ 31,072.20	\$ 2,724.85 \$ 4,317.89	1.47% S		\$ 31,106.93 \$ 35,428.15	\$ 25,741.90	\$ 0.96 \$ 0.96
			D00-11	2011	Q**	ψ 31,072.20	Ψ,517.09	1.41/0	, 30.00	ψ 55, 4 20.15	20,741.90	Ų 0.30

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral															Board A	Approved
	and Variance	CWIP				O	pening Balance	Fu	nding Adder	Interest						Smart Me	ter Funding
Interest Rates	Accounts	01111	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	Clo	sing Balance	Ann	ual amounts	Adder (fi	rom Tariff)
			Jan-12	2012	Q1	\$	35,390.09	\$	4,377.45	1.47%	\$ 43.35	\$	39,810.89			\$	0.96
			Feb-12	2012	Q1	\$	39,767.54	\$	4,371.64	1.47%	\$ 48.72	\$	44,187.90			\$	0.96
			Mar-12	2012	Q1	\$	44,139.18	\$	4,390.31	1.47%	\$ 54.07	\$	48,583.56			\$	0.96
			Apr-12	2012	Q2	\$	48,529.49	\$	3,940.77	1.47%	\$ 59.45	\$	52,529.71			\$	0.96
			May-12	2012	Q2	\$	52,470.26	-\$	152.79	1.47%	\$ 64.28	\$	52,381.75				
			Jun-12	2012	Q2	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Jul-12	2012	Q3	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Aug-12	2012	Q3	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Sep-12	2012	Q3	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Oct-12	2012	Q4	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Nov-12	2012	Q4	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56				
			Dec-12	2012	Q4	\$	52,317.47	\$	-	1.47%	\$ 64.09	\$	52,381.56	\$	17,645.88		
			Total Fund	ling A	dder Re	venu	ues Collected	\$	52,317.47	=	\$ 1,016.16	\$	53,333.63	\$	53,333.63		

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

						Account 1550 -	Sub-accounts Opera	aulig Expelises, A	mortization Expen	ses, Carryin	g Charges	
Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -			1	0.00%	_	_
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	-			-	0.00%	-	-
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%	Apr-06 May-06	2006	Q2 Q2					4.14% 4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	-			-	4.59%	-	-
2007 Q4 2008 Q1	5.14% 5.14%	5.18% 5.18%	Aug-06 Sep-06	2006 2006	Q3 Q3	-				4.59% 4.59%	-	-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	-			-	4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	-			-	4.59%	-	-
2008 Q4 2009 Q1	3.35% 2.45%	5.43% 6.61%	Dec-06 Jan-07	2006 2007	Q4 Q1	-				4.59% 4.59%	-	-
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	-			-	4.59%	-	-
2009 Q4 2010 Q1	0.55% 0.55%	4.66% 4.34%	Apr-07 May-07	2007 2007	Q2 Q2	-				4.59% 4.59%	-	
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	-			-	4.59%	-	-
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	-			-	4.59%	-	-
2010 Q4 2011 Q1	1.20% 1.47%	4.01% 4.29%	Aug-07 Sep-07	2007	Q3 Q3	-				4.59% 4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-			-	5.14%	-	-
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	-			-	5.14%	-	-
2011 Q4 2012 Q1	1.47% 1.47%	4.29% 4.29%	Dec-07 Jan-08	2007	Q4 Q1	-				5.14% 5.14%	-	
2012 Q2	1.47%	4.29%	Feb-08	2008	Q1	-			-	5.14%	-	-
2012 Q3	1.47%	4.29% 4.29%	Mar-08	2008	Q1	-			-	5.14%	-	-
2012 Q4	1.47%	4.29%	Apr-08 May-08	2008	Q2 Q2	-				4.08% 4.08%	-	-
			Jun-08	2008	Q2	-			-	4.08%	-	-
			Jul-08	2008	Q3 Q3	-			-	3.35%	-	
			Aug-08 Sep-08	2008 2008	Q3 Q3	-				3.35% 3.35%	-	-
			Oct-08	2008	Q4	-			-	3.35%	-	-
			Nov-08	2008	Q4	-			-	3.35%	-	-
			Dec-08 Jan-09	2008	Q4 Q1	-				3.35% 2.45%	-	-
			Feb-09	2009	Q1	-			-	2.45%	-	-
			Mar-09	2009	Q1	-			-	2.45%	-	-
			Apr-09 May-09	2009	Q2 Q2	-				1.00%	-	-
			Jun-09	2009	Q2	-			-	1.00%	-	-
			Jul-09	2009	Q3	-			-	0.55%	-	-
			Aug-09 Sep-09	2009	Q3 Q3	-				0.55% 0.55%	-	-
			Oct-09	2009	Q4	-			-	0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09 Jan-10	2009	Q4 Q1	-				0.55% 0.55%	-	-
			Feb-10	2010	Q1	-			-	0.55%	-	-
			Mar-10	2010 2010	Q1 Q2	-			-	0.55% 0.55%	-	-
			Apr-10 May-10	2010	Q2 Q2	-				0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89% 0.89%	-	-
			Aug-10 Sep-10	2010 2010	Q3 Q3	-			:	0.89%		-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4	-				1.20% 1.20%	-	
			Jan-11	2010	Q1] :	1.47%		-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11 Apr-11	2011	Q1 Q2					1.47% 1.47%	-	
			May-11	2011	Q2	-			-	1.47%	-	-
			Jun-11	2011	Q2	-			-	1.47%	-	-
			Jul-11	2011	Q3 Q3	-				1.47% 1.47%	-	-
			Aug-11 Sep-11	2011	Q3	-			:	1.47%		-
			Oct-11	2011	Q4	-			-	1.47%	-	-
			Nov-11 Dec-11	2011	Q4 Q4					1.47% 1.47%	-	-
			Jan-12	2012	Q1	-				1.47%		-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12	2012	Q1 Q2	-			-	1.47% 1.47%		-
			May-12	2012	Q2	-] -	1.47%	-	-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12 Aug-12	2012	Q3 Q3	-				1.47% 1.47%	-	
			Sep-12	2012	Q3	-				1.47%	-	-
			Oct-12	2012	Q4	-			-	1.47%	-	-
			Nov-12 Dec-12	2012	Q4 Q4	-				1.47% 1.47%		-
			260-12	2012	4.4						-	,

Entegrus_SMModel_CK-SmGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&/	A Sheet 5)	Expe	rtization Inse Insheet 5)	 ulative OM&A Amortization nse	 ulative OM&A Amortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	ОМ&А	tization
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	7,934.94	\$	20,822.15	\$ 28,757.09	\$ 14,378.54	1.14%	\$	163.56
2010	\$	31,470.61	\$	69,592.36	\$ 129,820.05	\$ 79,288.57	0.80%	\$	632.33
2011	\$	24,716.72	\$	100,608.18	\$ 255,144.95	\$ 192,482.50	1.47%	\$	2,829.49
2012	\$	4,516.89	\$	103,675.95	\$ 363,337.78	\$ 309,241.37	1.47%	\$	4,545.85
Cumulati	ve Interest	to 2011						\$	3,625.38
Cumulati	ve Interest	to 2012						\$	8,171,22

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those eats is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was inditally designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006	200	07	2008		2009	2010	2011	20	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	\$		\$		\$ 49,868.88	\$ 166,554.31	\$ 220,659.61	\$	204,713.11	\$ 641,795.91
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ -	\$ · 		\$	-	\$ 163.56	\$ 632.33	\$ 2,829.49			\$ 3,625.38
Sheet 8A (Interest calculated on monthly balances)											\$
X Sheet 8B (Interest calculated on average annual balances)	\$	\$	-	\$	-	\$ 163.56	\$ 632.33	\$ 2,829.49			\$ 3,625.38
SMFA Revenues (from Sheet 8)	\$ -	\$	-	\$	-	\$ -	\$ 9,923.96	\$ 25,466.13	\$	16,927.38	\$ 52,317.47
SMFA Interest (from Sheet 8)	\$	\$		\$		\$	\$ 21.89	\$ 275.77	\$	718.50	\$ 1,016.16
Net Deferred Revenue Requirement	\$	\$	-	\$	-	\$ 50,032.44	\$ 157,240.78	\$ 197,747.21	\$	187,067.23	\$ 592,087.66
Number of Metered Customers (average for 2012 test year)										3083	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding		3.5	
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	440,708.17	
SMFA Reve	nues collected from 2006 to 2012 test year (inclusive)	\$	53,333.63	
	Simple Interest on SMFA Revenues I Revenue Requirement	\$	387,374.54	
SMDR	November 1, 2012 to April 30, 2016	\$	2.99	Match
Check: Fore	ecasted SMDR Revenues	s	387.163.14	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 204,713.11
SMIRR	\$ 5.53 Match
Check: Forecasted SMIRR Revenues	\$ 204,587.88

Entegrus_SMModel_CK-SmGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

	SM Final [Entegrus Powerlines Inc. Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
	Attachment D Smart Meter Model CK GS>50kW	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates

effective:

November 1, 2012

Last COS Re-based Year

2010

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Mater Capital Cost and Operational Expanse Date		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Tota	al
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Forecast							
Smart Meter Installation Plan										
Actual/Planned number of Smart Meters installed during the Calendar Year										
Residential General Service < 50 kW										0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	0	0		0	0		0
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed	•	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Percentage or Residential and GS < 50 kW Smart Meter Installations Completed Actual/Planned number of GS > 50 kW meters installed		0.00%	0.00%	0.00%		0.00%		0.00%		276
Other (please identify)					144	65	67			0
Total Number of Smart Meters installed or planned to be installed					144	65	67			276
1 Capital Costs										270
	Asset Type									
50	selected to enable calculations	Audited Actual	Forecast							
	art Meter				107,132	48,358	49,846			05,337
	art Meter				67,615	30,521	31,460			29,595
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$	•
1.1.3b Workforce Automation Software (may include fieldwork handheids, barcode hardware, etc.)									\$	
Total Advanced Metering Communications Devices (AMCD)		\$ -	<u>\$ -</u>	<u>\$ -</u>	\$ 174,747	\$ 78,879	\$ 81,306	\$ -	\$ 33	34,932
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type							_		
1.2.1 Collectors		Audited Actual	Forecast	\$						
1.2.2 Repeaters (may include radio licence, etc.)									\$	-
1.2.3 Installation (may include meter seats and rings, collector computer hardware, etc.)									\$	
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Forecast							
1.3.1 Computer Hardware Comp	nputer Hardware				3,199	1,444	1,489		s	6,132
1.3.2 Computer Software									s	
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS/400 disk space, backup and recovery computer, UPS, etc.)									s	
Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ ·	\$ 3,199	\$ 1,444	\$ 1,489	\$ -	\$	6,132
	Asset Type									
1.4 WIDE AREA NETWORK (WAN)	Addit Type	Audited Actual	Forecast							
	lications Software				5,723	2,583	2,663		\$ 1	10,970
Total Wide Area Network (WAN)		\$ -	\$ -	<u> </u>	\$ 5,723	\$ 2,583	\$ 2,663	\$ -		10,970
	Asset Type									
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		Audited Actual	Forecast							
	art Meter				1,397	631	650			2,678
1.5.2 AMI Interface to CIS									\$	•
1.5.3 Professional Fees									\$	-
1.5.4 Integration									\$	
1.5.5 Program Management									\$	•
1.5.6 Other AMI Capital		-							\$	
Total Other AMI Capital Costs Related to Minimum Functionality		\$ ·	<u> </u>	\$.	\$ 1,397	\$ 631	\$ 650	\$ -		2,678
Total Capital Costs Related to Minimum Functionality	=	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 185,067	\$ 83,537	\$ 86,108	<u>\$ -</u>	\$ 35	54,712
1.6 CAPITAL COSTS REYOND MINIMUM FUNCTIONALITY	Asset Type							_		
(Please provide a descriptive title and identify nature of beyond minimum functionality costs)		Audited Actual	Forecast							
1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06	nputer Software								\$	-
1.6.2 Costs for deployment of smart meters to customers other than residential Annii	lications Software									
and small general service	ilications Software								\$	-
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.									\$	
Total Capital Costs Beyond Minimum Functionality		s -	s -	s -	S -	\$ -	s -	S -	<u>s</u>	
Total Smart Meter Capital Costs		s -	\$	\$	\$ 185,067		\$ 86,108	\$ -	S 35	54,712
	•				y 103,007	y 03,337	2 00,100	* 	<u>ψ 35</u>	
OM&A Expenses 1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		Audited Actual	F :							
		Audited Actual	Audited Actual	Audited Actual				Forecast		4.000
2.1.1 Maintenance (may include mater reverification costs, etc.) 2.1.2 Other (please specify)					527	424	651	0	s s	1,602
2.1.2 Other (please specify) Total Incremental AMCD OM&A Costs		,			\$ 527	\$ 424	\$ 651			1,602

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Count Mater Control Control Countries Frances Pate	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				60	63	42	37	\$ 202
2.3.2 Software Maintenance (may include maintenance support, etc.)				234	175	114	839	\$ 1,362
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 294	\$ 238	\$ 156	\$ 876	\$ 1,564
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								\$ -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs				8	0	0	0	\$ 8
2.5.6 Other AMI Expenses (please specify)				83	26	57	-7,000	-\$ 6,834
(Disease Specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 91	\$ 26	\$ 57	-\$ 7,000	-\$ 6,826
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 912	\$ 688	\$ 864	-\$ 6,124	-\$ 3,660
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive ites and identify nature of beyond minimum functionally costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				0	0	0	0	s -
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	<u> </u>
Total Smart Meter OM&A Costs	\$ -	S -	s -	\$ 912	\$ 688	\$ 864	-\$ 6,124	-\$ 3,660
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	s -	s -	\$ 176,145	\$ 79,510	\$ 81,956	\$ -	\$ 337,610
3.1.2 Computer Hardware	\$ -	\$ -	s -	\$ 3,199	\$ 1,444	\$ 1,489	\$ -	\$ 6,132
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	\$ -	\$ 5,723	\$ 2,583	\$ 2,663	\$ -	\$ 10,970
3.1.7 Total Capital Costs	\$ -	<u>s</u> -	\$ -	\$ 185,067	\$ 83,537	\$ 86,108	\$ -	\$ 354,712
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 912	\$ 688	\$ 864	-\$ 6,124	-\$ 3,660

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization					4.0%	4.0%	4.0%
Deemed Long-term Debt Capitalization Deemed Equity Capitalization	50.0%	50.0%	53.3% 46.7%	56.7% 43.3%	56.0%	56.0%	56.0% 40.0%
Preferred Shares	50.0% 0.0%	50.0%	0.0%	0.0%	40.0%	40.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate					2.07%	2.07%	2.07%
Long-term Debt Rate (actual/embedded/deemed) ²	7.04%	7.04%	7.04%	7.04%	5.87%	5.87%	5.87%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.85%	9.85%	9.85%
Return on Preferred Shares WACC	0.000/	0.000/	7.000/	7.000/	7.040/	7.040/	7.040/
WACC	8.02%	8.02%	7.96%	7.89%	7.31%	7.31%	7.31%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)							
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years - rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Chatham-Kent Hydro Inc.								
Net Fixed Assets - Smart Meters	2006	2007	20	08	2009	2010	2011	2012 and later
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$	- \$ - \$	<u>:</u>	\$ 176,145 \$ 176,145	\$ 176,145 \$ 79,510 \$ 255,654	\$ 255,654 \$ 81,956 \$ 337,610	\$ 337,610 \$ - \$ 337,610
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$ \$	- \$ - \$		\$ - \$ 5,871 \$ 5,871	-\$ 5,871 -\$ 14,393 -\$ 20,265	-\$ 20,265 -\$ 19,775 -\$ 40,040	-\$ 40,040 -\$ 22,507 -\$ 62,548
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$	- \$ - \$		\$ - \$ 170,273 \$ 85,137	\$ 170,273 \$ 235,390 \$ 202,831	\$ 235,390 \$ 297,570 \$ 266,480	\$ 297,570 \$ 275,063 \$ 286,316
Net Fixed Assets - Computer Hardware								
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ \$	- \$ - \$	<u>:</u>	\$ - \$ 3,199 \$ 3,199	\$ 3,199 \$ 1,444 \$ 4,643	\$ 4,643 \$ 1,489 \$ 6,132	\$ 6,132 \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removalis (if applicable)	\$ - \$ -	\$	- \$ - \$		\$ - \$ 320	-\$ 320 -\$ 784	-\$ 1,104 -\$ 1,078	-\$ 2,182 -\$ 1,226
Closing Balance Net Book Value Opining Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$ - \$		\$ 320 \$ - \$ 2,879 \$ 1,440	\$ 2,879 \$ 3,539 \$ 3,209	\$ 2,182 \$ 3,539 \$ 3,950 \$ 3,745	\$ 3,408 \$ 3,950 \$ 2,724 \$ 3,337
Net Fixed Assets - Computer Software (including Applications Sof		\$	- 5	-	\$ 1,440	\$ 3,209	\$ 3,745	\$ 3,337
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$	- \$ - \$:	\$ - \$ 5,723	\$ 5,723 \$ 2,583 \$ 8,307	\$ 8,307 \$ 2,663 \$ 10,970	\$ 10,970 \$ - \$ 10,970
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removalis (if applicable)	\$ - \$ -	\$ \$	- \$ - \$		\$ - \$ 954	-\$ 954 -\$ 2,338 -\$ 3,292	-\$ 3,292 -\$ 3,213 -\$ 6,505	-\$ 6,505 -\$ 3,657 -\$ 10,162
Closing Balance Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$ - \$		\$ - \$ 4,769	\$ 4,769 \$ 5,015 \$ 4,892	\$ 5,015 \$ 4,465 \$ 4,740	\$ 4,465 \$ 808 \$ 2,636
Net Fixed Assets - Tools and Equipment								
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$	\$ \$	- \$ - \$: 	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$	\$ \$ \$	- \$ - \$		\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ -	\$ \$	- \$ - \$		\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Fixed Assets - Other Equipment								
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements.Removals (if applicable) Closing Balance	\$ -	\$ \$	- \$ - \$	<u>:</u>	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retrements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$	· •	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$	- \$ - \$:	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -

Entegrus_SMModel_CK-LgGS_20120907 4. SM_Assets_and_Rate_Base

		2006		2007		2008		2009		2010		2011	20 ⁻	12 and Later
Average Net Fixed Asset Values (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	85,137	\$	202,831	\$	266,480	\$	286,316
Computer Hardware	\$	-	\$	-	\$	-	\$	1,440	\$	3,209	\$	3,745	\$	3,337
Computer Software	\$	-	\$	-	\$	-	\$	2,385	\$	4,892	\$	4,740	\$	2,636
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$		\$	-	\$	-	\$	-	\$	-	\$	
Total Net Fixed Assets	\$	•	\$	•	\$	-	\$	88,961	\$	210,933	\$	274,964	\$	292,290
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	912	\$	688	\$	864	-\$	6,124
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	137	\$	103	\$	130	-\$	919
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	89,098	\$	211,036	\$	275,094	\$	291,371
Return on Rate Base														
Capital Structure	_		_		_		_		_		_		_	
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$		\$	8,441	\$	11,004	\$	11,655
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	50,518	\$	118,180	\$	154,053	\$	163,168
Equity Preferred Shares	\$ \$	-	\$ \$	-	\$ \$	-	\$	38,579	\$	84,414	\$ \$	110,038	\$ \$	116,549
			\$		_		3		3					
Total Capitalization	\$	•	\$	-	\$	-	\$	89,098	\$	211,036	\$	275,094	\$	291,371
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	175	\$	228	\$	241
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	3,556	\$	6,937	\$	9,043	\$	9,578
Equity	\$	-	\$	-	\$	-	\$	3,472	\$	8,315	\$	10,839	\$	11,480
Preferred Shares	\$		\$		\$		\$		\$		\$		\$	
Total Return on Capital	\$	-	\$	-	\$	-	\$	7,029	\$	15,427	\$	20,109	\$	21,299
Operating Expenses	\$	-	\$	-	\$	-	\$	912	\$	688	\$	864	-\$	6,124
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	5,871	\$	14,393	\$	19,775	\$	22,507
Computer Hardware	\$	-	\$	-	\$	-	\$	320	\$	784	\$	1,078	\$	1,226
Computer Software	\$	-	\$	-	\$	-	\$	954	\$	2,338	\$	3,213	\$	3,657
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$		\$		\$		\$		\$		\$	
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	7,145	\$	17,516	\$	24,066	\$	27,390
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	15,086	\$	33,631	\$	45,039	\$	42,565
Calculation of Taxable Income														
Incremental Operating Expenses	\$	-	\$	-	\$	-	\$	912	\$	688	\$	864	-\$	6,124
Amortization Expense	\$	-	\$	-	\$	-	\$	7,145	\$	17,516	\$	24,066	\$	27,390
Interest Expense	\$		\$		\$		\$	3,556	\$	7,112	\$	9,271	\$	9,819
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	3,472	\$	8,315	\$	10,839	\$	11,480
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	218.20	\$	1,617.83	\$	3,500.93	\$	4,650.54
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	15,304	\$	35,248	\$	48,540	\$	47,216

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA Closing UCC	\$ - \$ - \$ - \$ - \$ 47 8% - \$ -	\$ - \$ - \$ - \$ - 47 8% \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 176,144.58 \$ 176,144.58 \$ 88,072.29 \$ 88,072.29 47 8% \$ 7,045.78 \$ 169,098.80	\$ 169,098.80 \$ 79,509.71 \$ 248,608.51 \$ 39,754.85 \$ 208,853.65 47 8% \$ 16,708.29 \$ 231,900.22	\$ 231,900.22 \$ 81,956.16 \$ 313,856.38 \$ 40,978.08 \$ 272,878.30 47 8% \$ 21,830.26 \$ 292,026.11	\$ 292,026.11 \$ 292,026.11 \$ 292,026.11 47 8% \$ 23,362.09 \$ 268,664.02
UCC - Computer Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Computer Hardware Capital Additions Computer Software Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA Closing UCC	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 50 55% \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 3,199.34 \$ 3,199.34 \$ 1,599.67 \$ 1,599.67 50 55% \$ 879.82 \$ 2,319.52	\$ 2,319.52 \$ 1,444.15 \$	\$ 2,090.79 \$ 1,488.58 \$	\$ 2,020.08 \$ - \$ - \$ 2,020.08 \$ 2,020.08 50 55% \$ 1,111.04 \$ 909.04
UCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Tools & Equipment Capital Additions Other Equipment Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 20%	\$ - \$ - \$ - \$ - \$ - \$ - \$ 8 20%	\$ - \$ - \$ - \$ - \$ - \$ 20%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ 8 20%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PILs Calculation

			2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME	TAX														
	Net Income	\$	-	\$	-	\$	-	\$	3,472.14	\$	8,314.81	\$	10,838.70	\$	11,480.03
	Amortization	\$	-	\$	-	\$	-	\$	7,145.32	\$	17,515.95	\$	24,065.82	\$	27,390.38
	CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	7,045.78	-\$	16,708.29	-\$	21,830.26	-\$	23,362.09
	CCA - Computers	\$	-	\$	-	\$	-	-\$	879.82	-\$	1,672.88	-\$	1,559.30	-\$	1,111.04
	CCA - Applications Software	\$	-	\$	-	\$	-	-\$	2,861.69	-\$	4,153.42	-\$	2,623.21	-\$	1,331.48
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	<u> </u>
	Change in taxable income	\$	-	\$	<u> </u>	\$	-	-\$	169.83	\$	3,296.17	\$	8,891.75	\$	13,065.80
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$	-	\$	-	-\$	56.04	\$	1,021.81	\$	2,511.92	\$	3,429.77
ONTARIO	CAPITAL TAX														
	Smart Meters	\$	_	\$	-	\$	-	\$	170,273.10	\$	235,389.51	\$	297,570.18	\$	275,062.82
	Computer Hardware	\$	_	\$	-	\$	-	\$	2,879.41	\$	3,539.27	\$	3,950.30	\$	2,723.88
	Computer Software	\$		s		e		s	4,769.48	\$	5,014.58	s	4,464.76	s	808.16
	(Including Application Software)	•		Ψ		Ψ		•	4,700.40		0,014.00	_	4,404.70		000.10
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Rate Base	\$	-	\$	-	\$	-	\$	177,921.98	\$	243,943.36	\$	305,985.24	\$	278,594.86
	Less: Exemption	\$		S		\$		\$	43,768.81	\$	61,351.75	\$	-	\$	-
	Deemed Taxable Capital	\$	-	\$	-	\$	-	\$	134,153.17	\$	182,591.60	\$	305,985.24	\$	278,594.86
	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	301.84	\$	136.94	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	56.04	\$	1,021.81	\$	2,511.92	\$	3,429.77
	Change in OCT	\$	-	\$	-	\$	-	\$	301.84	\$	136.94	\$	-	\$	<u> </u>
	PILs	\$	-	\$	-	\$	-	\$	245.80	\$	1,158.76	\$	2,511.92	\$	3,429.77
Gross															
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	83.65	\$	1,480.89	\$	3,500.93	\$	4,650.54
	Change in OCT	\$	-	\$	-	\$	-	\$	301.84	\$	136.94	\$	-	\$	<u> </u>
	PILs	\$	-	\$	-	\$	-	\$	218.20	\$	1,617.83	\$	3,500.93	\$	4,650.54

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
	and Variance	CWIP				Opening Balance	Funding Adder	Interest				Smart Meter Funding
Interest Rates	Accounts		Date	Year	Quarter	(Principal)	Revenues	Rate	Interest	Closing Balance	Annual amounts	Adder (from Tariff)
2006 Q1			Jan-06		Q1	\$ -		0.00%		\$ -		
2006 Q2	4.14%	4.68%	Feb-06		Q1	\$ -		0.00%		\$ -		
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06 Apr-06		Q1 Q2	\$ - \$ -		1	\$ - \$ -	\$ - \$ -		
2007 Q1	4.59%	4.72%	May-06		Q2	\$ -		4.14%		\$ -		
2007 Q1	4.59%	4.72%	Jun-06		Q2	\$ -		4.14%		\$ -		
2007 Q3	4.59%	5.18%	Jul-06		Q3	\$ -			\$ -	\$ -		
2007 Q4	5.14%	5.18%	Aug-06		Q3	\$ -		4.59%	\$ -	\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%		\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	\$ -		4.59%		\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -		4.59%		\$ -	•	
2008 Q4	3.35%	5.43%	Dec-06		Q4	\$ - \$ -		1	\$ -	\$ - \$ -	\$ -	
2009 Q1 2009 Q2	2.45% 1.00%	6.61% 6.61%	Jan-07 Feb-07		Q1 Q1	\$ - \$ -		4.59% 4.59%		\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ -		4.59%		\$ -		
2010 Q1	0.55%	4.34%	May-07		Q2	\$ -		4.59%	\$ -	\$ -		
2010 Q2	0.55%	4.34%	Jun-07		Q2	\$ -		4.59%	\$ -	\$ -		
2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%	\$ -	\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		1	\$ -	\$ -		
2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		\$ -		
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07		Q4	\$ - \$ -		5.14% 5.14%		\$ - \$ -		
2011 Q3 2011 Q4	1.47%	4.29%	Dec-07		Q4 Q4	\$ - \$ -		5.14%		\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -			\$ -	\$ -	Ψ -	
2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ -		5.14%		\$ -		
2012 Q3	1.47%	4.29%	Mar-08		Q1	\$ -		5.14%		\$ -		
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ -		4.08%	\$ -	\$ -		
_		-	May-08		Q2	\$ -		4.08%	\$ -	\$ -		
			Jun-08		Q2	\$ -		4.08%		\$ -		
			Jul-08		Q3	\$ -		3.35%		\$ -		
			Aug-08		Q3	\$ -		3.35%		\$ - \$ -		
			Sep-08 Oct-08		Q3 Q4	\$ - \$ -		3.35% 3.35%		\$ -		
			Nov-08		Q4	\$ -		3.35%		\$ -		
			Dec-08		Q4	\$ -			\$ -	\$ -	\$ -	
			Jan-09		Q1	\$ -			\$ -	\$ -		
			Feb-09		Q1	\$ -		2.45%		\$ -		
			Mar-09		Q1	\$ -		2.45%		\$ -		
			Apr-09		Q2	\$ -		1.00%		\$ -		
			May-09		Q2	\$ - \$ -		1	\$ -	\$ - \$ -		
			Jun-09 Jul-09		Q2 Q3	\$ - \$ -		1.00% 0.55%		\$ -		
			Aug-09		Q3	\$ -		0.55%		\$ -		
			Sep-09		Q3	\$ -			\$ -	\$ -		
			Oct-09		Q4	\$ -		0.55%	\$ -	\$ -		
			Nov-09		Q4	\$ -		0.55%		\$ -		
			Dec-09		Q4	\$ -		0.55%		\$ -	\$ -	
			Jan-10		Q1	\$ -		0.55%		\$ -		
			Feb-10		Q1	\$ - \$ -		0.55%		\$ - \$ -		
			Mar-10 Apr-10		Q1 Q2	\$ - \$ -		0.55% 0.55%		\$ -		
			May-10		Q2	\$ -			\$ -	\$ -		\$ 0.51
			Jun-10		Q2	\$ -	\$ 0.51		\$ -	\$ 0.51		\$ 0.51
			Jul-10		Q3	\$ 0.51	\$ 262.08	0.89%	\$ -	\$ 262.59		\$ 0.51
			Aug-10	2010	Q3	\$ 262.59	\$ 181.12	0.89%	\$ 0.19	\$ 443.90		\$ 0.51
			Sep-10		Q3	\$ 443.71	\$ 126.79		\$ 0.33	\$ 570.82		\$ 0.51
			Oct-10		Q4	\$ 570.49	\$ 115.56	1	\$ 0.57	\$ 686.62		\$ 0.51
			Nov-10		Q4	\$ 686.05	\$ 116.33	1.20% 1.20%		\$ 803.07	¢ 1 171 17	\$ 0.51
			Dec-10 Jan-11		Q4 Q1	\$ 802.38 \$ 1,168.59	\$ 366.21 \$ 116.06	1.20%		\$ 1,169.39 \$ 1,286.07	\$ 1,171.17	\$ 0.51 \$ 0.51
			Feb-11		Q1	\$ 1,188.59	\$ 120.87		\$ 1.57	\$ 1,407.08		\$ 0.51
			Mar-11		Q1	\$ 1,405.51		1				\$ 0.51
			Apr-11	2011	Q2	\$ 1,525.27		1.47%				\$ 0.51
			May-11	2011	Q2	\$ 1,643.21	\$ 108.66	1.47%	\$ 2.01	\$ 1,753.88		\$ 0.96
			Jun-11		Q2	\$ 1,751.87		1.47%				\$ 0.96
			Jul-11		Q3	\$ 2,015.05		1.47%				\$ 0.96
			Aug-11		Q3	\$ 2,307.08		1.47%				\$ 0.96
			Sep-11 Oct-11		Q3 Q4	\$ 2,603.17 \$ 2,905.42		1.47% 1.47%				\$ 0.96 \$ 0.96
			Nov-11			\$ 3,203.43						\$ 0.96
			Dec-11			\$ 3,504.20					\$ 2,938.78	

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral																Board A	Approved
	and Variance	CWIP				O	pening Balance	Fι	ınding Adder	Interest								ter Funding
Interest Rates	Accounts	O	Date	Year	Quarter		(Principal)		Revenues	Rate		Interest	Cle	osing Balance	Ann	nual amounts	Adder (f	rom Tariff)
			Jan-12	2012	Q1	\$	4,076.36	\$	567.52	1.47%	\$	4.99	\$	4,648.87			\$	0.96
			Feb-12	2012	Q1	\$	4,643.88	\$	570.63	1.47%	\$	5.69	\$	5,220.20			\$	0.96
			Mar-12	2012	Q1	\$	5,214.51	\$	575.95	1.47%	\$	6.39	\$	5,796.85			\$	0.96
			Apr-12	2012	Q2	\$	5,790.46	\$	572.59	1.47%	\$	7.09	\$	6,370.14			\$	0.96
			May-12	2012	Q2	\$	6,363.05	-\$	35.05	1.47%	\$	7.79	\$	6,335.79				
			Jun-12	2012	Q2	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Jul-12	2012	Q3	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Aug-12	2012	Q3	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Sep-12	2012	Q3	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Oct-12	2012	Q4	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Nov-12	2012	Q4	\$	6,328.00	\$	-	1.47%	\$	7.75	\$	6,335.75				
			Dec-12	2012	Q4	\$	6,328.00	\$		1.47%	\$	7.75	\$	6,335.75	\$	2,337.84		
			Total Fun	dina A	ddor Bo	voni	ies Collected	•	6 328 00	•	•	119 79	•	6 447 79	•	6 447 79		

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06	2006 2006	Q1 Q2	-			-	0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	Apr-06 May-06	2006	Q2 Q2					4.14%		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2007 Q4 2008 Q1	5.14%	5.18%	Sep-06	2006	Q3					4.59%		-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	-			-	4.59%	-	-
2008 Q3 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2000	Q1					4.59%		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%	Mar-07 Apr-07	2007 2007	Q1 Q2	-				4.59% 4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55%	4.34%	Jun-07	2007	Q2	-			-	4.59%	-	-
2010 Q3 2010 Q4	0.89% 1.20%	4.66% 4.01%	Jul-07 Aug-07	2007 2007	Q3 Q3	-				4.59% 4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-			-	5.14%	-	-
2011 Q3 2011 Q4	1.47% 1.47%	4.29% 4.29%	Nov-07 Dec-07	2007 2007	Q4 Q4				:	5.14% 5.14%	-	
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08	2008	Q1	-			-	5.14%	-	-
2012 Q3 2012 Q4	1.47%	4.29%	Mar-08 Apr-08	2008 2008	Q1 Q2	-			-	5.14% 4.08%	-	-
			May-08	2008	Q2	-			-	4.08%	-	-
			Jun-08 Jul-08	2008	Q2 Q3	-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3				-	3.35%		
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4				-	3.35% 3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09	2009	Q1	-			-	2.45%	-	-
			Feb-09 Mar-09	2009 2009	Q1 Q1	-			-	2.45% 2.45%	-	-
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09 Jun-09	2009	Q2 Q2	-			-	1.00%	-	
			Jul-09	2009	Q3				_	1.00% 0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009 2009	Q3 Q4	-				0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4				-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10 May-10	2010 2010	Q2 Q2	-				0.55% 0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10 Sep-10	2010	Q3 Q3	-				0.89% 0.89%	-	-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4					1.20% 1.20%	-	-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11 Apr-11	2011	Q1 Q2	-			-	1.47% 1.47%	-	-
			May-11	2011	Q2	-			-	1.47%	-	-
			Jun-11	2011	Q2 Q3				-	1.47%	-	-
			Jul-11 Aug-11	2011	Q3				-	1.47% 1.47%		
			Sep-11	2011	Q3	-			-	1.47%	-	-
			Oct-11 Nov-11	2011	Q4 Q4	-				1.47% 1.47%	-	-
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12			-			-	1.47%	-	-
			Feb-12 Mar-12	2012	Q1 Q1				:	1.47% 1.47%	-	-
			Apr-12	2012	Q2	-			-	1.47%	-	-
			May-12						-	1.47% 1.47%	-	-
			Jun-12 Jul-12			-			-	1.47%		
			Aug-12	2012	Q3	-			-	1.47%	-	-
			Sep-12 Oct-12	2012					-	1.47% 1.47%	-	-
			Nov-12	2012						1.47%	-	
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_CK-LgGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from	\ Sheet 5)	Expe	tization nse Sheet 5)	 Ilative OM&A mortization nse	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	ОМ&А	ization
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	912.00	\$	7,145.32	\$ 8,057.32	\$ 4,028.66	1.14%	\$	45.83
2010	\$	687.98	\$	17,515.95	\$ 26,261.25	\$ 17,159.28	0.80%	\$	136.85
2011	\$	863.99	\$	24,065.82	\$ 51,191.05	\$ 38,726.15	1.47%	\$	569.27
2012	-\$	6,124.30	\$	27,390.38	\$ 72,457.13	\$ 61,824.09	1.47%	\$	908.81
Cumulati	ve Interest	to 2011						\$	751.95
Cumulati	ve Interest	to 2012						\$	1.660.76

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those eats is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infiltally designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006		2007	2008		2009	2010	2011	201	2 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$ -	\$	-	\$ 15,304.15	\$ 35,248.48	\$ 48,540.10	\$	47,215.87	\$ 146,308.61
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$ -	\$ 	-	\$ 45.83	\$ 136.85	\$ 569.27			\$ 751.95
Sheet 8A (Interest calculated on monthly balances)											\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$ -	\$	-	\$ 45.83	\$ 136.85	\$ 569.27			\$ 751.95
SMFA Revenues (from Sheet 8)	\$	-	\$ -	\$	-	\$ -	\$ 1,168.59	\$ 2,907.77	\$	2,251.64	\$ 6,328.00
SMFA Interest (from Sheet 8)	\$		\$ -	\$	-	\$	\$ 2.58	\$ 31.01	\$	86.20	\$ 119.79
Net Deferred Revenue Requirement	\$		\$ -	\$	-	\$ 15,349.98	\$ 34,214.16	\$ 46,170.59	\$	44,878.03	\$ 140,612.76
Number of Metered Customers (average for 2012 test year)										400	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for co	ellection or refunding		1	
	cremental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	99,844.69	
	enues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$	6,447.79	
	d Revenue Requirement	\$	93,396.90	
SMDR	November 1, 2012 to October 31, 2013	\$	19.46	Ma
Check: For	ecasted SMDR Revenues	s	93,408.00	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 47,215.87
SMIRR	\$ 9.84 Match
Check: Forecasted SMIRR Revenues	\$ 47,232.00

Entegrus_SMModel_CK-LgGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

Entegrus Powerling SM Final Disposition – Interrogatory Resp Board File No.: EB-2012 Date Filed: September 7	onses 2-0289
Attachment E	
Smart Meter Model SMP Residential	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

nart Meter Capital Cost and Operational Expense Data		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential				754	92				846
General Service < 50 kW									0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	754	92	0	0	0	846
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	89.13%	100.00%	0.00%	100.00%	0.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									
Other (please identify)									(
Total Number of Smart Meters installed or planned to be installed		0	0	754	92		0	0	846
Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset type must be selected to enable								
1.1.1 Smart Meters (may include new meters and modules, etc.)	calculations Smart Meter	Audited Actual	Audited Actual	Audited Actual 38,689	Audited Actual 4,721	Audited Actual 0	Audited Actual	Forecast	\$ 43,410
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter			52,539	6,411	0	0		\$ 58,949
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handheids, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$.	\$ 91,228	\$ 11.131	s -	s -	s -	\$ 102,359
	Asset Type								
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors									\$ -
1.2.2 Repeaters (may include radio licence, etc.)									\$ -
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									\$ -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Audited Actual		Audited Actual		Audited Actual		
1.3.1 Computer Hardware		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.3.2 Computer Software									s -
1.3.2 Computer Software 1.3.3 Computer Software Licences & Installation (includes hardware and software)									\$ -
(may include AS/400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -	•	•	· e	e	-	-	\$ -
Total Autorices metering control compact (Amoo)									
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activiation Fees	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual 6,485	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 7,276
		Audited Actual	Audited Actual					Forecast	\$ 7,276 \$ 7,276
1.4.1 Activiation Fees				6,485	791	0		Forecast \$ -	
1.4.1 Activiation Fees	Applications Software			6,485	791	0		Forecast Forecast	
1.4.1 Activilation Fees Total Wide Area Network (WAN)	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of demagoid equipment)	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ -
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including resair of damaged equipment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ - \$ -
1.4.1 Activistion Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ -
1.4.1 Activistion Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ -
1.4.1 Activistion Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	\$ -	\$ 6,485	791 \$ 791	\$ -	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	6.485 \$ 6.485 Audited Actual	791 S 791 Audited Actual	Audited Actual	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality	Asset Type	\$ -	\$ -	6.485 \$ 6.485 Audited Actual	791 S 791 Audited Actual	Audited Actual	\$ -	\$ -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality	Asset Type	Audited Actual	Audited Actual	6,485 \$ 6,485 Audited Actual	791 S 791 Audited Actual S - 11,923	Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activistion Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPlease provides a discriptive tile and disettly reaser of dayond minimum functionality costs) 1.6.1 Costs related to bechnical capabilities in the smart meters or related communications	Asset Type Asset Type	Audited Actual	Audited Actual	6,485 \$ 6,485 Audited Actual	791 S 791 Audited Actual S - 11,923	Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including reseive of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Program Management 1.5.5 Program Management 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please private à exploye tile and rélating france of begood minimum functionality total related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	6,485 \$ 6,485 Audited Actual	791 S 791 Audited Actual S - 11,923	Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPlease provide a discreptive title and identify ration of beyond minimum functionally costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506. 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TQU rate implementation, CIS system upgrades, web presentation, Integration with the MCMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	6,485 \$ 6,485 Audited Actual	791 S 791 Audited Actual S - 11,923	Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive site and identify paster of beyond minimum functionally costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 4250s 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, Integration with the MCMR, etc. Total Capital Costs Beyond Minimum Functionality	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	6,485 \$ 6,485 Audited Actual \$ 97,713 Audited Actual	Audited Actual \$ 791 Audited Actual \$ 11,923 Audited Actual	Audited Actual S - S - Audited Actual	Audited Actual	Forecast S Forecast S Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including resolver of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a decembre lite and identify nature of beyond minimum functionally costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 4250s. 1.6.2 Costs for Geployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	6,485 \$ 6,485 Audited Actual	791 S 791 Audited Actual S - 11,923	Audited Actual	Audited Actual S - Audited Actual	Forecast S S S S S S S S S S S S S	\$ 7,276 \$ - \$ - \$ - \$ - \$ 109,636
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Program Management 1.5.5 Program Management 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Press provides despite tiles and feithry nature of beyond minimum functionaly costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for Gelpoyment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs OM&A Expenses	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	6,485 \$ 6,485 Audited Actual \$ 97,713 Audited Actual	791 \$ 791 Audited Actual \$ - \$ 11,023	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S S Audited Actual	Forecast Forecast S Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of dismaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Primary private or appear the are of learning related to the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with MoMINR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	6.485 \$ 6.485 Audited Actual \$ 97,713 Audited Actual	791 S	Audited Actual S - S - S - Audited Actual	Audited Actual S Audited Actual Audited Actual	Forecast Forecast Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ 109,636
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including reseive of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Program Management 1.5.5 Program Management 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a despine tile and identify nature of begood minimum functionality cost) 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for Gelpoyment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs CM&A Expenses	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	6,485 \$ 6,485 Audited Actual \$ 97,713 Audited Actual	791 \$ 791 Audited Actual \$ - \$ 11,023	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S S Audited Actual	Forecast Forecast Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

Entegrus_SMModel_SMP-Res_20120907 2. Smart_Meter_Costs

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

County Matery Comited County and County investigated Francesco Date	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specifiy)								S -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)			8,012	1,042	1,093	733	641	\$ 11,521
2.3.2 Software Maintenance (may include maintenance support, etc.)			17,574	4,058	3,043	1,977	14,555	\$ 41,207
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ 25,586	\$ 5,100	\$ 4,136	\$ 2,709	\$ 15,196	\$ 52,728
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specifiy)								S -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								s -
2.5.2 Customer Communication (may include project communication, etc.)								s -
2.5.3 Program Management								s -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs			35,958	137	0	0	0	\$ 36,095
2.5.6 Other AMI Expenses (please specify)			2,145	1,440	-4,948	-4,418	-5,400	-\$ 11,180
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ 38,103	\$ 1,578	-\$ 4,948	-\$ 4,418	-\$ 5,400	\$ 24,915
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 73,262	\$ 15,826	\$ 6,539	\$ 9,593	\$ 9,796	\$ 115,016
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive site and identify nature of beyond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.			0	1,358	56,216	43,949	0	\$ 101,523
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 1,358	\$ 56,216	\$ 43,949	\$ -	\$ 101,523
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ 73,262	\$ 17,184	\$ 62,754	\$ 53,542	\$ 9,796	\$ 216,539
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	s -	s -	\$ 91,228	\$ 11,131	s -	s -	s -	\$ 102,359
3.1.2 Computer Hardware	\$ -	\$ -	s -	\$ -	s -	\$ -	\$ -	s -
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	s -	s -	\$ -	\$ -	s -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	s -	s -	\$ 6,485	\$ 791	s -	\$ -	s -	\$ 7,276
3.1.7 Total Capital Costs	\$ -	\$ -	\$ 97,713	\$ 11,923	\$ -	\$ -	\$ -	\$ 109,636
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ 73,262	\$ 17,184	\$ 62,754	\$ 53,542	\$ 9,796	\$ 216,539

Entegrus_SMModel_SMP-Res_20120907 2. Smart_Meter_Costs

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0% 100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iotai	100.078	100.078	100.076	100.078	100.078	100.078	100.078
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	8.13%	8.13%	8.07%	8.01%	7.95%	7.95%	7.95%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	10.070	10.070	10.070	10.070	10.070	10.070	10.070
Taxes/PILs	00.400/	00.400/	00 500/	00.000/	04.000/	00.050/	00.050/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00% 0.225%	31.00% 0.075%	28.25% 0.00%	26.25% 0.00%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years - rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
0 15 : 4 004 01							
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Middlesex Power Distri	bution Corporation						
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter (Retirements/Removals (if applicable) Closing Balance	Costs) \$ -	\$ - \$ -	\$ - \$ 91,228 \$ 91,228	\$ 91,228 \$ 11,131 \$ 102,359	\$ 102,359 \$ - \$ 102,359	\$ 102,359 \$ - \$ 102,359	\$ 102,359 \$ - \$ 102,359
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$	\$ - -\$ 3,041 -\$ 3,041	-\$ 3,041 -\$ 6,453 -\$ 9,494	-\$ 9,494 -\$ 6,824 -\$ 16,318	-\$ 16,318 -\$ 6,824 -\$ 23,142	-\$ 23,142 -\$ 6,824 -\$ 29,966
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 88,187 \$ 44,094	\$ 88,187 \$ 92,865 \$ 90,526	\$ 92,865 \$ 86,041 \$ 89,453	\$ 86,041 \$ 79,218 \$ 82,629	\$ 79,218 \$ 72,394 \$ 75,806
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter of Retirements/Removals (if applicable) Closing Balance	Costs) \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -
Net Fixed Assets - Computer Software (including Applic	cations Software)						
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter of Retirements/Removals (if applicable) Closing Balance	Costs) \$ -	\$ - \$ -	\$ - \$ 6,485 \$ 6,485	\$ 6,485 \$ 791 \$ 7,276	\$ 7,276 \$ -	\$ 7,276 \$ - \$ 7,276	\$ 7,276 \$ - \$ 7,276
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - -\$ 1,081 -\$ 1,081	-\$ 1,081 -\$ 2,294 -\$ 3,374	-\$ 3,374 -\$ 2,425 -\$ 5,800	-\$ 5,800 -\$ 1,477 -\$ 7,276	-\$ 7,276 \$ - -\$ 7,276
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 5,404 \$ 2,702	\$ 5,404 \$ 3,902 \$ 4,653	\$ 3,902 \$ 1,477 \$ 2,689	\$ 1,477 \$ - \$ 738	\$ - \$ - \$ -
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter of Retirements/Removals (if applicable) Closing Balance	Costs) \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$. \$. \$.	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter of Retirements/Removals (if applicable) Closing Balance	Costs) \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -

Entegrus_SMModel_SMP-Res_20120907 4. SM_Assets_and_Rate_Base

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5/13

Accumulated Depreciation
Opening Balance
Amortization expense during year
Retirements/Removals (if applicable)
Closing Balance

Net Book Value Opening Balance Closing Balance Average Net Book Value

		2006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	44,094	\$	90,526	\$	89,453	\$	82,629	\$	75,806
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Computer Software	\$	-	\$	-	\$	2,702	\$	4,653	\$	2,689	\$	738	\$	-
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$		\$		\$	-	\$		\$		\$	
Total Net Fixed Assets	\$	-	\$	-	\$	46,796	\$	95,179	\$	92,143	\$	83,368	\$	75,806
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	73,262	\$	17,184	\$	62,754	\$	53,542	\$	9,796
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	10,989	\$	2,578	\$	9,413	\$	8,031	\$	1,469
Incremental Smart Meter Rate Base	\$		\$		\$	57,785	\$	97,757	\$	101,556	\$	91,399	\$	77,275
						. ,						,,,,,,		,
Return on Rate Base														
Capital Structure			•				•				s		•	
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-		-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	30,799	\$	55,428	\$	60,933	\$	54,839	\$	46,365
Equity	\$	-	\$	-	\$	26,986	\$	42,329	\$	40,622	\$	36,560	\$	30,910
Preferred Shares	\$		\$		\$		\$		\$		\$		\$	
Total Capitalization	\$	-	\$	-	\$	57,785	\$	97,757	\$	101,556	\$	91,399	\$	77,275
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	2,233	\$	4,019	\$	4,418	\$	3,976	\$	3,361
Equity	\$	-	\$	-	\$	2,429	\$	3,810	\$	3,656	\$	3,290	\$	2,782
Preferred Shares	\$		\$		\$		\$		\$		\$		\$	
Total Return on Capital	\$	-	\$	-	\$	4,662	\$	7,828	\$	8,074	\$	7,266	\$	6,143
Operating Expenses	\$	-	\$	-	\$	73,262	\$	17,184	\$	62,754	\$	53,542	\$	9,796
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	3,041	\$	6,453	\$	6,824	\$	6,824	\$	6,824
Computer Hardware	\$	-	\$	_	\$		\$	· -	\$		\$		\$	
Computer Software	\$	-	\$	-	\$	1,081	\$	2,294	\$	2,425	\$	1,477	\$	-
Tools & Equipment	\$	-	\$	-	\$		\$		\$		\$		\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	4,122	\$	8,747	\$	9,249	\$	8,300	\$	6,824
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	82,046	\$	33,759	\$	80,077	\$	69,109	\$	22,763
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	\$	73,262	\$	17.184	\$	62,754	\$	53,542	\$	9.796
Amortization Expense	Š	-	\$	-	\$	4,122	\$	8.747	\$	9,249	\$	8,300	\$	6,824
Interest Expense	Š	_	\$	_	ŝ	2,233	ė	4,019	Š	4,418	Š	3,976	\$	3,361
Net Income for Taxes/PILs	\$	-	\$	-	\$	2,429	\$	3,810	\$	3,656	\$	3,290	\$	2,782
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	-\$	4.25	\$	939.94	\$	2,405.96	\$	1,919.11	\$	1,219.62
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	82,042	\$	34,699	\$	82,483	\$	71,028	\$	23,983

6/13

For PILs Calculation

Middlesex Power Distribution Corporation

Composition	UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
UCC Before Half Year Rule S	Capital Additions	\$ - \$ -	\$ - \$ -	\$ - \$ 91,227.97				
Half Vear Rule (1/2 Additions - Disposals) \$ - \$ - \$ 45.613.99 \$ 5.565.63 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ -	\$ -	\$ 91,227,97	\$ 98,710,12	\$ 91,258,56	\$ 83,957,88	\$ 77,241,25
CCA Rate Class	Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -					
CCA Rate		\$ -	\$ -				*,	
CCA S								
Closing UCC S		8%	8%					
UCC - Computer Equipment		<u>\$</u> -	\$ -		\$ 7,451.56			
Audited Actual Audi	closing occ	2 -	\$ -	\$ 87,578.85	\$ 91,258.56	\$ 83,957.88	\$ 77,241.25	\$ 71,061.95
Capital Additions Computer Hardware	UCC - Computer Equipment							
Capital Additions Computer Hardware	Opening LICC	٠ .	¢ .	¢ .	٠ .	٠ .	¢ .	¢ .
Capital Additions Computer Software S		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Serior Half Year Rule S		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals) \$								
Reduced UCC		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
CCA Rate Class		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
CCA Rate		\$ -	\$ -	Ψ	\$ -	\$ -	\$ -	\$ -
CCA S								
Closing UCC S		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audited Actual Forecast		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Totols & Equipment \$ -	UCC - General Equipment							
Capital Additions Totols & Equipment \$ -	Opening UCC	s -	\$ -	\$ -	S -	s -	\$ -	\$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule 1/2 Additions - Disposals) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals) \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$								
Reduced UCC \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class 8 8 8 8 8 8 8		\$ -	\$ -	\$ -	\$ -	5 -	\$ -	\$ -
		3 -	a -	a -	*	3 -	\$ -	a -
CCA \$ - \$ - \$ - \$ - \$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC \$ - \$ - \$ - \$ - \$ - \$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PILs Calculation

		2	2006 Audited Actual	2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME	TAX													
	Net Income	\$	-	\$ -	\$	2,428.71	\$	3,809.59	\$	3,656.01	\$	3,290.36	\$	2,781.90
	Amortization	\$	-	\$ -	\$	4,121.79	\$	8,746.51	\$	9,249.44	\$	8,300.46	\$	6,823.95
	CCA - Smart Meters	\$	-	\$ -	-\$	3,649.12	-\$	7,451.56	-\$	7,300.68	-\$	6,716.63	-\$	6,179.30
	CCA - Computers	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
	CCA - Applications Software	\$	-	\$ -	-\$	3,242.58	-\$	3,638.23	-\$	395.65	\$	-	\$	-
	CCA - Other Equipment	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
	Change in taxable income	\$	-	\$ -	-\$	341.20	\$	1,466.31	\$	5,209.11	\$	4,874.19	\$	3,426.55
	Tax Rate (from Sheet 3)		36.12%	36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$ -	-\$	114.30	\$	483.88	\$	1,614.83	\$	1,376.96	\$	899.47
ONTARIO	CAPITAL TAX													
	Smart Meters	\$	_	\$ _	\$	88,187.04	\$	92,865.40	\$	86,041.45	\$	79,217.50	\$	72,393.55
	Computer Hardware	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
	Computer Software	\$			s	5,404.31	s	3.901.99	s	1.476.51	s		s	
	(Including Application Software)	\$	-	\$ -	\$	5,404.31	\$	3,901.99	Þ	1,476.51	•	-	2	-
	Tools & Equipment	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-
	ridio Baco	\$	-	\$ -	\$	93,591.35	\$	96,767.39	\$	87,517.96	\$	79,217.50	\$	72,393.55
	Less: Exemption				\$	19,086.90	\$	-	\$	-				
	Deemed Taxable Capital	\$	-	\$ -	\$	74,504.44	\$	96,767.39	\$	87,517.96	\$	79,217.50	\$	72,393.55
	Ontario Capital Tax Rate (from Sheet 3)		0.300%	0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$ -	\$	167.63	\$	217.73	\$	65.64	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$ -	-\$	114.30	\$	483.88	\$	1,614.83	\$	1,376.96	\$	899.47
	Change in OCT	\$	-	\$ -	\$	167.63	\$	217.73	\$	65.64	\$	-	\$	-
	PILs	\$	-	\$ -	\$	53.33	\$	701.61	\$	1,680.46	\$	1,376.96	\$	899.47
Gross l														
	Tax Rate		36.12%	36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
		\$	-	\$ -	-\$	171.88	\$	722.21	\$	2,340.33	\$	1,919.11	\$	1,219.62
		\$	-	\$ -	\$	167.63	\$	217.73	\$	65.64	\$	-	\$	-
	PILs	\$		\$ -	-\$	4.25	\$	939.94	\$	2,405.96	\$	1,919.11	\$	1,219.62

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
Interest Rates	and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance Annual	amounts	Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06			\$ -		0.00%		\$ -		
2006 Q3	4.59%	5.05%	Mar-06		Q1	\$ - e		0.00%		\$ -		
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%	Apr-06 May-06		Q2 Q2	\$ - \$ -			\$ - \$ -	\$ - \$ -		
2007 Q1 2007 Q2	4.59%	4.72%	Jun-06			\$ -			\$ -	\$ -		
2007 Q3	4.59%	5.18%	Jul-06			\$ -			\$ -	\$ -		
2007 Q4	5.14%	5.18%	Aug-06			\$ -			\$ -	\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ - \$ -			\$ -	\$ -		
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006 2006	Q4 Q4	\$ - \$ -			\$ - \$ -	\$ - \$ -		
2008 Q3 2008 Q4	3.35%	5.43%		2006	Q4 Q4	\$ -			\$ -	\$ - \$	_	
2009 Q1	2.45%	6.61%		2007	Q1	\$ -			\$ -	\$ -		
2009 Q2	1.00%	6.61%		2007	Q1	\$ -			\$ -	\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4 2010 Q1	0.55% 0.55%	4.66% 4.34%		2007 2007	Q2 Q2	\$ - \$ -		4.59% 4.59%		\$ - \$ -		
2010 Q1 2010 Q2	0.55%	4.34%		2007		\$ - \$ -		4.59%	•	\$ -		
2010 Q3	0.89%	4.66%		2007		\$ -		4.59%		\$ -		
2010 Q4	1.20%	4.01%	Aug-07			\$ -		4.59%	\$ -	\$ -		
2011 Q1	1.47%	4.29%	Sep-07			\$ -		4.59%	Ŧ	\$ -		
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07		Q4 Q4	\$ - \$ -	\$ -	5.14% 5.14%	\$ - \$ -	\$ - \$ -		
2011 Q3 2011 Q4	1.47%	4.29%		2007	Q4 Q4	\$ -	\$ -		\$ -	\$ - \$	_	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -	\$ -	5.14%		\$ -		
2012 Q2	1.47%	4.29%	Feb-08	2008	Q1	\$ -	\$ -	5.14%	\$ -	\$ -		
2012 Q3	1.47%	4.29%	Mar-08		Q1	\$ -	\$ -	5.14%		\$ -		
2012 Q4	1.47%	4.29%	Apr-08 May-08		Q2	\$ - \$ -	\$ - \$ -	4.08% 4.08%		\$ - \$ -		
			Jun-08		Q2 Q2	\$ - \$ -	\$ -	4.08%		\$ -		
				2008	Q3	\$ -	\$ -	3.35%	Ŧ	\$ -		
			Aug-08	2008	Q3	\$ -	\$ -	3.35%	\$ -	\$ -		
			Sep-08			\$ -	\$ -	3.35%	•	\$ -		
			Oct-08 Nov-08		Q4 Q4	\$ - \$ -	\$ -	3.35% 3.35%	\$ - \$ -	\$ - \$ 7.959.44		\$ 1.26
				2008	Q4 Q4	\$ 7,959.44	\$ 7,959.44 \$ 7,615.23		\$ 22.22		15,596.89	\$ 1.26
			Jan-09	2009	Q1	\$ 15,574.67	\$ 7,857.46		\$ 31.80	\$ 23,463.93	.0,000.00	\$ 1.26
			Feb-09	2009	Q1	\$ 23,432.13	\$ 7,837.44	2.45%	\$ 47.84	\$ 31,317.41		\$ 1.26
			Mar-09	2009	Q1	\$ 31,269.57	\$ 7,860.78		\$ 63.84	\$ 39,194.19		\$ 1.26
				2009	Q2 Q2	\$ 39,130.35 \$ 46,979.78	\$ 7,849.43 \$ 7,865.23	1.00%		\$ 47,012.39 \$ 54,884.16		\$ 1.26 \$ 1.26
				2009	Q2 Q2	\$ 54,845.01	\$ 7,874.63	1.00%		\$ 62,765.34		\$ 1.26
				2009	Q3	\$ 62,719.64	\$ 7,853.82	0.55%		\$ 70,602.21		\$ 1.26
				2009		\$ 70,573.46	\$ 7,900.85	0.55%		\$ 78,506.66		\$ 1.26
				2009		\$ 78,474.31	\$ 7,872.89	0.55%		\$ 86,383.17		\$ 1.26
			Oct-09 Nov-09			\$ 86,347.20 \$ 94,253.29	\$ 7,906.09 \$ 7,891.41	0.55% 0.55%		\$ 94,292.87 \$ 102,187.90		\$ 1.26 \$ 1.26
			Dec-09		Q4	\$ 102,144.70	\$ 11,222.14	0.55%			98,279.78	\$ 1.26
			Jan-10		Q1	\$ 113,366.84	\$ 7,922.95	0.00,0	\$ 51.96	\$ 121,341.75		\$ 1.26
			Feb-10		Q1	\$ 121,289.79	\$ 7,931.61		\$ 55.59	\$ 129,276.99		\$ 1.26
			Mar-10 Apr-10	2010	Q1 Q2	\$ 129,221.40 \$ 137,158.60	\$ 7,937.20 \$ 7,953.53	0.55% 0.55%	\$ 59.23 \$ 62.86	\$ 137,217.83 \$ 145,174.99		\$ 1.26 \$ 1.26
			May-10		Q2 Q2	\$ 145,112.13	\$ 7,938.90		\$ 66.51	\$ 153,117.54		\$ 1.26
			Jun-10	2010	Q2	\$ 153,051.03	\$ 7,939.19	0.55%		\$ 161,060.37		\$ 1.26
			Jul-10		Q3	\$ 160,990.22	\$ 7,956.92	0.89%		\$ 169,066.54		\$ 1.26
			Aug-10		Q3	\$ 168,947.14	\$ 7,953.47	0.89%		\$ 177,025.91		\$ 1.26
			Sep-10 Oct-10		Q3 Q4	\$ 176,900.61 \$ 184,883.89	\$ 7,983.28 \$ 7,977.45	0.89% 1.20%		\$ 185,015.09 \$ 193,046.22		\$ 1.26 \$ 1.26
			Nov-10			\$ 192,861.34	\$ 7,982.20	1.20%		\$ 201,036.40		\$ 1.26
			Dec-10			\$ 200,843.54	\$ 8,782.49	1.20%	\$ 200.84	\$ 209,826.87 \$	97,579.97	\$ 1.26
			Jan-11		Q1	\$ 209,626.03	\$ 8,010.08		\$ 256.79	\$ 217,892.90		\$ 1.26
			Feb-11 Mar-11		Q1 Q1	\$ 217,636.11 \$ 225,637.77	\$ 8,001.66 \$ 7,997.60		\$ 266.60 \$ 276.41	\$ 225,904.37 \$ 233,911.78		\$ 1.26 \$ 1.26
				2011	Q1 Q2	\$ 225,637.77 \$ 233,635.37	\$ 7,997.60 \$ 7,991.84		\$ 276.41	\$ 233,911.78 \$ 241,913.41		\$ 1.26 \$ 1.26
				2011	Q2	\$ 241,627.21	\$ 7,994.25		\$ 295.99	\$ 249,917.45		\$ 1.18
				2011		\$ 249,621.46	\$ 7,600.10	1.47%	\$ 305.79	\$ 257,527.35		\$ 1.18
				2011	Q3	\$ 257,221.56	\$ 7,516.99		\$ 315.10	\$ 265,053.65		\$ 1.18
			Aug-11 Sep-11		Q3 Q3	\$ 264,738.55 \$ 272,250.70	\$ 7,512.15 \$ 7,532.28	1.47% 1.47%		\$ 272,575.00 \$ 280,116.49		\$ 1.18 \$ 1.18
			Oct-11			\$ 272,250.70 \$ 279,782.98	\$ 7,532.28 \$ 7,537.12	1.47%		\$ 280,116.49 \$ 287,662.83		\$ 1.18
			Nov-11			\$ 287,320.10	\$ 7,518.65	1.47%		\$ 295,190.72		\$ 1.18
			Dec-11	2011	Q4	\$ 294,838.75		1.47%	\$ 361.18		95,121.96	\$ 1.18

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				Oı	pening Balance	F	unding Adder	Interest						er Funding	
Interest Rates	Accounts		Date		Quarter		(Principal)		Revenues	Rate	Interest	sing Balance	Annı	ual amounts _.	Adder (fr	om Tariff)	
			Jan-12	2012	Q1	\$	301,031.42	\$	7,541.78	1.47%	\$ 368.76	\$ 308,941.96			\$	1.18	1
			Feb-12	2012	Q1	\$	308,573.20	\$	7,554.65	1.47%	\$ 378.00	\$ 316,505.85			\$	1.18	1
			Mar-12	2012	Q1	\$	316,127.85	\$	7,566.04	1.47%	\$ 387.26	\$ 324,081.15			\$	1.18	1
			Apr-12	2012	Q2	\$	323,693.89	\$	7,541.94	1.47%	\$ 396.53	\$ 331,632.36			\$	1.18	1
			May-12	2012	Q2	\$	331,235.83	-\$	413.50	1.47%	\$ 405.76	\$ 331,228.09					1
			Jun-12	2012	Q2	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Jul-12	2012	Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Aug-12	2012	Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Sep-12	2012	Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Oct-12	2012	Q4	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Nov-12	2012	Q4	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59					1
			Dec-12	2012	Q4	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$ 331,227.59	\$	34,564.04			1

Total Funding Adder Revenues Collected \$ 330,822.33 \$ 10,320.31 \$ 341,142.64 \$ 341,142.64

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Middlesex Power Distribution Corporation

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%		-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06 Apr-06	2006 2006	Q1 Q2	-				0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2	-			-	4.14%	-	-
2007 Q2 2007 Q3	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-				4.59% 4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	-			-	4.59%	-	-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4				-	4.59%	-	-
2008 Q3 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-			-	4.59%	-	-
2009 Q2 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007	Q1 Q1	-				4.59% 4.59%	-	-
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	-			-	4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55% 0.89%	4.34% 4.66%	Jun-07 Jul-07	2007	Q2 Q3	-				4.59% 4.59%	-	
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-			-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3				-	4.59%	-	-
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07	2007	Q4 Q4	-			-	5.14% 5.14%		-
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	-			-	5.14%	-	-
2012 Q1 2012 Q2	1.47% 1.47%	4.29% 4.29%	Jan-08 Feb-08	2008	Q1 Q1	-			[5.14% 5.14%	-	-
2012 Q2	1.47%	4.29%	Mar-08	2008	Q1	-			-	5.14%	-	-
2012 Q4	1.47%	4.29%	Apr-08	2008	Q2	-			-	4.08%	-	-
			May-08 Jun-08	2008 2008	Q2 Q2	-				4.08% 4.08%		
			Jul-08	2008	Q3	-			-	3.35%	-	-
			Aug-08 Sep-08	2008 2008	Q3 Q3	-			-	3.35% 3.35%		-
			Oct-08	2008	Q4	-			-	3.35%	-	-
			Nov-08 Dec-08	2008 2008	Q4 Q4	-				3.35% 3.35%	-	-
			Jan-09	2009	Q1	-			-	2.45%	-	-
			Feb-09 Mar-09	2009	Q1	-			-	2.45%	-	-
			Apr-09	2009	Q1 Q2	-			-	2.45% 1.00%	-	-
			May-09	2009	Q2	-			-	1.00%	-	-
			Jun-09 Jul-09	2009	Q2 Q3	-				1.00% 0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009	Q3 Q4	-				0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4				-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10 May-10	2010 2010	Q2 Q2	-			-	0.55% 0.55%		-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10 Aug-10	2010 2010	Q3 Q3	-			-	0.89% 0.89%	-	-
			Sep-10	2010	Q3					0.89%		-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4	-			-	1.20% 1.20%	-	-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11 Mar-11	2011	Q1 Q1					1.47% 1.47%	-	-
			Apr-11	2011	Q2	-			-	1.47%	-	-
			May-11 Jun-11	2011	Q2 Q2	-				1.47% 1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	-
			Aug-11	2011	Q3 Q3	-			-	1.47% 1.47%	-	-
			Sep-11 Oct-11	2011	Q4	-			-	1.47%	-	-
			Nov-11	2011	Q4	-			-	1.47%	-	-
			Dec-11 Jan-12	2011	Q4 Q1					1.47% 1.47%		
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12			-				1.47% 1.47%	-	-
			May-12							1.47%	-	-
			Jun-12		Q2				-	1.47%	-	-
			Jul-12 Aug-12			-			-	1.47% 1.47%	-	-
			Sep-12	2012	Q3	-			-	1.47%	-	-
			Oct-12 Nov-12	2012 2012		-			-	1.47% 1.47%	-	-
			Dec-12	2012		-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_SMP-Res_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&/	A Sheet 5)	Expen	ization se Sheet 5)	 ulative OM&A Amortization nse	 ulative OM&A Amortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	OM&A	tization
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	73,262.48	\$	4,121.79	\$ 77,384.27	\$ 38,692.13	3.98%	\$	1,539.95
2009	\$	17,184.29	\$	8,746.51	\$ 103,315.07	\$ 90,349.67	1.14%	\$	1,027.73
2010	\$	62,754.26	\$	9,249.44	\$ 175,318.76	\$ 139,316.91	0.80%	\$	1,111.05
2011	\$	53,541.83	\$	8,300.46	\$ 237,161.05	\$ 206,239.91	1.47%	\$	3,031.73
2012	\$	9,796.11	\$	6,823.95	\$ 253,781.11	\$ 245,471.08	1.47%	\$	3,608.42
Cumulati	ve Interest	to 2011						\$	6,710.45
Cumulati	ve Interest	to 2012						\$	10.318.88

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, if applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RIM decisions, the Board noted that current funding adders will case on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the earliest or also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those costs is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the term the SMFA was in effect. The SMFA was instituted by SMFA was included to find future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence to support its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circu mstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMDR is calculated based on costs to December 31, 2011

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006	2007	2008		2009		2010		2011	201	12 and later		Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	\$	\$ 82,041.68	\$	34,698.87	\$	82,483.35	\$	71,027.62	\$	23,983.03	\$	294,234.56
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	\$ 	\$ 1,539.95	\$	1,027.73	\$	1,111.05	\$	3,031.73			\$	6,710.45
Sheet 8A (Interest calculated on monthly balances)												\$	
X Sheet 8B (Interest calculated on average annual balances)	\$	\$	\$ 1,539.95	\$	1,027.73	\$	1,111.05	\$	3,031.73			\$	6,710.45
SMFA Revenues (from Sheet 8)	\$	\$	\$ 15,574.67	\$	97,792.17	\$	96,259.19	\$	91,405.39	\$	29,790.91	\$	330,822.33
SMFA Interest (from Sheet 8)	\$	\$	\$ 22.22	\$	487.61	\$	1,320.78	\$	3,716.57	\$	4,773.13	\$	10,320.31
Net Deferred Revenue Requirement	\$ -	\$	\$ 67,984.74	-\$	62,553.18	-\$	13,985.57	-\$	21,062.62	-\$	10,581.01	-\$	40,197.63
Number of Metered Customers (average for 2012 test year)											6422		

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	llection or refunding		1		
	remental Revenue Requirement from 2006 to December 31, 2011	\$	276,961.98		
	nues collected from 2006 to 2012 test year (inclusive)	\$	341,142.64		
	Simple Interest on SMFA Revenues d Revenue Requirement	-\$	64,180.66)	
SMDR	November 1, 2012 to October 31, 2013	-\$	0.83	>	Match
Check: Fore	ecasted SMDR Revenues	-\$	63,963.12	ノ	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 23,983.03
SMIRR	\$ 0.31 Match
Check: Forecasted SMIRR Revenues	\$ 23,889.84

 Entegrus_SMMOdel_SMP-Res_20120907
 13/13

 Tab: 9. SMFA_SMDR_SMIRR
 13/13

 Entegrus Po SM Final Disposition – Interrogato Board File No.: E Date Filed: Septe	B-2012-0289
Attachment F	
Smart Meter Model SMP GS<50kW	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates

effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential									0
General Service < 50 kW				267	88	300	20		675
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	267	88	300	20	0	675
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	39.56%	52.59%	97.04%	100.00%	0.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	267	88	300	20	0	675
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable							_	
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter	Audited Actual	Audited Actual	Audited Actual 86,331	Audited Actual 28,454	Audited Actual 97,002	Audited Actual 6,467	Forecast	\$ 218,254
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter			17,148	5,652	19,267	1,284		\$ 43,351
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									s -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ 103,479	\$ 34,105	\$ 116,269	\$ 7,751	\$ -	\$ 261,605
	Asset Type								
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN) 1.2.1 Collectors		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.2.2 Repeaters (may include radio licence. etc.)	Computer Hardware			2.253	743	2.532	169		\$ 5.696
1.2.2 Repeaters (may include radio licence, etc.) 1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)	Computer Hardware			2,253	743	2,532	169		\$ 5,696
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	e	\$ 2,253	\$ 743	\$ 2,532	\$ 169	e	\$ 5,696
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		3 -	<u> </u>	\$ 2,253	\$ 743	\$ 2,532	\$ 169	<u> </u>	\$ 5,696
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual			Audited Actual		Audited Actual	Forecast	
1.3.1 Computer Hardware		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
	Community College			4.000	FFC	4.007	400		
1.3.2 Computer Software	Computer Software			1,688	556	1,897	126		
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -		6 4.000	\$ 556	\$ 1,897	\$ 126		\$ 4,268
Total Advanced wetering control computer (Awico)		-		9 1,000	330	3 1,097	9 120		3 4,200
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 4,939
		Audited Actual	Audited Actual					Forecast	\$ 4,939 \$ 4,939
1.4.1 Activiation Fees	Applications Software			1,954	644	2,195	146	Forecast \$ -	
1.4.1 Activiation Fees Total Wide Area Network (WAN)				1,954	644	2,195	146	Forecast Forecast	
1.4.1 Activiation Fees	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment)	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939 \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939 \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939 \$ - \$ -
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939 \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	1,954 \$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939 \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	\$ -	1,954 \$ 1,954	S 644 Audited Actual	2,195 \$ 2,195 Audited Actual	\$ 146	\$ -	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	1,954 \$ 1,954 Audited Actual	S 644 S 644 Audited Actual	2,195 \$ 2,195 Audited Actual	146 \$ 146 Audited Actual	\$ -	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	1,954 \$ 1,954 Audited Actual	S 644 Audited Actual	2,195 \$ 2,195 Audited Actual	146 \$ 146 Audited Actual	\$ -	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phases provide a discriptive tils and identify nature of begrand minimum functionality costs)	Asset Type Asset Type	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activistion Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including repair of damaged equipment 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Applications Software	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discipling less and identify instance of beyond minimum functionality costs) 1.5.1 Costs related to technical equabilities in the same materies or related communications	Asset Type Asset Type	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 776,509
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provides a discription file and officiently rease of depoyed minimum functionality costs) 1.6.1 Costs related to technical capibilities in the smart maters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart maters to outstomers other than residential	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,939 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phase provide a discriptive list and infesting hashed to depoyed minimum functional costs infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation,	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive site and identity nature of begond minimum functional related communications infrastructure that exceed those specified in C.Reg. 42506 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in C.Reg. 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for CT OII rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	1,954 \$ 1,954 Audited Actual \$ \$ 109,375	644 \$ 644 Audited Actual \$ 5 649	2.195 \$ 2.196 Audited Actual	146 \$ 146 Audited Actual	Forecast S	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive title and identity instance of begond minimum functionally costs) 1.6.1 Costs related to be technical capabilities in the smart meters or related communications infrastructure that exceed those specified in CARg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MOMFR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S Audited Actual	1,954 \$ 1,954 Audited Actual \$ 109,375 Audited Actual	Audited Actual \$ 3644 Audited Actual \$ 36,049 Audited Actual	2.195 \$ 2.196 Audited Actual \$ 122.893 Audited Actual	146 \$ 146 Audited Actual \$	Forecast Forecast Forecast Forecast	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive file and identify adure of begond information functional infrastructure that acceed those specified in O.Reg 42506 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that acceed those specified in O.Reg 42506 1.6.2 Costs for deployment of amart meters to customers other than residential and small general service 1.6.3 Costs for T OU rate implementation, CIS system upgrades, web presentation, integration with the MINIMF, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S Audited Actual	1,954 \$ 1,954 Audited Actual \$ 109,375 Audited Actual	Audited Actual \$ 3644 Audited Actual \$ 36,049 Audited Actual	2.195 \$ 2.196 Audited Actual \$ 122.893 Audited Actual	146 \$ 146 Audited Actual \$	Forecast Forecast Forecast Forecast	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provides a discription file and officially instance of begond minimum functionality costs) 1.6.1 Costs related to technical capibilities in the smart maters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart maters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MIMMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S Audited Actual	1,954 \$ 1,954 Audited Actual \$ 1,000 \$ 100,375 Audited Actual	\$ 644 S 644 Audited Actual S 36,049	2.195 \$ 2.196 Audited Actual \$ \$ 122.893 Audited Actual	\$ 146 S 146 Audited Actual \$ 5 8,193	Forecast Forecast Forecast	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipmend) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a disacriptive files widely nature of beyond inferent functionality costs) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MIMER, exc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERNIS COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S Audited Actual	1,954 \$ 1,954 Audited Actual \$ 1,054 Audited Actual \$ 109,375 Audited Actual	\$ 644 Audited Actual \$ 36,049 Audited Actual	2.195 \$ 2.196 Audited Actual \$ 122,893 Audited Actual	\$ 146 S 146 Audited Actual S 8,193 Audited Actual	Forecast Forecast Forecast	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Cotter AMI Capital 1.5.6 Other AMI Capital 1.5.1 Costs related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6.1 Costs related to technical capitalities in the suart materia or related communications infrastructure that exceed those specified in O Reg 42506 1.6.2 Casts of registionent of smart meters to customers other than residential and small general service 1.6.3 Casts of rolu rae implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD) 2.1.1 Mainternance (may include meter revertication costs, etc.)	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S Audited Actual	1,954 \$ 1,954 Audited Actual \$ 1,054 Audited Actual \$ 109,375 Audited Actual	\$ 644 Audited Actual \$ 36,049 Audited Actual	2.195 \$ 2.196 Audited Actual \$ 122,893 Audited Actual	\$ 146 S 146 Audited Actual S 8,193 Audited Actual	Forecast Forecast Forecast	\$ 4,999 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 276,509 \$ - \$ - \$ - \$ 276,509

Entegrus_SMModel_SMP-SmGS_20120907 2. Smart_Meter_Costs

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and O 2.2 ADVANCED METERING REGK	perational Expense Data DNAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance									\$ -
2.2.2 Other (please specify)									\$ -
Total Incremental AMRC OM&A Co	osts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONT	ROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may in	solude server support, etc.)			803	104	110	73	64	\$ 1,155
2.3.2 Software Maintenance (may incl	ude maintenance support, etc.)			1,762	407	305	198	1,459	\$ 4,131
2.3.2 Other (please specify)									\$ -
Total Incremental AMCC OM&A Co	osts	\$ -	\$ -	\$ 2,565	\$ 511	\$ 415	\$ 272	\$ 1,523	\$ 5,286
2.4 WIDE AREA NETWORK (WAN))								
2.4.1 WAN Maintenance									\$ -
2.4.2 Other (please specify)									\$ -
Total Incremental AMRC OM&A Co	osts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RE	ELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign									\$ -
2.5.2 Customer Communication (m	ay include project communication, etc.)								\$ -
2.5.3 Program Management									\$ -
2.5.4 Change Management (may in	clude training, etc.)								\$ -
2.5.5 Administration Costs				3,605	14	0	0	0	\$ 3,619
2.5.6 Other AMI Expenses (please specify)				215	144	45	-402	-500	-\$ 497
Total Other AMI OM&A Costs Rela	ated to Minimum Functionality	\$ -	\$ -	\$ 3,820	\$ 158	\$ 45	-\$ 402	-\$ 500	\$ 3,122
TOTAL OM&A COSTS RELATED T	O MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 7,345	\$ 1,587	\$ 1,197	\$ 1,003	\$ 1,023	\$ 12,155
	SEYOND MINIMUM FUNCTIONALITY reature of beyond minimum functionality costs)	Audited Actual							
	abilities in the smart meters or related communications								\$ -
2.6.2 Costs for deployment of smart and small general service	t meters to customers other than residential								\$ -
2.6.3 Costs for TOU rate implemen integration with the MDM/R, etc.	tation, CIS system upgrades, web presentation,			0	136	5,636	4,406	0	\$ 10,178
Total OM&A Costs Beyond Minim	um Functionality	•	•	•	\$ 136	\$ 5,636	\$ 4,406	•	\$ 10,178
Total Smart Meter OM&A Costs	an i distributy	\$ -	\$ -	\$ 7.345	\$ 1,723	\$ 6.833	\$ 5,409	\$ 1.023	\$ 22,333
Total Smart Meter OM&A Costs		<u> </u>	-	\$ 7,345	\$ 1,723	\$ 0,033	\$ 5,409	\$ 1,023	\$ 22,333
3 Aggregate Smart Meter Cost	ts by Category								
3.1 Ca	pital								
3.1.1	Smart Meter	\$ -	\$ -	\$ 103,479	\$ 34,105	\$ 116,269	\$ 7,751	\$ -	\$ 261,605
3.1.2	Computer Hardware	\$ -	\$ -	\$ 2,253	\$ 743	\$ 2,532	\$ 169	\$ -	\$ 5,696
3.1.3	Computer Software	\$ -	\$ -	\$ 1,688	\$ 556	\$ 1,897	\$ 126	\$ -	\$ 4,268
3.1.4	Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6	Applications Software	\$ -	\$ -	\$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939
3.1.7	Total Capital Costs	\$ -	<u>s</u> -	\$ 109,375	\$ 36,049	\$ 122,893	\$ 8,193	\$ -	\$ 276,509
3.2 ON	M&A Costs								
3.2.1	Total OM&A Costs	\$ -	<u>s</u> -	\$ 7,345	\$ 1,723	\$ 6,833	\$ 5,409	\$ 1,023	\$ 22,333

Entegrus_SMModel_SMP-SmGS_20120907 2. Smart_Meter_Costs

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0% 100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iotai	100.078	100.078	100.076	100.078	100.078	100.078	100.078
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	8.13%	8.13%	8.07%	8.01%	7.95%	7.95%	7.95%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	10.070	10.070	10.070	10.070	10.070	10.070	10.070
Taxes/PILs	00.400/	00.400/	00 500/	00.000/	04.000/	00.050/	00.050/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00% 0.225%	31.00% 0.075%	28.25% 0.00%	26.25% 0.00%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years - rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
0 15 : 4 004 01							
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



2010

2011

2012 and later

Net Fixed Assets - Smart Meters	2	006	2	007		2008		2009
Gross Book Value								
Opening Balance			\$	-	\$		\$	103,479
Capital Additions during year (from Smart Meter Costs)	\$	-	\$	-	\$	103,479	\$	34,105
Retirements/Removals (if applicable)								
Closing Balance	\$		\$		\$	103,479	\$	137,585
Accumulated Depreciation								
Opening Balance			\$	-	\$		-\$	3,449
Amortization expense during year	S	-	\$	-	-\$	3,449	-\$	8,035
Retirements/Removals (if applicable)								
Closing Balance	S	-	\$	-	-\$	3,449	-\$	11,485

Middlesex Power Distribution Corporation

Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance Accumulated Depreciation Opening Balance	\$ -	\$ \$	- \$ - \$	103,479	\$ \$ \$	103,479 34,105 137,585	\$ \$	137,585 116,269 253,853	\$ \$	253,853 7,751 261,605	\$ \$ \$	261,605 - 261,605 41,715
Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$	\$	3,449	-\$ -\$	8,035 11,485	-\$ -\$	13,048	-\$ -\$	17,182 41,715	-\$	17,440 59,155
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$	- \$ - \$	100,030 50,015	\$ \$	100,030 126,100 113,065	\$ \$ \$	126,100 229,321 177,710	\$ \$	229,321 219,890 224,605	\$ \$ \$	219,890 202,450 211,170
Net Fixed Assets - Computer Hardware												
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ \$	- \$ - \$	2,253 2,253	\$ \$	2,253 743 2,996	\$ \$	2,996 2,532 5,528	\$ \$	5,528 169 5,696	\$ \$	5,696 - 5,696
Accumulated Depreciation Opening Balance Amortization expense during year Retrements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ \$	- \$ \$	225	-\$ -\$	225 525 750	-\$ -\$	750 852 1,603	-\$ -\$	1,603 1,122 2,725	-\$ -\$	2,725 1,139 3,864
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$	2,028 1,014	\$ \$	2,028 2,246 2,137	\$ \$ \$	2,246 3,925 3,085	\$ \$	3,925 2,971 3,448	\$ \$	2,971 1,832 2,402
Net Fixed Assets - Computer Software (including Applications Soft	ware)											
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$	- \$ - \$	3,642	\$ \$ \$	3,642 1,200 4,843	\$ \$ \$	4,843 4,092 8,935	\$ \$	8,935 273 9,208	\$ \$ \$	9,208
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$	- \$ \$	607	-\$ -\$	607 1,414 2,021	-\$ -\$	2,021 2,296 4,317	-\$ -\$	4,317 3,024 7,341	-\$ -\$	7,341 1,867 9,208
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$	3,035 1,518	\$ \$	3,035 2,821 2,928	\$ \$ \$	2,821 4,618 3,720	\$ \$	4,618 1,867 3,242	\$ \$	1,867
Net Fixed Assets - Tools and Equipment												
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ \$	- \$ - \$:	\$:	\$ \$:	\$ \$:	\$ \$	-
Accumulated Depreciation Opening Balance Amortization expense during year Retrements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ \$	- \$ - \$	•	\$ \$	-	\$ \$	-	\$ \$:	\$	-
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ \$ \$	- \$ - \$ - \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:
Net Fixed Assets - Other Equipment												
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ \$	- \$ - \$:	\$ \$: 	\$ \$ \$:	\$ \$:	\$ \$:

Gross Book Value														
Opening Balance			\$	-	\$	-	\$		\$	-	\$	-	\$	-
Capital Additions during year (from Smart Meter Costs)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Retirements/Removals (if applicable)														
Closing Balance	\$		\$	-	\$		\$		\$		\$		\$	
Accumulated Depreciation														
Opening Balance	\$		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Amortization expense during year	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Retirements/Removals (if applicable)														
Closing Balance	\$	-	\$	-	\$		\$	-	\$		\$		\$	
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ \$		\$ \$:	\$ \$		\$:	s s		\$ \$		\$:
Average iver book value	J	-	Ψ	-	J		Ψ		¥	-	Ψ		Ψ	

Entegrus_SMModel_SMP-SmGS_20120907 4. SM_Assets_and_Rate_Base

5/13

		2006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	50,015	\$	113,065	\$	177,710	\$	224,605	\$	211,170
Computer Hardware	\$	-	\$	-	\$	1,014	\$	2,137	\$	3,085	\$	3,448	\$	2,402
Computer Software	\$	-	\$	-	\$	1,518	\$	2,928	\$	3,720	\$	3,242	\$	933
Tools & Equipment	\$	_	\$	_	\$	-	\$		\$		s		s	-
Other Equipment	Š	_	\$	_	Š	_	\$	_	Š	_	Š	_	\$	_
Total Net Fixed Assets	\$	-	\$	-	\$	52,546	\$	118,130	\$	184,515	\$	231,296	\$	214,505
Working Capital														
Operating Expenses (from Sheet 2)	\$	_	\$	_	\$	7,345	\$	1,723	\$	6.833	\$	5,409	\$	1,023
Working Capital Factor (from Sheet 3)	Ψ	15%	Ψ	15%	Ψ	15%	Ψ	15%	Ψ	15%	Ψ	15%	Ψ	15%
Working Capital Allowance	\$	1370	\$	1070	\$	1,102	\$	258	\$	1,025	\$	811	\$	154
Working Capital Allowance	φ		φ		φ	1,102	φ	230	φ	1,023	*	011	φ	134
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	53,648	\$	118,388	\$	185,540	\$	232,107	\$	214,658
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	28,594	\$	67,126	\$	111,324	\$	139,264	\$	128,795
Equity	\$	-	\$	-	\$	25,054	\$	51,262	\$	74,216	\$	92,843	\$	85,863
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Capitalization	\$	-	\$	-	\$	53,648	\$	118,388	\$	185,540	\$	232,107	\$	214,658
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	_	\$	-	\$	-	\$	-
Deemed Long Term Debt	Š	-	\$	-	\$	2,073	\$	4,867	\$	8.071	\$	10,097	\$	9.338
Equity	Š	_	\$	_	\$	2,255	\$	4,614	\$	6,679	\$	8,356	\$	7,728
Preferred Shares	\$	_	\$	_	\$	2,200	\$.,	\$	0,010	Š		\$	-,,,20
Total Return on Capital	\$		\$		\$	4,328	\$	9,480	\$	14,750	\$	18,453	\$	17,065
Total Return on Capital	Ф	-	Ф	-	Þ	4,320	Ф	9,400	Ф	14,750	Þ	10,455	φ	17,005
Operating Expenses	\$	-	\$	-	\$	7,345	\$	1,723	\$	6,833	\$	5,409	\$	1,023
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	3,449	\$	8,035	\$	13,048	\$	17,182	\$	17,440
Computer Hardware	\$	-	\$	-	\$	225	\$	525	\$	852	\$	1,122	\$	1,139
Computer Software	\$	-	\$	-	\$	607	\$	1,414	\$	2,296	\$	3,024	\$	1,867
Tools & Equipment	Š	-	\$	-	Š	-	\$	´-	\$		Š		\$	-
Other Equipment	Š	_	\$	_	Š	_	\$	_	Š	_	Š	_	\$	_
Total Amortization Expense in Year	\$	-	\$	-	\$	4,282	\$	9,975	\$	16,197	\$	21,328	\$	20,446
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	15,954	\$	21,178	\$	37,780	\$	45,190	\$	38,535
Calculation of Taxable Income														
Incremental Operating Expenses	\$		\$	_	\$	7,345	\$	1,723	\$	6,833	\$	5,409	\$	1,023
Amortization Expense	\$	-	\$	_	\$	4,282	\$	9.975	\$	16,197	Š	21,328	\$	20,446
Interest Expense	\$		s S		ę.	2,073	\$	4,867	\$	8,071	Š	10,097	\$	9,338
•			· <u>-</u>		9						_		\$	
Net Income for Taxes/PILs	\$	-	\$	-	\$	2,255	\$	4,614	\$	6,679	\$	8,356	\$	7,728
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	357.74	\$	1,304.25	\$	2,169.44	\$	3,047.00	\$	3,461.23
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	16,312	\$	22,482	\$	39,949	\$	48,237	\$	41,996

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA Closing UCC	\$ - \$ - \$ - \$ - \$ - \$ 8% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ 47 8% \$ - \$ -	\$ 103,479.15 \$ 103,479.15 \$ 51,739.58 \$ 51,739.58 47 8% \$ 4,139.17 \$ 99,339.99	\$ 99,339.99 \$ 34,105.49 \$ 133,445.48 \$ 17,052.74 \$ 116,392.73 47 8% \$ 9,311.42 \$ 124,134.06	\$ 124,134.06 \$ 116,268.71 \$ 240,402.77 \$ 58,134.36 \$ 182,268.41 47 8% \$ 14,581.47 \$ 225,821.30	\$ 225,821.30 \$ 7,751.25 \$ 233,572.54 \$ 3,875.62 \$ 229,696.92 47 8% \$ 18,375.75 \$ 215,196.79	\$ 215,196.79 \$ 215,196.79 \$ 25,196.79 \$ 215,196.79 47 8% \$ 17,215.74 \$ 197,981.05
UCC - Computer Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Computer Hardware Capital Additions Computer Software Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA Closing UCC	\$	\$ - \$ - \$ - \$ - \$ - \$ 50 55% \$ -	\$ 2,253,27 \$ 1,688.42 \$ 3,941.68 \$ 1,970.84 \$ 1,970.84 50 55% \$ 1,083.96 \$ 2,857.72	\$ 2,857.72 \$ 742.65 \$ 556.48 \$ 4,156.85 \$ 649.57 \$ 3,507.29 50 55% \$ 1,929.01 \$ 2,227.84	\$ 2,227.84 \$ 2,531.76 \$ 1,897.10 \$ 6,656.70 \$ 2,214.43 \$ 4,442.27 50 55% \$ 2,443.25 \$ 4,213.45	\$ 4,213.45 \$ 168.78 \$ 126.47 \$ 4,508.71 \$ 147.63 \$ 4,361.08 50 55% \$ 2,398.59 \$ 2,110.11	\$ 2,110.11 \$ - \$ 2,110.11 \$ 2,110.11 50 55% \$ 1,160.56 \$ 949.55
UCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Tools & Equipment Capital Additions Other Equipment Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class CCA Rate CCA Closing UCC	\$ - \$ - \$ - \$ - \$ - \$ - \$ 20%	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
Closing CCC		<u> </u>			<u> </u>	-	

PILs Calculation

		2	006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME .	TAX														
	Net Income	\$	_	\$	-	\$	2,254.83	\$	4,613.60	\$	6,679.44	\$	8,355.85	\$	7,727.70
	Amortization	\$	-	\$	-	\$	4,281.67	\$	9,974.52	\$	16,196.57	\$	21,328.16	\$	20,446.18
	CCA - Smart Meters	\$	-	\$	-	-\$	4,139.17	-\$	9,311.42	-\$	14,581.47	-\$	18,375.75	-\$	17,215.74
	CCA - Computers	\$	-	\$	-	-\$	1,083.96	-\$	1,929.01	-\$	2,443.25	-\$	2,398.59	-\$	1,160.56
	CCA - Applications Software	\$	-	\$	-	-\$	976.90	-\$	1,298.87	-\$	1,419.62	-\$	1,170.82	-\$	73.18
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Change in taxable income	\$	-	\$	-	\$	336.47	\$	2,048.82	\$	4,431.67	\$	7,738.85	\$	9,724.40
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$	-	\$	112.72	\$	676.11	\$	1,373.82	\$	2,186.22	\$	2,552.65
ONTARIO	CAPITAL TAX														
	Smart Meters	\$	_	\$	_	\$	100.029.85	\$	126.099.88	\$	229.320.66	\$	219.889.97	\$	202,449,66
	Computer Hardware	\$	_	\$	-	\$	2,027.94	\$	2,245.67	\$	3,925.07	\$	2,971.44	\$	1,832.15
	Computer Software	\$		s		s	3,035.18	S	2.821.47	s	4.617.57	S	1.866.58	S	
	(Including Application Software)	\$	-	•	-	\$	3,035.18	\$	2,821.47	\$	4,617.57	\$	1,866.58	\$	-
	Tools & Equipment	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	rate Bace	\$	-	\$	-	\$	105,092.97	\$	131,167.02	\$	237,863.29	\$	224,727.99	\$	204,281.81
	Less: Exemption					\$	21,432.53								
	Deemed Taxable Capital	\$	-	\$	-	\$	83,660.44	\$	131,167.02	\$	237,863.29	\$	224,727.99	\$	204,281.81
	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	188.24	\$	295.13	\$	178.40	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$	-	\$	112.72	\$	676.11	\$	1,373.82	\$	2,186.22	\$	2,552.65
	Change in OCT	\$	-	\$	-	\$	188.24	\$	295.13	\$	178.40	\$	-	\$	
	PILs	\$	-	\$	-	\$	300.95	\$	971.24	\$	1,552.22	\$	2,186.22	\$	2,552.65
Gross U															
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
		\$	-	\$	-	\$	169.50	\$	1,009.12	\$	1,991.04	\$	3,047.00	\$	3,461.23
		\$	-	\$	-	\$	188.24	\$	295.13	\$	178.40	\$	-	\$	-
	PILs	\$	-	\$	-	\$	357.74	\$	1,304.25	\$	2,169.44	\$	3,047.00	\$	3,461.23

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate		Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$		\$ -		
2006 Q2	4.14%	4.68%		2006	Q1	\$ -		0.00%		-	\$ -		
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	\$ -		0.00%		-	\$ -		
2006 Q4	4.59%	4.72%		2006	Q2	\$ -		4.14%		-	\$ -		
2007 Q1 2007 Q2	4.59% 4.59%	4.72% 4.72%	May-06 Jun-06	2006	Q2 Q2	\$ - \$ -		4.14% 4.14%	-	-	\$ - \$ -		
2007 Q2 2007 Q3	4.59% 4.59%	4.72% 5.18%		2006	Q2 Q3	\$ -		4.14%			\$ - \$ -		
2007 Q3 2007 Q4	5.14%	5.18%		2006	Q3	\$ -		4.59%		_	\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%		-	\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	\$ -		4.59%	-	-	\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -		4.59%	-	-	\$ -	_	
2008 Q4 2009 Q1	3.35% 2.45%	5.43% 6.61%	Dec-06 Jan-07		Q4 Q1	\$ - \$ -		4.59% 4.59%		-	\$ - \$ -	\$ -	
2009 Q1 2009 Q2	1.00%	6.61%	Feb-07		Q1	\$ - \$		4.59%			\$ -		
2009 Q2 2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		_	\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ -		4.59%		-	\$ -		
2010 Q1	0.55%	4.34%	May-07	2007	Q2	\$ -		4.59%	\$	-	\$ -		
2010 Q2	0.55%	4.34%		2007	Q2	\$ -		4.59%		-	\$ -		
2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%		-	\$ - \$ -		
2010 Q4 2011 Q1	1.20% 1.47%	4.01% 4.29%	Aug-07 Sep-07		Q3 Q3	\$ - \$ -		4.59% 4.59%			\$ - \$ -		
2011 Q1 2011 Q2	1.47%	4.29%	Oct-07		Q3 Q4	\$ -		5.14%		_	\$ -		
2011 Q3	1.47%	4.29%	Nov-07		Q4	\$ -	\$ -	5.14%		-	\$ -		
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	\$ -	\$ -	5.14%	\$	-	\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -	\$ -	5.14%		-	\$ -		
2012 Q2 2012 Q3	1.47%	4.29%	Feb-08		Q1	\$ - \$ -	-	5.14%		-	\$ -		
2012 Q3 2012 Q4	1.47% 1.47%	4.29% 4.29%	Mar-08 Apr-08		Q1 Q2	\$ - \$	\$ - \$ -	5.14% 4.08%			\$ - \$ -		
2012 Q4	1.47 /0	4.2370	May-08		Q2 Q2	\$ -	\$ -	4.08%		_	\$ -		
				2008	Q2	\$ -	\$ -	4.08%		-	\$ -		
			Jul-08	2008	Q3	\$ -	\$ -	3.35%	\$	-	\$ -		
			Aug-08	2008	Q3	\$ -	\$ -			-	\$ -		
				2008	Q3	\$ -	\$ -			-	\$ -		
				2008	Q4 Q4	\$ - \$ -	\$ - \$ 831.49	3.35% 3.35%			\$ - \$ 831.49		\$ 1.26
				2008	Q4 Q4	\$ 831.49	\$ 807.30	3.35%		2.32	\$ 1,641.11	\$ 1,641.11	\$ 1.26
				2009	Q1	\$ 1,638.79	\$ 843.74	2.45%		3.35	\$ 2,485.88	, , , , ,	\$ 1.26
				2009	Q1	\$ 2,482.53	\$ 840.33	2.45%		5.07	\$ 3,327.93		\$ 1.26
				2009	Q1	\$ 3,322.86	\$ 843.32	2.45%			\$ 4,172.96		\$ 1.26
				2009	Q2	\$ 4,166.18	\$ 840.42	1.00%			\$ 5,010.07		\$ 1.26
			May-09 Jun-09	2009	Q2 Q2	\$ 5,006.60 \$ 5,846.06	\$ 839.46 \$ 843.36	1.00%			\$ 5,850.23 \$ 6,694.29		\$ 1.26 \$ 1.26
			Jul-09		Q3	\$ 6,689.42	\$ 839.26	0.55%			\$ 7,531.75		\$ 1.26
			Aug-09	2009	Q3	\$ 7,528.68	\$ 838.03	0.55%	\$		\$ 8,370.16		\$ 1.26
			Sep-09		Q3	\$ 8,366.71	\$ 832.20	0.55%			\$ 9,202.74		\$ 1.26
			Oct-09		Q4	\$ 9,198.91	\$ 836.63	0.55%		4.22	\$ 10,039.76		\$ 1.26
				2009 2009	Q4 Q4	\$ 10,035.54	\$ 829.84	0.55%			\$ 10,869.98	£ 40.405.00	\$ 1.26 \$ 1.26
				2009	Q4 Q1	\$ 10,865.38 \$ 12,052.29	\$ 1,186.91 \$ 835.96	0.55% 0.55%			\$ 12,057.27 \$ 12,893.77	\$ 10,465.36	\$ 1.26 \$ 1.26
			Feb-10		Q1	\$ 12,888.25	\$ 837.34	0.55%			\$ 13,731.50		\$ 1.26
			Mar-10		Q1	\$ 13,725.59	\$ 841.50	0.55%			\$ 14,573.38		\$ 1.26
			Apr-10		Q2	\$ 14,567.09	\$ 841.17	0.55%			\$ 15,414.94		\$ 1.26
			May-10		Q2 Q2	\$ 15,408.26 \$ 16,244.19	\$ 835.93	0.55% 0.55%	-		\$ 16,251.25		\$ 1.26 \$ 1.26
			Jun-10 Jul-10		Q2 Q3	\$ 16,244.19 \$ 17,080.98	\$ 836.79 \$ 840.18	0.55%			\$ 17,088.43 \$ 17,933.83		\$ 1.26 \$ 1.26
			Aug-10		Q3	\$ 17,921.16	\$ 837.18	0.89%			\$ 18,771.63		\$ 1.26
			Sep-10		Q3	\$ 18,758.34	\$ 837.23	0.89%			\$ 19,609.48		\$ 1.26
			Oct-10		Q4	\$ 19,595.57	\$ 837.14	1.20%	\$	19.60	\$ 20,452.31		\$ 1.26
			Nov-10		Q4	\$ 20,432.71	\$ 836.23	,	-		\$ 21,289.37		\$ 1.26
			Dec-10		Q4	\$ 21,268.94	\$ 907.00	1.20%		21.27	\$ 22,197.21	\$ 10,263.73	\$ 1.26
				2011	Q1 Q1	\$ 22,175.94 \$ 23,022.08	\$ 846.14 \$ 844.21	1.47% 1.47%		27.17 28.20	\$ 23,049.25 \$ 23,894.49		\$ 1.26 \$ 1.26
				2011	Q1	\$ 23,866.29	\$ 844.69				\$ 24,740.22		\$ 1.26
				2011	Q2	\$ 24,710.98	\$ 843.95				\$ 25,585.20		\$ 1.26
			May-11	2011	Q2	\$ 25,554.93	\$ 835.24	1.11.70		31.30	\$ 26,421.47		\$ 1.18
				2011	Q2	\$ 26,390.17	\$ 794.93	1.47%	-		\$ 27,217.43		\$ 1.18
				2011	Q3	\$ 27,185.10	\$ 783.84	1.47%			\$ 28,002.24		\$ 1.18
			Aug-11 Sep-11	2011	Q3 Q3	\$ 27,968.94 \$ 28,759.69	\$ 790.75 \$ 786.29	1.47% 1.47%			\$ 28,793.95 \$ 29,581.21		\$ 1.18 \$ 1.18
			Oct-11		Q4	\$ 29,545.98	\$ 785.75	1.47%			\$ 30,367.92		\$ 1.18
			Nov-11		Q4	\$ 30,331.73	\$ 780.86	1.47%			\$ 31,149.75		\$ 1.18
			Dec-11	2011	Q4	\$ 31,112.59	\$ 634.80	1.47%	\$	38.11	\$ 31,785.50	\$ 9,964.21	\$ 1.18

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral					_		_									Approved
	and Variance	CWIP				U	pening Balance	-	unding Adder	Interest							eter Funding
Interest Rates	Accounts		Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	Clo	sing Balance	Anr	nual amounts	Adder (from Tariff)
			Jan-12	2012	Q1	\$	31,747.39	\$	770.19	1.47%	\$ 38.89	\$	32,556.47			\$	1.18
			Feb-12	2012	Q1	\$	32,517.58	\$	781.98	1.47%	\$ 39.83	\$	33,339.39			\$	1.18
			Mar-12	2012	Q1	\$	33,299.56	\$	781.31	1.47%	\$ 40.79	\$	34,121.66			\$	1.18
			Apr-12	2012	Q2	\$	34,080.87	\$	782.89	1.47%	\$ 41.75	\$	34,905.51			\$	1.18
			May-12	2012	Q2	\$	34,863.76	-\$	36.96	1.47%	\$ 42.71	\$	34,869.51				
			Jun-12	2012	Q2	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Jul-12	2012	Q3	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Aug-12	2012	Q3	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Sep-12	2012	Q3	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Oct-12	2012	Q4	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Nov-12	2012	Q4	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46				
			Dec-12	2012	Q4	\$	34,826.80	\$	-	1.47%	\$ 42.66	\$	34,869.46	\$	3,582.00		
			Total Fund	ding A	dder Re	venu	ues Collected	\$	34,826.80		\$ 1,089.61	\$	35,916.41	\$	35,916.41		

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Middlesex Power Distribution Corporation

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Interest Rates	Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -			1 -	0.00%		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	-			-	0.00%	-	-
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%	Apr-06	2006 2006	Q2 Q2	-			-	4.14% 4.14%	-	-
2007 Q1 2007 Q2	4.59%	4.72%	May-06 Jun-06	2006	Q2 Q2					4.14%		
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	-			-	4.59%	-	-
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	-			-	4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	-			-	4.59%	-	-
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006 2006	Q4 Q4	-				4.59% 4.59%		
2008 Q4	3.35%	5.43%	Dec-06	2006	04	-				4.59%		-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-			-	4.59%	-	-
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	-			-	4.59%	-	-
2009 Q4 2010 Q1	0.55% 0.55%	4.66% 4.34%	Apr-07 May-07	2007 2007	Q2 Q2	-				4.59% 4.59%	-	
2010 Q1	0.55%	4.34%	Jun-07	2007	Q2	_				4.59%	_	-
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	-			-	4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-			-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07	2007	Q4 Q4	-				5.14% 5.14%	-	-
2011 Q3 2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	-				5.14%	-	-
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2	1.47%	4.29%	Feb-08	2008	Q1	-			-	5.14%	-	-
2012 Q3	1.47%	4.29%	Mar-08	2008	Q1	-			-	5.14%	-	-
2012 Q4	1.47%	4.29%	Apr-08 May-08	2008	Q2 Q2	-				4.08% 4.08%	-	-
			Jun-08	2008	Q2 Q2					4.08%	-	-
			Jul-08	2008	Q3	-			-	3.35%	-	-
			Aug-08	2008	Q3	-			-	3.35%	-	-
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4	-				3.35% 3.35%		
			Dec-08	2008	Q4	-			1	3.35%	-	_
			Jan-09	2009	Q1	-			-	2.45%	-	-
			Feb-09	2009	Q1	-			-	2.45%	-	-
			Mar-09	2009	Q1	-			-	2.45%	-	-
			Apr-09 May-09	2009	Q2 Q2	-				1.00% 1.00%	-	
			Jun-09	2009	Q2	-				1.00%	-	-
			Jul-09	2009	Q3	-			-	0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09	2009	Q3	-			-	0.55%	-	-
			Oct-09 Nov-09	2009	Q4 Q4					0.55% 0.55%	-	
			Dec-09	2009	Q4					0.55%	-	
			Jan-10	2010	Q1	-			-	0.55%	-	-
			Feb-10	2010	Q1	-			-	0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10 May-10	2010 2010	Q2 Q2	-				0.55% 0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10	2010	Q3	-			-	0.89%	-	-
			Sep-10 Oct-10	2010 2010	Q3 Q4	-				0.89% 1.20%	-	-
			Nov-10	2010	Q4	-				1.20%	-	-
			Dec-10	2010	Q4	-			-	1.20%	-	-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11 Apr-11	2011	Q1 Q2	-				1.47% 1.47%	-	-
			May-11	2011	Q2 Q2				1	1.47%	-	-
			Jun-11	2011	Q2	-			-	1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	-
			Aug-11	2011	Q3	-			-	1.47%	-	-
			Sep-11 Oct-11	2011	Q3 Q4	-				1.47% 1.47%	-	-
			Nov-11	2011	Q4				1	1.47%		
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12		Q1	-			-	1.47%	-	-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12	2012	Q1 Q2				-	1.47% 1.47%	-	-
			May-12	2012	Q2 Q2	-				1.47%	-	- :
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12	2012	Q3	-			-	1.47%	-	-
			Sep-12 Oct-12	2012	Q3 Q4	-			-	1.47% 1.47%	-	-
			Nov-12	2012	Q4 Q4	-				1.47%	-	-
			Dec-12		Q4					1.47%		

Entegrus_SMModel_SMP-SmGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from	Sheet 5)	Expe	tization nse Sheet 5)	 Ilative OM&A mortization ise	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	OM&A	ization
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	7,344.75	\$	4,281.67	\$ 11,626.41	\$ 5,813.21	3.98%	\$	231.37
2009	\$	1,722.77	\$	9,974.52	\$ 23,323.70	\$ 17,475.06	1.14%	\$	198.78
2010	\$	6,832.63	\$	16,196.57	\$ 46,352.91	\$ 34,838.31	0.80%	\$	277.84
2011	\$	5,409.07	\$	21,328.16	\$ 73,090.13	\$ 59,721.52	1.47%	\$	877.91
2012	\$	1,023.45	\$	20,446.18	\$ 94,559.76	\$ 83,824.95	1.47%	\$	1,232.23
Cumulati	ve Interest	to 2011						\$	1,585.89
Cumulati	ve Interest	to 2012						\$	2,818.11

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the earliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those ests is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the smrf Aw as not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infall apply designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006		2007	2008	2009	2010	2011	201	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$	\$ 16,312.08	\$ 22,481.78	\$ 39,949.08	\$ 48,236.73	\$	41,996.20	\$ 168,975.88
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$ -	\$ 231.37	\$ 198.78	\$ 277.84	\$ 877.91			\$ 1,585.89
Sheet 8A (Interest calculated on monthly balances)										\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$ -	\$ 231.37	\$ 198.78	\$ 277.84	\$ 877.91			\$ 1,585.89
SMFA Revenues (from Sheet 8)	\$		\$	\$ 1,638.79	\$ 10,413.50	\$ 10,123.65	\$ 9,571.45	\$	3,079.41	\$ 34,826.80
SMFA Interest (from Sheet 8)	\$	-	\$	\$ 2.32	\$ 51.86	\$ 140.08	\$ 392.76	\$	502.59	\$ 1,089.61
Net Deferred Revenue Requirement	\$	-	\$	\$ 14,902.34	\$ 12,215.20	\$ 29,963.19	\$ 39,150.43	\$	38,414.20	\$ 134,645.35
Number of Metered Customers (average for 2012 test year)									662	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding	3.5		
	remental Revenue Requirement from 2006 to December 31, 2011	\$ 128,565.57		
SMFA Rever	nues collected from 2006 to 2012 test year (inclusive)	\$ 35,916.41		
	Simple Interest on SMFA Revenues Revenue Requirement	\$ 92,649.16)	
SMDR	November 1, 2012 to April 30, 2016	\$ 3.33	>	Match
Check: Fore	ecasted SMDR Revenues	\$ 92,587.32	ノ	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$	41,996.20	\neg	
SMIRR	\$	5.29	_	Match
Check: Forecasted SMIRR Revenues	s	42.023.76	J	

Entegrus_SMModel_SMP-SmGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

 Entegrus Powerlines Inc. SM Final Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
Attachment G Smart Meter Model SMP GS>50kW

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential									0
General Service < 50 kW									0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	0	0	0	0	0	0
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Actual/Planned number of GS > 50 kW meters installed					21	42	18		81
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	21	42	18	0	81
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable								
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter	Audited Actual	Audited Actual	Audited Actual 0	Audited Actual 12,354	Audited Actual 24,708	Audited Actual 10,589	Forecast	\$ 47,651
1.1.2 Installation Costs (may include socker kits, labour, vehicle, benefits, etc.)	Smart Meter			0	3,958	7,917	3,393		\$ 15,268
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ -	\$ 16,312	\$ 32,625	\$ 13,982	\$ -	\$ 62,919
	Asset Type								
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors									\$ -
1.2.2 Repeaters (may include radio licence, etc.)									s -
1.2.3 Installation (may include meter seats and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Asset Type								
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.3.1 Computer Hardware									\$ -
1.3.2 Computer Software									\$ -
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS/400 disk space, backup and recovery computer, UPS, etc.)									\$ -
Total Advanced Metering Control Computer (AMCC)		\$ -	<u>\$</u> -	<u>\$</u> -	<u>\$</u>	<u>s -</u>	<u>s -</u>	<u>\$</u> -	<u>s -</u>
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activation Fees	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 9,345
· ·		Audited Actual	Audited Actual					Forecast \$ -	\$ 9,345 \$ 9,345
1.4.1 Activiation Fees	Applications Software			0	2,423	4,845	2,077	Forecast \$ -	
1.4.1 Activiation Fees Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software			0	2,423	4,845	2,077	Forecast Forecast	\$ 9,345
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including appared damaged equipment)	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of demagad equipment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ - \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AM CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	4,845 \$ 4,845 Audited Actual	\$ 2,077	\$ -	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of dumaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	\$ -	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2.077 \$ 2.077 Audited Actual	\$ -	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AM CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Asset Type	\$ -	\$ -	\$ -	\$ 2,423	4,845 \$ 4,845 Audited Actual	\$ 2,077	\$ -	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged sequipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality	Applications Software	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tile and dientily nature of bayond minimum functionality costs)	Asset Type	\$ -	\$ -	\$ -	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2.077 \$ 2.077 Audited Actual	\$ -	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Asset Type	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Priogram Management 1.5.6 Other AMI Capital Total other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please process a description list and within the Costs and Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please process a description list and processing costs) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg. 42506 1.6.2 Costs for declayment of smart meters to customers other than residential	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 77.264
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1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Priogram Management 1.5.6 Other AMI Capital Total other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please process a description list and within the Costs and Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please process a description list and processing costs) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg. 42506 1.6.2 Costs for declayment of smart meters to customers other than residential	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 72.284
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including agent of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive late and destiny nature of beyond minimum functional youth) 1.5.1 Costs related to locknical equabilities in the narm maters or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation,	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 6 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7
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1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discoppine site and dentity nature of begond minimum functional youth) 1.6.1 Costs related to bechnical capitallities in the smart meters or related communications infrastructure that exceed those specified in O. Reg. 42556 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service. 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR*, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	2.423 \$ 2.423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S	\$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 6 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please process a description fellow officer) rate of deport dimense functionally costs) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MIMPR, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Asset Type Asset Type Asset Type Computer Software	S - Audited Actual	Audited Actual S - Audited Actual	Audited Actual S S Audited Actual	\$ 2,423 \$ 2,423 Audited Actual \$ 18,735 Audited Actual	\$ 4,845 Audited Actual S 37,470 Audited Actual	\$ 2,077 \$ 2,077 Audited Actual \$ 16,059 \$ 16,059	Forecast Forecast S Forecast	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5.1 Costs related to technical capabilities in the small material related communications infrastructure that exceed house specified in O.Reg 42506 1.5.2 Costs for deployment of small meters to customers other than residential and small general service 1.5.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MIMIR, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	Audited Actual S - S - Audited Actual	2.423 \$ 2.423 Audited Actual \$ 18,735 Audited Actual	4,845 \$ 4,845 Audited Actual \$ 37,470 Audited Actual	2,077 \$ 2,077 Audited Actual \$ 16,059 Audited Actual	Forecast Forecast Forecast	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY Phase power a discippive list and feesily nature of beginner amart matters or related communications infrastructure that exceed those specified in the natural matter or related communications infrastructure that exceed those specified in O Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD) 2.1.1 Maintenance (may include meter reverdication costs, etc.)	Asset Type Asset Type Asset Type Computer Software	S - Audited Actual	Audited Actual S - Audited Actual	Audited Actual S S Audited Actual	\$ 2,423 \$ 2,423 Audited Actual \$ 18,735 Audited Actual	\$ 4,845 Audited Actual S 37,470 Audited Actual	\$ 2,077 \$ 2,077 Audited Actual \$ 16,059 \$ 16,059	Forecast Forecast Forecast	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.5.1 Costs related to technical capabilities in the small material related communications infrastructure that exceed house specified in O.Reg 42506 1.5.2 Costs for deployment of small meters to customers other than residential and small general service 1.5.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MIMIR, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	S - Audited Actual	Audited Actual S - Audited Actual	Audited Actual S - S - Audited Actual	2.423 \$ 2.423 Audited Actual \$ 18,735 Audited Actual	4,845 \$ 4,845 Audited Actual \$ 37,470 Audited Actual	2,077 \$ 2,077 Audited Actual \$ 16,059 Audited Actual	Forecast Forecast Forecast	\$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Entegrus_SMModel_SMP-LgGS_20120907 2. Smart_Meter_Costs

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	,	Total
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)									
2.2.1 Maintenance								\$	-
2.2.2 Other (please specify)								\$	-
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)									
2.3.1 Hardware Maintenance (may include server support, etc.)			96	13	13	9	8	\$	139
2.3.2 Software Maintenance (may include maintenance support, etc.)			211	49	37	24	175	\$	496
2.3.2 Other (please specify)								\$	-
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ 308	\$ 61	\$ 50	\$ 33	\$ 183	\$	634
2.4 WIDE AREA NETWORK (WAN)									
2.4.1 WAN Maintenance								\$	-
2.4.2 Other (please specify)								\$	-
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY									
2.5.1 Business Process Redesign								\$	-
2.5.2 Customer Communication (may include project communication, etc.)								\$	-
2.5.3 Program Management								\$	-
2.5.4 Change Management (may include training, etc.)								\$	-
2.5.5 Administration Costs			433	2	0	0	0	\$	434
2.5.6 Other AMI Expenses			26	17	5	12	-1,500	-\$	1,440
(please specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ 458	\$ 19	\$ 5	\$ 12	-\$ 1,500	-\$	1,005
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 881	\$ 190	\$ 144	\$ 180	-\$ 1,317	\$	79
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual								
(Plass provide a descriptive title and identify nature of beyond minimum functionally costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$	-
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$	-
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.			0	0	0	0	0	\$	-
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ 881	\$ 190	S 144	\$ 180	-\$ 1,317	\$	79
3 Aggregate Smart Meter Costs by Category						-			
3.1 Capital									
3.1.1 Smart Meter	\$ -	s -	s -	\$ 16,312	\$ 32,625	\$ 13,982	s -	\$	62,919
3.1.2 Computer Hardware	\$ -	s -	s -	s -	s -	s -	s -	s	-
3.1.3 Computer Software	s -	s	s -	s	s -	s -	s -	s	
3.1.4 Tools & Equipment	\$ -	\$ -	s -	\$ -	s -	s -	s -	s	_
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$	-
3.1.6 Applications Software	\$ -	s -	s -	\$ 2,423	\$ 4,845	\$ 2,077	s -	\$	9,345
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 18,735	\$ 37,470	\$ 16,059	\$ -	\$	72,264
3.2 OM&A Costs									
3.2.1 Total OM&A Costs	<u>\$</u>	\$ -	\$ 881	\$ 190	\$ 144	\$ 180	-\$ 1,317	\$	79

Entegrus_SMModel_SMP-LgGS_20120907 2. Smart_Meter_Costs

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0% 100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	5.87%	5.87%	5.87%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.85%	9.85%	9.85%
Return on Preferred Shares							
WACC	8.13%	8.13%	8.07%	8.01%	7.46%	7.46%	7.46%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	13.076	13.076	13.076	13.078	13.078	13.076	13.076
(1.4 s. 1.4 s							
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years - rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Tato (70)	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070	10.0070
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Class	45%	55%	55%	55%	55%	55%	50 55%
Computer Equipment - CCA Rate	43%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Middlese	x Power	Distribution	Corporation

Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$.	\$ - \$ -	\$ ·	\$ - \$ 16,312	\$ 16,312 \$ 32,625	\$ 48,937 \$ 13,982	\$ 62,919 \$ -
Retirements/Removals (if applicable) Closing Balance	\$	\$		\$ 16,312	\$ 48,937	\$ 62,919	\$ 62,919
*		-		ψ 10,312	9 40,531	Ψ 02,313	ψ 02,313
Accumulated Depreciation Opening Balance		\$ -	s -	\$ -	-\$ 544	-\$ 2,719	-\$ 6,447
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	-\$ 544	-\$ 2,175	-\$ 3,729	-\$ 4,195
Closing Balance	\$ -	\$ -	\$ -	-\$ 544	-\$ 2,719	-\$ 6,447	-\$ 10,642
Net Book Value Opening Balance	٠.	٠.	s -	\$ -	\$ 15,769	\$ 46,218	\$ 56,472
Closing Balance Average Net Book Value	š -	\$ -	\$ -	\$ 15,769 \$ 7,884	\$ 46,218 \$ 30,994	\$ 56,472 \$ 51,345	\$ 52,277 \$ 54,375
	\$ -	\$ -	\$ -	\$ 7,884	\$ 30,994	\$ 51,345	\$ 54,375
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance		\$ -	s -	\$ - \$ -	\$ - \$ -	\$ -	\$ -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation Opening Balance	s -	s -	s -	s -	\$ -	s -	\$ -
Amortization expense during year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value							
Opening Balance Closing Balance	s - s -	\$ - \$ -	s - s -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Average Net Book Value	\$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -
Net Fixed Assets - Computer Software (including Applications Soft	ware)						
Gross Book Value		e	s -	e	\$ 2,423	\$ 7.268	\$ 9,345
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ 2,423	\$ 2,423 \$ 4,845	\$ 2,077	\$ 9,345
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 2,423	\$ 7,268	\$ 9,345	\$ 9,345
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 404	-\$ 404 -\$ 1,615	-\$ 2,019 -\$ 2,769	-\$ 4,788 -\$ 3,115
Retirements/Removals (if applicable) Closing Balance	9	•		-\$ 404	-\$ 2,019	-\$ 4,788	-\$ 7,903
	-	-		404	2,013	4,700	Ψ 7,905
Net Book Value Opening Balance	s -	\$ -	s -	s -	\$ 2,019	\$ 5,249	\$ 4,557
Closing Balance Average Net Book Value	\$ -	\$ - \$ -	\$ -	\$ 2,019 \$ 1,009	\$ 5,249 \$ 3,634	\$ 4,557 \$ 4,903	\$ 1,442 \$ 3,000
Net Fixed Assets - Tools and Equipment							
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	s -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable) Closing Balance		•		\$ - \$ - \$		•	•
						<u> </u>	
Accumulated Depreciation Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value Opening Balance	s -	s -	s -	s -	s -	s -	s -
Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -
Net Fixed Assets - Other Equipment	3	\$ -	-	,	3 -	.	3
Net Fixed Assets - Other Equipment Gross Book Value							
Opening Balance		\$ -	s -	\$ -	s -	\$ -	\$ -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation Opening Balance	e	e	•	•	e	¢	e
Amortization expense during year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value							
Opening Balance Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	s - s -	\$ - \$ -	\$ - \$ -
Average Net Book Value	\$	\$ -	\$ -	\$	\$ -	\$ -	\$ -

Entegrus_SMModel_SMP-LgGS_20120907 4. SM_Assets_and_Rate_Base

		2006		2007		2008		2009		2010		2011	20	12 and Later
Average Net Fixed Asset Values (from Sheet 4)	_		_		_		_		_		_		_	
Smart Meters	\$	-	\$	-	\$	-	\$	7,884	\$	30,994	\$	51,345	\$	54,375
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Computer Software	\$	-	\$	-	\$	-	\$	1,009	\$	3,634	\$	4,903	\$	3,000
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$		\$		\$	-	\$	-	\$	-	\$	
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	8,894	\$	34,628	\$	56,248	\$	57,374
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	881	\$	190	\$	144	\$	180	-\$	1,317
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	132	\$	29	\$	22	\$	27	-\$	198
					_		_		_		_			
Incremental Smart Meter Rate Base	\$	-	\$	•	\$	132	\$	8,922	\$	34,649	\$	56,275	\$	57,177
Return on Rate Base														
Capital Structure	_				•		•				_			
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	70	\$	5,059	\$	20,789	\$	33,765	\$	34,306
Equity	\$	-	\$	-	\$	62	\$	3,863	\$	13,860	\$	22,510	\$	22,871
Preferred Shares	\$		\$	-	\$		\$	-	\$	-	\$	-	\$	-
Total Capitalization	\$	-	\$	-	\$	132	\$	8,922	\$	34,649	\$	56,275	\$	57,177
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	5	\$	367	\$	1,220	\$	1,982	\$	2,014
Equity	\$	-	\$	-	\$	6	\$	348	\$	1,365	\$	2,217	\$	2,253
Preferred Shares	Š	-	\$	-	\$	- 1	\$	-	\$	-	Š	´-	\$	
Total Return on Capital	\$	-	\$	-	\$	11	\$	714	\$	2,586	\$	4,199	\$	4,267
Operating Expenses	\$	-	\$	-	\$	881	\$	190	\$	144	\$	180	-\$	1,317
Amortization Expenses (from Sheet 4)														
Smart Meters	s	-	\$	-	\$	-	\$	544	\$	2,175	\$	3,729	\$	4,195
Computer Hardware	s	-	\$	-	\$	-	\$	-	\$		\$		\$	
Computer Software	Š	-	\$	-	\$	-	\$	404	\$	1,615	\$	2,769	\$	3,115
Tools & Equipment	Š	-	\$	-	\$	-	\$		Ś	-	Š	-	\$	
Other Equipment	Š	-	\$	-	\$	-	\$	-	Ś	-	Š	-	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	948	\$	3,790	\$	6,497	\$	7,309
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	892	\$	1,852	\$	6,519	\$	10,877	\$	10,259
Calculation of Taxable Income														
Incremental Operating Expenses	\$		\$		\$	881	\$	190	\$	144	\$	180	-\$	1,317
Amortization Expense	\$	-	\$	-	ş S	001	\$	948	φ \$	3.790	\$	6,497	-5 \$	7,309
Interest Expense	\$	-	э \$	-	ą.	- 5	φ	367		1,220	\$	1,982	\$	2.014
•					3	5	<u> </u>		\$					
Net Income for Taxes/PILs	\$	-	\$	-	\$	6	\$	348	\$	1,365	\$	2,217	\$	2,253
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	2.80	-\$	240.04	-\$	427.09	\$	407.97	\$	1,453.85
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	895	\$	1,612	\$	6,092	\$	11,285	\$	11,713

6/13

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 16,312.38	\$ 15,659.88 \$ 32,624.76	\$ 45,726.86 \$ 13,982.04	\$ 55,491.47 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 16,312.38	\$ 48,284.64	\$ 59,708.90	\$ 55,491.47
Half Year Rule (1/2 Additions - Disposals)	\$	\$ -	\$	\$ 8,156.19	\$ 16,312.38	\$ 6,991.02	\$ -
Reduced UCC CCA Rate Class	\$ - 47	\$ - 47	\$ - 47	\$ 8,156.19 47	\$ 31,972.26 47	\$ 52,717.88 47	\$ 55,491.47 47
CCA Rate Class CCA Rate	8%	8%	8%	8%	8%	47 8%	8%
CCA	\$ -	\$ -	\$ -	\$ 652.50	\$ 2,557.78	\$ 4,217.43	\$ 4,439.32
Closing UCC	\$ -	\$ -	\$ -	\$ 15,659.88	\$ 45,726.86	\$ 55,491.47	\$ 51,052.15
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
, , , , , , , , , , , , , , , , , , ,	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
Opening UCC	s -	s -	s -	s -	s -	s -	\$ -
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule	•	\$ -	\$ -	•	•	s -	•
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	<u>\$</u> -	\$ - \$ -	\$ -	<u>\$</u> -
Reduced UCC	\$ -	\$ -	\$ -	š -	\$ -	\$ -	\$ -
CCA Rate Class	45	50	50	50	50	50	50
CCA Rate CCA	45%	55%	55%	55%	55%	55%	55%
CIOSING UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing OCC		<u> </u>	9	<u> </u>		3	<u> </u>
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	Audited Actual	Forecast				
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule	S -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	8	8	8	8	8	8	8
CCA Rate CCA	20%	20%	20%	20%	20%	20%	20%
CCA Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ciconing CCC	<u> </u>	*			<u> </u>		¥

PILs Calculation

			2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME	TAX														
	Net Income	\$	_	\$	-	\$	5.56	\$	347.70	\$	1,365.17	\$	2,217.25	\$	2,252.76
	Amortization	\$	-	\$	-	\$	-	\$	947.53	\$	3,790.11	\$	6,497.33	\$	7,309.50
	CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	652.50	-\$	2,557.78	-\$	4,217.43	-\$	4,439.32
	CCA - Computers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	CCA - Applications Software	\$	-	\$	-	\$	-	-\$	1,211.34	-\$	3,634.03	-\$	3,460.98	-\$	1,038.29
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Change in taxable income	\$	-	\$	-	\$	5.56	-\$	568.61	-\$	1,036.53	\$	1,036.16	\$	4,084.64
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	÷	\$	-	\$	1.86	-\$	187.64	-\$	321.32	\$	292.72	\$	1,072.22
ONTARI	O CAPITAL TAX														
	Smart Meters	\$	_	\$	-	\$	-	\$	15,768.63	\$	46,218.41	\$	56,471.90	\$	52,277.29
	Computer Hardware	\$	_	\$	-	\$	-	\$	· · · · · ·	\$	· · · · · · ·	\$	· · · · · · ·	\$	-
	Computer Software	\$		s		•		s	2.018.91	\$	5,249.16	s	4.556.96	s	1,442.08
	(Including Application Software)	Ф	-	Þ	-	Ф	-	Ф	2,010.91	Ф	5,249.16	Ф	4,556.96	٠	1,442.00
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	Rate Base	\$	-	\$	-	\$	-	\$	17,787.54	\$	51,467.56	\$	61,028.86	\$	53,719.37
	Less: Exemption					\$	-	\$	-	\$	-	\$	-	\$	-
	Deemed Taxable Capital	\$	-	\$	<u> </u>	\$	-	\$	17,787.54	\$	51,467.56	\$	61,028.86	\$	53,719.37
	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	40.02	\$	38.60	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$	-	\$	1.86	-\$	187.64	-\$	321.32	\$	292.72	\$	1,072.22
	Change in OCT	\$	-	\$	-	\$	-	\$	40.02	\$	38.60	\$	-	\$	<u> </u>
	PILs	\$	-	\$	-	\$	1.86	-\$	147.62	-\$	282.72	\$	292.72	\$	1,072.22
Gross	Up PILs														
01088			00.400/		00.400/		00.500/		00.000/		04.000/		00.050/		00.050/
	Tax Rate Change in Income Taxes Payable	\$	36.12%	s	36.12%	\$	33.50% 2.80	•	33.00% 280.06	•	31.00% 465.69	\$	28.25% 407.97	\$	26.25% 1,453.85
	Change in Income Taxes Payable Change in OCT	\$	-	\$	-	ą.	2.80	-\$ \$	40.02	-\$ \$	465.69 38.60	\$	407.97	\$	1,453.85
	PILs	\$	-	\$	-	Φ	2.80	-\$	240.04	-\$	427.09	\$	407.97	\$	1,453.85
	FILS	ð	-	Þ	•	Þ	2.80	-\$	240.04	-5	427.09	Þ	407.97	Þ	1,453.85

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

2006 C1	Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2000 C2	2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2007 Cel 4.99% 4.79% Ago 200 Cel 5 -	2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -				\$ -		
2007 Cel 4.99% 4.79% 4.79% 4.99% 5.9%		4.59%	5.05%	Mar-06	2006	Q1			0.00%	\$ -			
2007 C2	2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	\$ -		4.14%	\$ -			
2007 C2	2007 Q1	4.59%	4.72%	May-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 C4													
2006	2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	\$ -		4.59%	\$ -	\$ -		
2006 02	2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	\$ -		4.59%	\$ -	\$ -		
2008 C3 3.35% 5.47% No-offi 2008 Of S -				Sep-06	2006	Q3							
2006 C						Q4							
2009 02 2.46% 6.61% 5.66% 5.													
2009 Q												\$ -	
2009 03													
2009 Oct 0.589% 4.59% 4.59% 4.59% 4.59% 5 5 -													
2010 0.58% 4.54% 1.54%							7				T		
2010 02 0.55% 4.34% 4.96% 3.7 207 02 \$ \$						42	Ψ				Ψ		
2010 C3							7						
2010 Oct 1.20% 4.01% Aug907 7207 201 \$													
2011 O1 1 1.47% 4 2.9% Sup-O7 2007 O2 S S - 4.59% S - S - - - - - - - - -													
2011 C2 1.47% 4.29% Cot-07 2007 O4 \$ \$ - \$ 5.14% \$ - \$ \$ - \$ 2011 Q4 1.47% 4.29% Dec-07 2007 O4 \$ \$ - \$ \$ - \$ 5.14% \$ \$ - \$ \$ - \$ 2011 Q4 1.47% 4.29% Dec-07 2007 O4 \$ \$ - \$ \$ - \$ 5.14% \$ - \$ \$ - \$ 2012 Q1 1.47% 4.29% Peb-08 2008 Q7 \$ - \$ \$ - \$ 5.14% \$ - \$ \$ - \$ 2012 Q2 1.47% 4.29% Peb-08 2008 Q7 \$ - \$ \$ - \$ 5.14% \$ - \$ \$ - \$ 2012 Q2 1.47% 4.29% Peb-08 2008 Q7 \$ - \$ - \$ 5 - \$ 5.14% \$ - \$ - \$ 2012 Q3 1.47% 4.29% Peb-08 2008 Q7 \$ - \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 4.29% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 2.48% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 2.48% Peb-08 2008 Q7 \$ 5 - \$ 5 - \$ 4.08% \$ - \$ 5 - \$ 2012 Q4 1.47% 2.48%							•						
2011 Q3													
2011 O4								\$ -					
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2012 Q4						Q1	7	T					
May-08 2008 02 \$ \$ 4.08% \$ \$ \$ \$ \$ \$ \$ \$ \$						Q1		•					
Jun-08 2000 02 \$ - \$ - 3.35% \$ - \$ - 5 -	2012 Q4	1.47%	4.29%										
Aug/98 2009 03 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$							•	-					
Sep-08 2008 03 S							7						
Sep-08 2008 04 \$ - \$ 0.00 \$ 3.35% \$ - \$ 0.00 \$ 1.							7	T	0.00,0	T			
Nov-08 2006 o4 S S 0.00 3.35% S S 0.00 Cecol Cecol 2006 o4 S 1.2221 S 109.37 3.35% S S 3.00 S 1.26 Jan-09 2009 o7 S 3.458 S 1.80 S 1.26 Jan-09 2009 o7 S 3.458 S 1.80 S 1.26 Jan-09 2009 o7 S 3.458 S 1.26 Jan-09 2009 o7 S 3.469 S 1.26 Jan-09 2009 o7 S 3.469 S 1.26 Jan-09 2009 o7 S 3.469 S 1.26 Jan-09 2009 o7 S 5.00 S 5.00 S 5.00 S 5.00 S 5.00 S 1.26 Jan-09 2009 o2 S 5.00 S 5.00 S 5.00 S 5.00 S 5.00 S 5.00 S 1.26 Jan-09 2009 o2 S 3.491 S 1.2231 1.00% S 0.70 S 957.92 S 1.26 Jan-09 2009 o3 S 7.27 S 1.22 2.00% S 0.49 S 1.20.15 S 1.26 Jan-09 2009 o3 S 7.27 S 1.22 2.05% S 0.49 S 1.20.15 S 1.26 Jan-09 2009 o3 S 1.20 S 1.22 2.05% S 0.49 S 1.20.15 S 1.26 Jan-09 2009 o4 S 1.20 S 1.22 2.05% S 0.49 S 1.20.15 S 1.26 Jan-09 2009 o4 S 1.2338 S 1.22 2.05% S 0.61 S 1.46.71 S 1.26 Jan-09 2009 o4 S 1.3238 S 1.22 2.05% S 0.61 S 1.46.71 S 1.26 Jan-10 2019 o7 S 1.468.01 S 1.26 Jan-10 2019 o7 S 1.368.54 S													
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Jan-09 2000 or S 231,58 S 118,02 2.45% S 0.47 S 350,07 S 1.26												\$ 231.92	
Feb-09 2000												*	
Apr-09 2000 02 \$ 5,000 \$ 122.22 1.00% \$ 0.49 \$ 713.18 \$ 1.26 \$ 1.					2009	Q1			2.45%	\$ 0.7			
May-09 2000 02 S 834,91 S 122,21 1,00% S 0,70 S 579,22 S 1,268				Mar-09	2009	Q1	\$ 467.28	\$ 123.19	2.45%	\$ 0.9	5 \$ 591.42		\$ 1.26
Jun-09 2009 02 \$ 843-91 3 122.31 1.00% \$ 0.70 \$ 957.92 \$ 1.26 1.26 1.26 1.26 1.26 1.26 1.27 1.26 1.27 1.26 1.27 1.26 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1.27 1.26 1.27 1				Apr-09	2009	Q2							\$ 1.26
Jul-09 2009 203 \$ 957.22 \$ 122.22 20.55% \$ 0.44 \$ 1,079.88 \$ 1.26 \$					2009	Q2							
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Dec-11 2011 Q4 \$ 4,545.37 \$ 94.40 1.47% \$ 5.57 \$ 4,645.34 \$ 1,461.64 \$ 1.18													
				Dec-11	2011	Q4	\$ 4,545.37	\$ 94.40	1.47%	\$ 5.5	7 \$ 4,645.34	\$ 1,461.64	\$ 1.18

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				O	pening Balance	Funding Adder	Interest							rd Approv Meter Fun	
Interest Rates	Accounts	O	Date	Year	Quarter		(Principal)	Revenues	Rate	Interest	С	losing Balance	Ann	ual amounts	Adde	r (from Ta	riff)
			Jan-12	2012	Q1	\$	4,639.77	\$ 114.66	1.47%	\$ 5.68	\$	4,760.11			\$		1.18
			Feb-12	2012	Q1	\$	4,754.43	\$ 114.46	1.47%	\$ 5.82	\$	4,874.71			\$		1.18
			Mar-12	2012	Q1	\$	4,868.89	\$ 115.64	1.47%	\$ 5.96	\$	4,990.49			\$		1.18
			Apr-12	2012	Q2	\$	4,984.53	\$ 115.64	1.47%	\$ 6.11	\$	5,106.28			\$		1.18
			May-12	2012	Q2	\$	5,100.17	\$ 19.46	1.47%	\$ 6.25	\$	5,125.88					
			Jun-12	2012	Q2	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Jul-12	2012	Q3	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Aug-12	2012	Q3	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Sep-12	2012	Q3	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Oct-12	2012	Q4	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Nov-12	2012	Q4	\$	5,119.63	\$ -	1.47%	\$ 6.27	\$	5,125.90					
			Dec-12	2012	Q4	\$	5,119.63	\$	1.47%	\$ 6.27	\$	5,125.90	\$	553.57			
								·									
			Total Fun	ding A	dder Re	venu	ues Collected	\$ 5,119.63		\$ 159.10	\$	5,278.73	\$	5,278.73			

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Middlesex Power Distribution Corporation

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

	•					Account 1550 - S	oub-accounts Oper	aung Expenses, A	inoruzation Expen	ses, Carryin	y Charges	
Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%	_	
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06 Apr-06	2006	Q1	-			-	0.00% 4.14%	-	-
2006 Q4 2007 Q1	4.59%	4.72%	May-06	2006	Q2 Q2	-				4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	-			-	4.59%	-	-
2007 Q4 2008 Q1	5.14% 5.14%	5.18% 5.18%	Aug-06	2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2008 Q1 2008 Q2	4.08%	5.18%	Sep-06 Oct-06	2006	Q4	-				4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	2006	Q4	-			-	4.59%	-	-
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	-			-	4.59%	-	-
2009 Q1 2009 Q2	2.45% 1.00%	6.61% 6.61%	Jan-07 Feb-07	2007	Q1 Q1	-			_	4.59% 4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1				_	4.59%	-	-
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	-			-	4.59%	-	-
2010 Q1 2010 Q2	0.55%	4.34% 4.34%	May-07 Jun-07	2007	Q2 Q2	-			-	4.59% 4.59%	-	-
2010 Q2 2010 Q3	0.55%	4.66%	Jul-07	2007	Q2 Q3					4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-			-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07	2007 2007	Q4 Q4	-			-	5.14% 5.14%	-	-
2011 Q3 2011 Q4	1.47%	4.29%	Dec-07	2007	Q4					5.14%		
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08 Mar-08	2008	Q1 Q1	-			-	5.14% 5.14%	-	-
2012 Q3 2012 Q4	1.47%	4.29%	Apr-08	2008	Q1 Q2	-				4.08%	-	-
			May-08	2008	Q2	-			-	4.08%	-	-
			Jun-08	2008	Q2	-			-	4.08%	-	-
			Jul-08 Aug-08	2008	Q3 Q3					3.35% 3.35%		-
			Sep-08	2008	Q3				_	3.35%	-	-
			Oct-08	2008	Q4	-			-	3.35%	-	-
			Nov-08 Dec-08	2008	Q4 Q4	-			-	3.35% 3.35%	-	-
			Jan-09	2008	Q1	-				2.45%	-	-
			Feb-09	2009	Q1	-			-	2.45%	-	-
			Mar-09	2009	Q1	-			-	2.45%	-	-
			Apr-09 May-09	2009	Q2 Q2	-				1.00% 1.00%	-	
			Jun-09	2009	Q2	-			-	1.00%	-	-
			Jul-09	2009	Q3	-			-	0.55%	-	-
			Aug-09 Sep-09	2009	Q3	-			-	0.55%	-	-
			Oct-09	2009	Q4	-				0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4	-			-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-				0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10	2010	Q2	-			-	0.55%	-	-
			May-10 Jun-10	2010 2010	Q2 Q2	-				0.55% 0.55%		-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10	2010	Q3	-			-	0.89%	-	-
			Sep-10 Oct-10	2010 2010	Q3 Q4	-				0.89% 1.20%	-	
			Nov-10	2010	Q4					1.20%		
			Dec-10	2010	Q4	-			-	1.20%	-	-
			Jan-11 Feb-11	2011 2011	Q1 Q1	-			-	1.47% 1.47%	-	-
			Mar-11	2011	Q1					1.47%		
			Apr-11	2011	Q2	-			-	1.47%	-	-
			May-11	2011	Q2	-			-	1.47% 1.47%	-	-
			Jun-11 Jul-11	2011	Q2 Q3					1.47%	-	-
			Aug-11	2011	Q3	-			-	1.47%	-	-
			Sep-11	2011	Q3	-			-	1.47%	-	-
			Oct-11 Nov-11	2011	Q4 Q4	-				1.47% 1.47%		
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12	2012	Q1	-			-	1.47%	-	-
			Feb-12 Mar-12	2012	Q1 Q1	-				1.47% 1.47%	-	-
			Apr-12	2012	Q2	-			:	1.47%		
			May-12	2012	Q2	-			-	1.47%	-	-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12 Aug-12	2012 2012	Q3 Q3	-				1.47% 1.47%		
			Sep-12	2012	Q3	-			-	1.47%	-	-
			Oct-12	2012	Q4	-			-	1.47%	-	-
			Nov-12 Dec-12	2012	Q4 Q4	-				1.47% 1.47%	-	-
		Į.	200-12	2012	4.4	•					-	-

Entegrus_SMModel_SMP-LgGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from	Sheet 5)	Expen	ization ise Sheet 5)	 Ilative OM&A mortization ise	lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple OM&A Amortiz Expens	zation
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	881.37	\$	-	\$ 881.37	\$ 440.68	3.98%	\$	17.54
2009	\$	190.39	\$	947.53	\$ 2,019.29	\$ 1,450.33	1.14%	\$	16.50
2010	\$	143.62	\$	3,790.11	\$ 5,953.02	\$ 3,986.16	0.80%	\$	31.79
2011	\$	180.37	\$	6,497.33	\$ 12,630.72	\$ 9,291.87	1.47%	\$	136.59
2012	-\$	1,317.19	\$	7,309.50	\$ 18,623.03	\$ 15,626.88	1.47%	\$	229.72
Cumulati	ve Interest	to 2011						\$	202.42
Cumulati	ve Interest	to 2012						\$	432.13

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the earliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those ests is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the smrf Aw as not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infall apply designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006		2007		2008	2009	2010	2011	20	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$	-	\$ 894.83	\$ 1,612.36	\$ 6,092.16	\$ 11,284.93	\$	11,712.68	\$ 31,596.96
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$ 	-	\$ 17.54	\$ 16.50	\$ 31.79	\$ 136.59			\$ 202.42
Sheet 8A (Interest calculated on monthly balances)											\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$ 17.54	\$ 16.50	\$ 31.79	\$ 136.59			\$ 202.42
SMFA Revenues (from Sheet 8)	\$		\$		\$ 231.58	\$ 1,515.30	\$ 1,488.58	\$ 1,404.31	\$	479.86	\$ 5,119.63
SMFA Interest (from Sheet 8)	\$	-	\$	-	\$ 0.34	\$ 7.38	\$ 20.34	\$ 57.33	\$	73.71	\$ 159.10
Net Deferred Revenue Requirement	\$	-	\$	-	\$ 680.45	\$ 106.18	\$ 4,615.03	\$ 9,959.88	\$	11,159.11	\$ 26,520.64
Number of Metered Customers (average for 2012 test year)										PB	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for coll	lection or refunding	1	
	remental Revenue Requirement from 2006 to December 31, 2011 nterest on OM&A and Amortization	\$ 20,086.70	
SMFA Rever	nues collected from 2006 to 2012 test year (inclusive)	\$ 5,278.73	
	Simple Interest on SMFA Revenues Revenue Requirement	\$ 14,807.97	
SMDR	November 1, 2012 to October 31, 2013	\$ 13.87	Match
Check: Fore	casted SMDR Revenues	\$ 14,813.16	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 11,712.68
SMIRR	\$ 10.97 Match
Check: Forecasted SMIRR Revenues	\$ 11,715.96

Entegrus_SMModel_SMP-LgGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

Entegrus Powerlines Inc. SM Final Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
Attachment H Smart Meter Model Dutton Residential

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential					512	4			516
General Service < 50 kW									0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0	0	512	4	0	0	516
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	99.22%	100.00%	0.00%	100.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed		0.00%	0.00%	0.0070	55.22%	100.0070	0.00%	100.00%	0
	_								
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	512	4	0	0	516
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable							_	
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 60,466	Audited Actual 472	Audited Actual 0	Forecast	\$ 60,939
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				17,783	139	0		\$ 17,922
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									s -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$	e	e	\$ 78.249	\$ 611	•	•	\$ 78,860
Total Advanced metering Communications Devices (Amob)					3 70,249	3 011			3 70,000
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type								
1.2.1 Collectors		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.2.2 Repeaters (may include radio licence, etc.)	Computer Hardware				8,571	67	0		\$ 8,638
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	<u>s</u> -	s -	\$ 8,571	\$ 67	<u>s</u> -	\$ -	\$ 8,638
Total Autonoco metering regional contests (Amirco) (monacos EAT)					0,071	<u> </u>			0,000
	Asset Type							_	
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.3.1 Computer Hardware									\$ -
1.3.2 Computer Software					0	0	0		s -
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS/400 disk space, backup and recovery computer, UPS, etc.)									s -
Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Accet Type								
4.4 MIDE ADEA NETWORK (WAN)	Asset Type	Audited Astrol	Audies d Assure	Audited Astrol	Acceptant America	Accelerate American	Audies d Astrol	F	
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4.1 Activiation Fees	Asset Type Applications Software		Audited Actual	Audited Actual	916	Audited Actual	Audited Actual	Forecast	\$ 923
		Audited Actual	Audited Actual	Audited Actual		Audited Actual 7 S 7		Forecast \$ -	\$ 923 \$ 923
1.4.1 Activiation Fees	Applications Software		Audited Actual	Audited Actual	916	Audited Actual 7 S 7		Forecast	
1.4.1 Activisation Fees Total Wide Area Network (WAN)			Audited Actual \$ -	Audited Actual \$ -	916	Audited Actual 7 \$ 7 Audited Actual		Forecast	
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including pages of damaged equipment)	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged againment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ -
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ -
1.4.1 Activitation Fees Total Wirde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wirde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wirde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ 923 \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	S - Audited Actual	\$ -	\$ 916 S 916 Audited Actual	S 7 Audited Actual	\$ -	\$ -	\$ 923 \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	S - Audited Actual	\$ -	916 \$ 916 Audited Actual	7 S 7	Audited Actual	\$ -	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality	Applications Software Asset Type	\$ -	S - Audited Actual	\$ -	916 \$ 916 Audited Actual	7 S 7	Audited Actual	\$ -	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive title and identity nature of beyond minimum functional years)	Applications Schware Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including inspair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Applications Software Asset Type	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descripts with sear desidently nature of degreed minimum functional) costs 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed thoses specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive list and identity nature of deported instrument metersoring costs) 1.6.1 Costs related to technical capitalies in the smart meters or related communications	Applications Schware Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 68,421
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPlease provide a descriptive rise and denity nature of depond minimum functionality casts) 1.6.1 Costs related to technical capitalities in the samt meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation,	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 68,421
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes nearly of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive title and identify nature of beyond minimum functional provides infrastructure that exceed those specified in CRef 242066 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in CRef 242066 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 S 916 Audited Actual S 97.736 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 68,421
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tile and identify nature of beyond minimum functional professional infrastructure that exceed those specified in O. Reg 425/06 1.6.1 Costs related to the chinical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual \$ 97.736 Audited Actual	Audited Actual S - S - 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes nearly of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive title and identify nature of beyond minimum functional provides infrastructure that exceed those specified in CRef 242066 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in CRef 242066 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 S 916 Audited Actual S 97.736 Audited Actual	Audited Actual	Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tile and identify nature of beyond minimum functional professional infrastructure that exceed those specified in O. Reg 425/06 1.6.1 Costs related to the chinical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual \$ 97.736 Audited Actual	Audited Actual S - S - 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tile and detenty nature of beyond minimum functional years) 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual \$ 97.736 Audited Actual	Audited Actual S - S - 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast S	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide statispies till sear delinety instant or delayer diminum functional costs) 1.6.1 Costs related to inchrical capibilities in the smart meters or related communications infrastructure that exceed thoses specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - S - Audited Actual	S - Audited Actual S - S - S - S - S - S - S - S - S - S	\$ 916 \$ 916 Audited Actual \$ - \$ 87,736 Audited Actual	Audited Actual S - S 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast Forecast	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please promise datesphere title and early quales of depend minimum functional signal in the smart maters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERNING COMMUNICATION DEVICE (AMCD)	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - S - Audited Actual	S - Audited Actual	\$ 916 \$ 916 Audited Actual \$ 97,736 Audited Actual \$ 97,736 Audited Actual	Audited Actual S 7 Audited Actual S 685 Audited Actual	Audited Actual S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including regain of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a damages and said damage and plants of playerd minimum functional infrastructure that exceed those specified in 0.Reg 42506 1.6.2 Costs for Geophyment of smart meletrs to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OMSA Expenses 2.1 ADVANCED METERNING COMMUNICATION DEVICE (AMCD) 2.1.1 Maintenance (may include meter revertication costs, etc.)	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - S - Audited Actual	S - Audited Actual	\$ 916 \$ 916 Audited Actual \$ 97,736 Audited Actual \$ 97,736 Audited Actual	Audited Actual S 7 Audited Actual S 685 Audited Actual	Audited Actual S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 923 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

Entegrus_SMModel_DUT-Res_20120907 2. Smart_Meter_Costs

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Addited Actual	Audited Actual	Addited Actual	Audited Actual	Audited Actual	Addited Actual	Polecast	
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				80	84	56	49	\$ 269
2.3.2 Software Maintenance (may include maintenance support, etc.)				311	233	151	1,115	\$ 1,811
2.3.2 Other (please specify)								s -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 391	\$ 317	\$ 208	\$ 1,165	\$ 2,080
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specifiy)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								s -
2.5.2 Customer Communication (may include project communication, etc.)								s -
2.5.3 Program Management								s -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs				11	0	0	0	\$ 11
2.5.6 Other AMI Expenses (please specify)				110	-365	-325	-400	-\$ 980
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	S -	\$ 121	-\$ 365	-\$ 325	-\$ 400	-\$ 969
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 1,213	\$ 515	\$ 749	\$ 765	\$ 3,241
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive title and identify nature of beyord minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				104	4,308	3,368	0	\$ 7,780
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 104	\$ 4,308	\$ 3,368	\$ -	\$ 7,780
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 1,317	\$ 4,823	\$ 4,117	\$ 765	\$ 11,022
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	s -	s -	\$ 78,249	\$ 611	\$ -	s -	\$ 78,860
3.1.2 Computer Hardware	\$ -	\$ -	s -	\$ 8,571	\$ 67	\$ -	s -	\$ 8,638
3.1.3 Computer Software	\$ -	s -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	\$ -	\$ 916	\$ 7	\$ -	\$ -	\$ 923
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 87,736	\$ 685	\$ -	\$ -	\$ 88,421
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 1,317	\$ 4,823	\$ 4,117	\$ 765	\$ 11,022

Entegrus_SMModel_DUT-Res_20120907 2. Smart_Meter_Costs

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	57.0%	57.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	43.0%	43.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	7.43%	7.43%	7.35%	7.35%	7.35%	7.35%	7.35%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)							
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates (expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
Constant Facility and COA Class							•
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications Continues - COA Mate	10070	10076	10070	10076	10076	10076	10076

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Middlesex Powe	Distallantian	C	Destina

Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)		\$ -	s -	\$ - \$ 78,249	\$ 78,249 \$ 611	\$ 78,860 \$ -	\$ 78,860 \$ -
Retirements/Removals (if applicable)			,	\$ 78,249			
Closing Balance	\$ -	\$ -	\$ -	\$ 78,249	\$ 78,860	\$ 78,860	\$ 78,860
Accumulated Depreciation Opening Balance		s -	s -	s -	-\$ 2,608	-\$ 7,845	-\$ 13,103
Amortization expense during year	\$ -	\$ -	\$ -	-\$ 2,608	-\$ 5,237	-\$ 5,257	-\$ 5,257
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	-\$ 2,608	-\$ 7,845	-\$ 13,103	-\$ 18,360
Net Book Value							
Opening Balance Closing Balance	s - s -	\$ -	s - s -	\$ - \$ 75,641	\$ 75,641 \$ 71,015	\$ 71,015 \$ 65,758	\$ 65,758 \$ 60,500
Average Net Book Value	\$ -	\$ -	\$ -	\$ 37,820	\$ 73,328	\$ 68,387	\$ 63,129
Net Fixed Assets - Computer Hardware							
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)		\$ - \$ -	s - s -	\$ - \$ 8,571	\$ 8,571 \$ 67	\$ 8,638 \$ -	\$ 8,638 \$ -
Retirements/Removals (if applicable)		Ů	· ·				
Closing Balance	\$ -	\$ -	\$ -	\$ 8,571	\$ 8,638	\$ 8,638	\$ 8,638
Accumulated Depreciation Opening Balance	s -	s -	s -	s -	-\$ 857	-\$ 2,578	-\$ 4,305
Amortization expense during year	\$ -	\$ -	\$ -	-\$ 857	-\$ 1,721	-\$ 1,728	-\$ 1,728
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	-\$ 857	-\$ 2,578	-\$ 4,305	-\$ 6,033
Net Book Value	<u> </u>						
Opening Balance Closing Balance	ş -	\$ -	s - s -	\$ - \$ 7,714	\$ 7,714 \$ 6,060	\$ 6,060 \$ 4,332	\$ 4,332 \$ 2,605
Average Net Book Value	\$ -	\$ -	\$ -	\$ 3,857	\$ 6,887	\$ 5,196	\$ 3,468
Net Fixed Assets - Computer Software (including Applications Sof	tware)						
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 916	\$ 916 \$ 7	\$ 923 \$ -	\$ 923 \$ -
Retirements/Removals (if applicable) Closing Balance	e .	¢ .	e -	\$ 916	\$ 923	\$ 923	\$ 923
				<u> </u>	<u> </u>	<u> </u>	-
Accumulated Depreciation Opening Balance	s -	\$ -	\$ -	\$ -	-\$ 153	-\$ 459	-\$ 767
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	-\$ 153	-\$ 306	-\$ 308	-\$ 156
Closing Balance	\$ -	\$ -	\$ -	-\$ 153	-\$ 459	-\$ 767	-\$ 923
Net Book Value							
Opening Balance Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 763	\$ 763 \$ 464	\$ 464 \$ 156	\$ 156 \$ -
Average Net Book Value	\$ -	\$ -	\$ -	\$ 382	\$ 614	\$ 310	\$ 78
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance		٠.	٠.	٠.	٠.	٠.	\$.
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	š -	\$ - \$ -	\$ - \$ -	š -	\$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable)		-	3		3 .	3 -	Φ -
Closing Balance	\$ -	\$ -	\$.	\$ -	\$ -	\$ -	\$ -
Net Book Value Opening Balance	s -	\$ -	\$ -	\$ -	s -	s -	s -
Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Average Net Book Value	3 -	3	•	.	3	3 -	φ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance		\$ -	s -	s -	s -	s -	\$ -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable)							
Closing Balance	\$ -	э -	÷ -	ф -	- ·	ф -	<u>э</u> -
Net Book Value Opening Balance	s -	\$ -	\$ -	\$ -	s -	\$ -	\$ -
Closing Balance Average Net Book Value	\$ - \$ - \$	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Average iver book valde		•		4		y	·

Entegrus_SMModel_DUT-Res_20120907 4. SM_Assets_and_Rate_Base

5/13

		2006		2007		2008		2009		2010	2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)													
Smart Meters	\$	-	\$	-	\$	-	\$	37,820	\$	73,328	\$ 68,387	\$	63,129
Computer Hardware	\$	-	\$	-	\$	-	\$	3,857	\$	6,887	\$ 5,196	\$	3,468
Computer Software	\$	-	\$	-	\$	-	\$	382	\$	614	\$ 310	\$	78
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	42,059	\$	80,828	\$ 73,893	\$	66,676
Working Capital													
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	1,317	\$	4,823	\$ 4,117	\$	765
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%	15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	198	\$	723	\$ 618	\$	115
Incremental Smart Meter Rate Base	\$		\$		\$	-	\$	42,256	\$	81,552	\$ 74,510	\$	66,790
Return on Rate Base													
Capital Structure													
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	25,354	\$	48,931	\$ 44,706	\$	40,074
Equity	\$	-	\$	-	\$	-	\$	16,903	\$	32,621	\$ 29,804	\$	26,716
Preferred Shares	\$	-	\$	-	\$	-	\$		\$		\$ 	\$	-
Total Capitalization	\$	-	\$	-	\$	-	\$	42,256	\$	81,552	\$ 74,510	\$	66,790
Return on													
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	_	\$ _	\$	_
Deemed Long Term Debt	Š	_	\$	_	Š	_	\$	1,585	\$	3,058	\$ 2,794	\$	2,505
Equity	s		\$		\$		\$	1,521	\$	2,936	\$ 2,682	\$	2,404
Preferred Shares	ą.	-	φ	-	\$ \$	-	э \$	1,521	φ \$	2,930	\$ 2,002	φ \$	2,404
	3		3		_								
Total Return on Capital	\$	-	\$	-	\$	-	\$	3,106	\$	5,994	\$ 5,476	\$	4,909
Operating Expenses	\$	-	\$	-	\$	-	\$	1,317	\$	4,823	\$ 4,117	\$	765
Amortization Expenses (from Sheet 4)													
Smart Meters	\$	-	\$	-	\$	-	\$	2,608	\$	5,237	\$ 5,257	\$	5,257
Computer Hardware	\$	-	\$	-	\$	-	\$	857	\$	1,721	\$ 1,728	\$	1,728
Computer Software	\$	-	\$	-	\$	-	\$	153	\$	306	\$ 308	\$	156
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$ -	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	3,618	\$	7,264	\$ 7,293	\$	7,141
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$		\$	_	\$	8,041	\$	18,082	\$ 16,886	\$	12,815
Calculation of Taxable Income													
Incremental Operating Expenses	s		\$		\$		\$	1,317	\$	4,823	\$ 4,117	\$	765
	ş S	-	э \$	-	\$ \$	-			\$		\$ 7,293	\$	7,141
Amortization Expense Interest Expense	\$	-	φ	-	\$ \$	-	\$	3,618 1,585	\$	7,264 3,058	\$ 7,293 2,794		2,505
·			3		3		3					\$	
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	1,521	\$	2,936	\$ 2,682	\$	2,404
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	-\$	207.53	\$	178.86	\$ 1,114.66	\$	1,321.17
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	=	\$	-	\$	7,833	\$	18,260	\$ 18,001	\$	14,136

For PILs Calculation

UCC - Smart Meters	2006 2007 Audited Actual Audited Actual		2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast		
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 78,249.17	\$ 75,119.20 \$ 611.32	\$ 69,696.53 \$ -	\$ 64,120.81 \$ -		
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC CCA Rate Class	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 78,249.17 \$ 39,124.58 \$ 39,124.58 47	\$ 75,730.52 \$ 305.66 \$ 75,424.86	\$ 69,696.53 \$ - \$ 69,696.53	\$ 64,120.81 \$ - \$ 64,120.81		
CCA Rate CCA Closing UCC	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 3,129.97 \$ 75,119.20	\$ 6,033.99 \$ 69,696.53	\$ 5,575.72 \$ 64,120.81	\$ 5,129.66 \$ 58,991.15		
UCC - Computer Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast		
Opening UCC Capital Additions Computer Hardware Capital Additions Computer Software	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 8,570.74 \$ -	\$ 6,213.78 \$ 66.96 \$ -	\$ 2,844.75 \$ - \$ -	\$ 1,280.14 \$ - \$ -		
Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 8,570.74 \$ 4,285.37 \$ 4,285.37	\$ 6,280.74 \$ 33.48 \$ 6,247.26	\$ 2,844.75 \$ 2,844.75	\$ 1,280.14 \$ - \$ 1,280.14		
CCA Rate Class CCA Rate CCA Closing UCC	45 45% \$ -	50 55% - \$ -	50 55% <u>\$ -</u>	50 55% \$ 2,356.95 \$ 6,213.78	50 55% \$ 3,435.99 \$ 2,844.75	50 55% \$ 1,564.61 \$ 1,280.14	50 55% \$ 704.08 \$ 576.06		
UCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast		
Opening UCC Capital Additions Tools & Equipment Capital Additions Other Equipment	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -		
Retirements/Removals (if applicable) UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -		
CCA Rate Class CCA Rate CCA Closing UCC	\$ 20% \$ -	8 20% \$ - \$ -	8 20% \$ - \$ -	8 20% \$ - \$ -	8 20% <u>\$ -</u>	8 20% \$ -	8 20% \$ - \$ -		

PILs Calculation

Income Taxes Payable \$ - \$ - \$ 265.85 \$ 83.29 \$ 799.77 \$ 974.36		20	006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
Amortization S	INCOME TAX														
CCA - Smart Meters \$ - \$ - \$ - \$ 3,129.97 -\$ 6,033.99 -\$ 5,575.72 -\$ 5,129.68 CCA - Computers \$ - \$ - \$ - \$ - \$ 3,129.97 -\$ 6,033.99 -\$ 1,554.61 -\$ 704.08 CCA - Applications Software \$ - \$ - \$ - \$ - \$ 2,366.95 -\$ 3,455.99 -\$ 1,564.61 -\$ 704.08 CCA - Applications Software \$ - \$ - \$ - \$ - \$ 447.95 -\$ 461.52 -\$ 3,58 -\$ - \$ CCA - Cher Equipment \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$	-	\$	-	\$	-	\$		\$					
CCA - Computers \$. \$. \$. \$. \$. \$. \$. \$. \$. \$	Amortization	\$	-	\$	-	\$	-	\$	3,618.03	\$	7,264.32	\$	7,292.59	\$	7,141.13
CCA - Applications Software \$ - \$ - \$ - \$ 45,95 - \$ 461,82 - \$ 3.88 \$ - CCA - Chief Equipment \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	3,129.97	-\$	6,033.99	-\$	5,575.72	-\$	5,129.66
CCA - Other Equipment	CCA - Computers	\$	-	\$	-	\$	-	-\$	2,356.95	-\$	3,435.99	-\$	1,564.61	-\$	704.08
Change in taxable income S	CCA - Applications Software	\$	-	\$	-	\$	-	-\$	457.95	-\$	461.52	-\$	3.58	\$	-
Tax Rate (from Sheet 3) 36.12% 36.12% 33.50% 33.00% 31.00% 28.25% 26.25%		\$	-	\$	-	\$	-	\$	-		-		-		-
Income Taxes Payable \$ - \$ - \$ - \$ 265.85 \$ 83.29 \$ 799.77 \$ 974.36	Change in taxable income	\$	-	\$	-	\$	-	-\$	805.61	\$	268.68	\$	2,831.04	\$	3,711.85
ONTARIO CAPITAL TAX	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Smart Meters	Income Taxes Payable	\$	-	\$	-	\$	-	-\$	265.85	\$	83.29	\$	799.77	\$	974.36
Computer Hardware Computer Hardware Computer Software (Including Application Software) Tools & Equipment S S S S S S S S S S S S S S S S S S S	ONTARIO CAPITAL TAX														
Computer Software (Including Application Software) Tools & Equipment \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Smart Meters	\$	-	\$	-	\$	-	\$	75,640.86	\$	71,015.20	\$	65,757.83	\$	60,500.46
Change in Income Taxes Payable S	Computer Hardware	\$	-	\$	-	\$	-	\$	7,713.66	\$	6,059.78	\$	4,332.24	\$	2,604.70
Change in Income Taxes Payable \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	Computer Software	•				•			762.24		462.04		156.00		
Change in Income Taxes Payable S	(Including Application Software)	Φ	-	Φ	-	Ф	-	Ф	703.24	Ф	403.91	•	150.25	•	-
Rate Base	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Less: Exemption Deemed Taxable Capital Ontario Capital Tax Rate (from Sheet 3) Ontario Capital Tax Rate (from Sheet 3) Net Amount (Taxable Capital x Rate) Change in Income Taxes Payable S - -	Other Equipment	\$	-	\$	-	\$	-	\$	-		-		-		-
Deemed Taxable Capital S		\$	-	\$	-	\$	-		84,117.77		77,538.88	\$	70,246.30	\$	63,105.16
Ontario Capital Tax Rate (from Sheet 3) Net Amount (Taxable Capital x Rate) S - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ Change in Income Taxes Payable \$ - \$ - \$ - \$ 265.85 \$ 83.29 \$ 799.77 \$ 974.36 Change in OCT \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ Tax Rate \$ 36.12% \$ 36.12% \$ 33.50% \$ 33.00% \$ 31.00% \$ 28.25% \$ 26.25% Change in Income Taxes Payable \$ - \$ - \$ - \$ 36.79 \$ 120.71 \$ 1,114.66 \$ 1,321.17 \$ Change in OCT \$ - \$ - \$ - \$ 386.79 \$ 120.71 \$ 1,114.66 \$ 1,321.17									-		-				
Net Amount (Taxable Capital x Rate) S	Deemed Taxable Capital	\$	-	\$	-	\$	-	\$	84,117.77	\$	77,538.88	\$	70,246.30	\$	63,105.16
Change in Income Taxes Payable \$ - \$ - \$ 265.85 \$ 83.29 \$ 799.77 \$ 974.36 \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ 265.85 \$ 83.29 \$ 799.77 \$ 974.36 \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - \$ 141.44 \$ 799.77 \$ 974.36 \$ 141.44 \$ 799.77 \$ 974.36 \$ 141.44 \$ 1799.77 \$ 174.36 \$ 174	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Change in OCT \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - PILs \$ - \$ - \$ 76.59 \$ 141.44 \$ 799.77 \$ 974.36 \$	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	189.26	\$	58.15	\$	-	\$	-
Change in OCT \$ - \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$ - PILs \$ - \$ - \$ 76.59 \$ 141.44 \$ 799.77 \$ 974.36 \$															
PiLs S - \$ - \$ - \$ 76.59 \$ 141.44 \$ 799.77 \$ 974.36 Gross Up PILs Tax Rate Change in Income Taxes Payable \$ - \$ - \$ 36.12% 33.50% 33.00% 31.00% 28.25% 26.			-		-		-						799.77		974.36
Gross Up PILs Tax Rate Change in Income Taxes Payable Significant of CT Significant Signi	Change in OCT	\$	-		-		-								
Tax Rate 36.12% 36.12% 33.50% 33.00% 31.00% 28.25% 26.25% Change in Income Taxes Payable \$ - \$ - \$ 396.79 \$ 120.71 \$ 1,114.66 \$ 1,321.17 Change in OCT \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$	PILs	\$	-	\$		\$		-\$	76.59	\$	141.44	\$	799.77	\$	974.36
Tax Rate 36.12% 36.12% 33.50% 33.00% 31.00% 28.25% 26.25% Change in Income Taxes Payable \$ - \$ - \$ 396.79 \$ 120.71 \$ 1,114.66 \$ 1,321.17 Change in OCT \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$	Gross Up PILs														
Change in Income Taxes Payable \$ - \$ - \$ 396.79 \$ 120.71 \$ 1,114.66 \$ 1,321.17 Change in OCT \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ - \$			36.12%		36.12%		33.50%		33.00%		31.00%		28,25%		26.25%
Change in OCT \$ - \$ - \$ 189.26 \$ 58.15 \$ - \$ -		\$	-	\$		\$		-\$		\$		\$		\$	
		\$	-	\$	-	\$	-	\$		\$		\$	-	\$	
		\$	-	\$	-	\$	-	-\$		\$		\$	1.114.66	\$	1.321.17

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
Interest Rates	and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q1	4.59%	4.72%	May-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q3	4.59%	5.18%	Jul-06		Q3	\$ -		4.59%	\$ -	\$ -		
2007 Q4	5.14%	5.18%	Aug-06		Q3	\$ -		4.59%		\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%		\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	\$ -		4.59%		\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -		4.59%		\$ -	_	
2008 Q4	3.35%	5.43%	Dec-06		Q4	\$ -		4.59%		\$ -	\$ -	
2009 Q1	2.45%	6.61%	Jan-07		Q1	\$ -		4.59%		\$ -		
2009 Q2	1.00%	6.61%	Feb-07		Q1	\$ -		4.59%		\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ - \$ -		
2009 Q4 2010 Q1	0.55% 0.55%	4.66% 4.34%	Apr-07 May-07		Q2 Q2	\$ - \$ -		4.59% 4.59%		\$ - \$ -		
2010 Q1 2010 Q2	0.55%	4.34%	Jun-07		Q2 Q2	\$ -		4.59%		\$ -		
2010 Q2 2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%		\$ -		
2010 Q3 2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		\$ -		
2011 Q2	1.47%	4.29%	Oct-07		04	\$ -		5.14%		š -		
2011 Q3	1.47%	4.29%	Nov-07		Q4	\$ -		5.14%		\$ -		
2011 Q4	1.47%	4.29%	Dec-07		Q4	\$ -		5.14%		\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -		5.14%		\$ -		
2012 Q2	1.47%	4.29%	Feb-08	2008	Q1	\$ -		5.14%	\$ -	\$ -		
2012 Q3	1.47%	4.29%	Mar-08	2008	Q1	\$ -		5.14%	\$ -	\$ -		
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ -		4.08%		\$ -		
			May-08		Q2	\$ -		4.08%		\$ -		
			Jun-08		Q2	\$ -		4.08%		\$ -		
			Jul-08		Q3	\$ -		3.35%		\$ -		
			Aug-08		Q3	\$ -		3.35%		\$ -		
			Sep-08		Q3	\$ - \$ -		3.35%		\$ - \$ -		
			Oct-08 Nov-08		Q4 Q4	\$ - \$ -		3.35% 3.35%		\$ - \$ -		
			Dec-08		Q4 Q4	\$ - \$ -		3.35%		\$ -	\$ -	
				2009	Q1	\$ -		2.45%		\$ -	.	
			Feb-09		Q1	\$ -		2.45%		\$ -		
			Mar-09		Q1	\$ -		2.45%		\$ -		
			Apr-09		Q2	\$ -		1.00%		\$ -		
			May-09		Q2	\$ -		1.00%		\$ -		
			Jun-09	2009	Q2	\$ -		1.00%	\$ -	\$ -		
			Jul-09		Q3	\$ -		0.55%		\$ -		
			Aug-09		Q3	\$ -		0.55%		\$ -		
			Sep-09		Q3	\$ -		0.55%		\$ -		
			Oct-09		Q4	\$ -		0.55%		\$ -		
			Nov-09		Q4	\$ -		0.55%		\$ -	•	
			Dec-09 Jan-10		Q4 Q1	\$ - \$ -		0.55% 0.55%		\$ - \$ -	\$ -	
			Feb-10		Q1	\$ -		0.55%		\$ -		
			Mar-10		Q1	\$ -		0.55%		\$ -		
			Apr-10		Q2	\$ -		0.55%		\$ -		
			May-10		Q2	\$ -		0.55%		\$ -		
			Jun-10		Q2	\$ -		0.55%		\$ -		
			Jul-10		Q3	\$ -		0.89%	\$ -	\$ -		
			Aug-10		Q3	\$ -		0.89%		\$ -		
			Sep-10		Q3	\$ -		0.89%		\$ -		
			Oct-10		Q4	\$ -		1.20%		\$ -		
			Nov-10		Q4	\$ -	\$ 0.23	1.20%		\$ 0.23		\$ 1.00
			Dec-10		Q4	\$ 0.23	\$ 1,294.05	1.20%		\$ 1,294.28	\$ 1,294.28	\$ 1.00
				2011	Q1	\$ 1,294.28 \$ 1,810.48	\$ 516.20 \$ 515.50	1.47%				\$ 1.00 \$ 1.00
				2011	Q1 Q1	\$ 1,810.48 \$ 2,326.07	\$ 515.59 \$ 519.12	1.47% 1.47%				\$ 1.00 \$ 1.00
				2011	Q2	\$ 2,326.07 \$ 2,845.19	\$ 516.88	1.47%				\$ 1.00
				2011	Q2 Q2	\$ 3,362.07	\$ 517.90	1.47%				\$ 2.50
				2011	Q2	\$ 3,879.97	\$ 965.30	1.47%				\$ 2.50
				2011	Q3	\$ 4,845.27	\$ 1,293.49	1.47%				\$ 2.50
			Aug-11		Q3	\$ 6,138.76	\$ 1,293.51	1.47%		* *,		\$ 2.50
			Sep-11		Q3	\$ 7,432.27	\$ 1,297.16	1.47%				\$ 2.50
			Oct-11	2011	Q4	\$ 8,729.43	\$ 1,305.51	1.47%	\$ 10.69	\$ 10,045.63		\$ 2.50
			Nov-11		Q4	\$ 10,034.94		1.47%				\$ 2.50
			Dec-11	2011	Q4	\$ 11,336.75	\$ 2,269.55	1.47%	\$ 13.89	\$ 13,620.19	\$ 12,390.47	\$ 2.50

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This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				O	pening Balance	Fu	nding Adder	Interest						Board Ap	
Interest Rates	Accounts	O	Date	Year	Quarter		(Principal)	- 1	Revenues	Rate	Interest	Clo	sing Balance	An	nual amounts	Adder (fro	m Tariff)
			Jan-12	2012	Q1	\$	13,606.30	\$	1,309.02	1.47%	\$ 16.67	\$	14,931.99			\$	2.50
			Feb-12	2012	Q1	\$	14,915.32	\$	1,310.08	1.47%	\$ 18.27	\$	16,243.67			\$	2.50
			Mar-12	2012	Q1	\$	16,225.40	\$	1,308.26	1.47%	\$ 19.88	\$	17,553.54			\$	2.50
			Apr-12	2012	Q2	\$	17,533.66	\$	1,313.00	1.47%	\$ 21.48	\$	18,868.14				
			May-12	2012	Q2	\$	18,846.66	-\$	108.01	1.47%	\$ 23.09	\$	18,761.74				
			Jun-12	2012	Q2	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Jul-12	2012	Q3	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Aug-12	2012	Q3	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Sep-12	2012	Q3	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Oct-12	2012	Q4	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Nov-12	2012	Q4	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60				
			Dec-12	2012	Q4	\$	18,738.65			1.47%	\$ 22.95	\$	18,761.60	\$	5,392.39		
			Total Fun	ding A	dder Re	venu	ues Collected	\$	18,738.65		\$ 338.49	\$	19,077.14	\$	19,077.14		

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Middlesex Power Distribution Corporation - Dutton

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)		OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$.				1	0.00%		
2006 Q1 2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	φ .					0.00%	- :	
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1		-			-	0.00%	-	-
2006 Q4	4.59%	4.72%	Apr-06	2006	Q2		-			-	4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2		-			-	4.14%	-	-
2007 Q2 2007 Q3	4.59% 4.59%	4.72% 5.18%	Jun-06 Jul-06	2006 2006	Q2 Q3		-			-	4.14% 4.59%	-	-
2007 Q3 2007 Q4	5.14%	5.18%	Aug-06	2006	Q3						4.59%		
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3		-			-	4.59%	-	-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4		-			-	4.59%	-	-
2008 Q3 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06	2006	Q4 Q4		-			-	4.59% 4.59%	-	
2008 Q4 2009 Q1	2.45%	6.61%	Jan-07	2007	Q1						4.59%		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1					-	4.59%	-	-
2009 Q3	0.55%	5.67%	Mar-07	2007	Q1					-	4.59%	-	-
2009 Q4 2010 Q1	0.55% 0.55%	4.66% 4.34%	Apr-07 May-07	2007	Q2 Q2		-			-	4.59% 4.59%	-	-
2010 Q1 2010 Q2	0.55%	4.34%	Jun-07	2007	Q2 Q2					_	4.59%	_	_
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3		-			-	4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3		-			-	4.59%	-	-
2011 Q1 2011 Q2	1.47% 1.47%	4.29% 4.29%	Sep-07 Oct-07	2007	Q3 Q4		-			_	4.59% 5.14%		-
2011 Q2 2011 Q3	1.47%	4.29%	Nov-07	2007	04					_	5.14%	_	_
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4		-			-	5.14%	-	-
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1					-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08 Mar-08	2008 2008	Q1 Q1						5.14% 5.14%		-
2012 Q4	1.47%	4.29%	Apr-08	2008	Q2					-	4.08%	-	-
			May-08	2008	Q2		-			-	4.08%	-	-
			Jun-08 Jul-08	2008 2008	Q2 Q3		-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3						3.35%		-
			Sep-08	2008	Q3					-	3.35%	-	-
			Oct-08	2008	Q4		-			-	3.35%	-	-
			Nov-08 Dec-08	2008	Q4 Q4						3.35% 3.35%	-	-
			Jan-09	2009	Q1					_	2.45%	_	-
			Feb-09	2009	Q1					-	2.45%	-	-
			Mar-09	2009	Q1					-	2.45%	-	-
			Apr-09 May-09	2009	Q2 Q2						1.00% 1.00%		-
			Jun-09	2009	Q2		-			-	1.00%	-	-
			Jul-09	2009	Q3		-			-	0.55%	-	-
			Aug-09 Sep-09	2009	Q3 Q3						0.55% 0.55%		-
			Oct-09	2009	Q4					-	0.55%	-	-
			Nov-09	2009	Q4		-			-	0.55%	-	-
			Dec-09 Jan-10	2009	Q4 Q1		-			-	0.55% 0.55%	-	-
			Feb-10	2010	Q1						0.55%		
			Mar-10	2010	Q1					-	0.55%	-	-
			Apr-10	2010	Q2					-	0.55%	-	-
			May-10 Jun-10	2010 2010	Q2 Q2						0.55% 0.55%	-	-
			Jul-10	2010	Q3		-			-	0.89%	-	-
			Aug-10	2010	Q3		-			-	0.89%	-	-
			Sep-10 Oct-10	2010 2010	Q3 Q4						0.89% 1.20%	-	-
			Nov-10	2010	Q4					_	1.20%	_	_
			Dec-10	2010	Q4		-			-	1.20%	-	-
			Jan-11	2011	Q1		-			-	1.47%	-	-
			Feb-11 Mar-11	2011	Q1 Q1					:	1.47% 1.47%		-
			Apr-11	2011	Q2					-	1.47%	-	-
			May-11	2011	Q2					-	1.47%	-	-
			Jun-11 Jul-11	2011	Q2 Q3						1.47% 1.47%		-
			Aug-11	2011	Q3					-	1.47%	-	-
			Sep-11	2011	Q3		-			-	1.47%	-	-
			Oct-11	2011	Q4		-			-	1.47%	-	-
			Nov-11 Dec-11	2011	Q4 Q4						1.47% 1.47%		-
			Jan-12	2012	Q1					-	1.47%	-	-
			Feb-12	2012	Q1					-	1.47%	-	-
			Mar-12 Apr-12	2012	Q1 Q2					-	1.47% 1.47%	-	-
			May-12	2012 2012	Q2 Q2					-	1.47%		-
			Jun-12	2012	Q2		-			-	1.47%	-	-
			Jul-12 Aug-12	2012	Q3 Q3					-	1.47% 1.47%	-	-
				2012	Q3 Q3					:	1.47%		-
			Oct-12	2012	Q4		-			-	1.47%	-	-
			Nov-12		Q4					-	1.47%	-	-
			Dec-12	2012	Q4		-			-	1.47%	-	-
								\$ -	\$ -	\$ -			

Entegrus_SMModel_DUT-Res_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	ear OM&A (from Sheet 5)				 llative OM&A mortization nse	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple Interest on OM&A and Amortization Expenses	
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	1,316.96	\$	3,618.03	\$ 4,934.99	\$ 2,467.49	1.14%	\$	28.07
2010	\$	4,823.17	\$	7,264.32	\$ 17,022.48	\$ 10,978.73	0.80%	\$	87.56
2011	\$	4,117.15	\$	7,292.59	\$ 28,432.22	\$ 22,727.35	1.47%	\$	334.09
2012	\$	764.59	\$	7,141.13	\$ 36,337.94	\$ 32,385.08	1.47%	\$	476.06
Cumulati	ve Interest	to 2011						\$	449.72
Cumulati	ve Interest	to 2012						S	925.78

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the earliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those ests is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the smrf Aw as not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infall apply designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006		2007		2008		2009	2010	2011	20	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$		\$	-	\$ 7,833.31	\$ 18,260.41	\$ 18,000.90	\$	14,135.98	\$ 58,230.61
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$ 	-	\$ 		\$ 28.07	\$ 87.56	\$ 334.09			\$ 449.72
Sheet 8A (Interest calculated on monthly balances)												\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$	-	\$ 28.07	\$ 87.56	\$ 334.09			\$ 449.7
SMFA Revenues (from Sheet 8)	\$	-	\$	-	\$	-	\$ -	\$ 1,294.28	\$ 12,312.02	\$	5,132.35	\$ 18,738.6
SMFA Interest (from Sheet 8)	\$		\$		\$	-	\$	\$	\$ 78.45	\$	260.04	\$ 338.4
Net Deferred Revenue Requirement	\$		\$		\$	-	\$ 7,861.38	\$ 17,053.69	\$ 5,944.52	\$	8,743.59	\$ 39,603.1
Number of Metered Customers (average for 2012 test year)											521	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding		3.5	
	remental Revenue Requirement from 2006 to December 31, 2011	\$	44,544.34	
SMFA Reve	nues collected from 2006 to 2012 test year (inclusive)	\$	19,077.14	
	Simple Interest on SMFA Revenues I Revenue Requirement	\$	25,467.20	
SMDR	November 1, 2012 to April 30, 2013	\$	1.16	Match
Check: Fore	ocasted SMDR Revenues	s	25,383.12	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 14,135.98
SMIRR	\$ 2.26 Match
Check: Forecasted SMIRR Revenues	\$ 14,129.52

Entegrus_SMModel_DUT-Res_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

Entegrus Powerli SM Final Disposition – Interrogatory Res Board File No.: EB-201 Date Filed: September	sponses 12-0289
Attachment I	
Smart Meter Model Dutton GS<50kW	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
Smart Meter Installation Plan		Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	1 Olecast	
Smart weter installation Plan Actual/Planned number of Smart Meters installed during the Calendar Year									
Residential									0
General Service < 50 kW					77	12			89
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		- 0	0	0	77	12	0	0	89
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	86.52%	100.00%	0.00%	100.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	77	12	0	0	89
1 Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset type must be								
1.1.1 Smart Meters (may include new meters and modules, etc.)	selected to enable calculations Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 16,103	Audited Actual 2,510	Audited Actual	Forecast	\$ 18,613
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				5,736	894	0		\$ 6,630
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									s -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	s -	s -	\$ 21,839	\$ 3,404	\$ -	\$ -	\$ 25,243
	Asset Type								
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors									\$ -
1.2.2 Repeaters (may include radio licence, etc.)	Computer Hardware				1,261	197	0		\$ 1,458
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									\$ -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ 1,261	\$ 197	\$ -	\$ -	\$ 1,458
	Asset Type								
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	_
1.3.1 Computer Hardware									\$ -
1.3.2 Computer Software									\$ -
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS400 disk space, backup and recovery computer, UPS, etc.)							•		\$ -
Total Advanced Metering Control Computer (AMCC)		\$ -	3 -	3 -	3 -	3 -	3 -	3 -	3 -
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4.1 Activiation Fees	Applications Software				130	20	0		\$ 151
Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151
	Asset Type								
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.5.1 Customer Equipment (including repair of damaged equipment)									\$ -
1.5.2 AMI Interface to CIS									\$ -
1.5.3 Professional Fees									\$ -
1.5.4 Integration									\$ -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 23,231	\$ 3,620	\$ -	\$ -	\$ 26,851
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
(Please provide a descriptive title and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications	Computer Software								s -
infrastructure that exceed those specified in O.Reg 425/06									\$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software								\$ -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMP, etc.									\$ -
Total Capital Costs Beyond Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -	\$ 23,231	\$ 3,620	\$ -	\$ -	\$ 26,851
2 OM&A Expenses									
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
2.1.1 Maintenance (may include meter reverification costs, etc.)					120	96	148		\$ 363
2.1.2 Other (please specify)									\$ -
Total Incremental AMCD OM&A Costs					6 400	6 00	\$ 148		
Total Incremental AMCD OM&A Costs		3 -	3	3	\$ 120	\$ 96	3 140	3 -	\$ 363

Entegrus_SMModel_DUT-SmGS_20120907 2. Smart_Meter_Costs



Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				14	14	10	8	\$ 46
2.3.2 Software Maintenance (may include maintenance support, etc.)				53	40	26	190	\$ 309
2.3.2 Other (please specify)								s -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 67	\$ 54	\$ 35	\$ 199	\$ 355
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								s -
2.4.2 Other (please specify)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								\$ -
2.5.4 Change Management (may include training, etc.)								\$ -
2.5.5 Administration Costs				2	0	0	0	\$ 2
2.5.6 Other AMI Expenses (please specify)				19	6	-87	-100	-\$ 162
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 21	\$ 6	-\$ 87	-\$ 100	-\$ 161
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 207	\$ 156	\$ 96	\$ 99	\$ 557
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive tile and identify nature of beyond minimum functionally costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				18	735	574	0	\$ 1,327
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	s -	\$ 18	\$ 735	\$ 574	\$ -	\$ 1,327
Total Smart Meter OM&A Costs	\$ -	s -	S -	\$ 225	\$ 891	\$ 670	\$ 99	\$ 1,884
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	\$ -	\$ -	\$ 21,839	\$ 3,404	\$ -	\$ -	\$ 25,243
3.1.2 Computer Hardware	\$ -	\$ -	s -	\$ 1,261	\$ 197	\$ -	\$ -	\$ 1,458
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	s -	\$ 130	\$ 20	\$ -	\$ -	\$ 151
3.1.7 Total Capital Costs	<u>\$ -</u>	<u>s -</u>	<u>\$ -</u>	\$ 23,231	\$ 3,620	<u>\$ -</u>	<u>\$ -</u>	\$ 26,851
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	<u>s</u> -	\$ 225	\$ 891	\$ 670	\$ 99	\$ 1,884

Entegrus_SMModel_DUT-SmGS_20120907 2. Smart_Meter_Costs

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	57.0%	57.0%	60.0%	60.0%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	43.0%	43.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	7.43%	7.43%	7.35%	7.35%	7.35%	7.35%	7.35%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)							
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates (expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
Constant Facility and COA Class							•
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications Continues - COA Mate	10070	10076	10070	10076	10076	10076	10076

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



Middlesex Powe	Distallantian	C	Destina

		2006	2007	2008	2009	2010	2011	2012 and later
Net Fixed Assets - Si								
Gross Book Val Opening Ba			s -	s -	\$ -	\$ 21.839	\$ 25.243	\$ 25,243
Capital Add	ditions during year (from Smart Meter Costs) s/Removals (if applicable)	\$ -	\$ -	\$ -	\$ 21,839	\$ 3,404	\$ -	\$ -
Closing Ba	lance	\$ -	\$ -	\$ -	\$ 21,839	\$ 25,243	\$ 25,243	\$ 25,243
Accumulated De	epreciation				s -		-\$ 2.297	-\$ 3.980
Opening Ba Amortizatio	n expense during year	s -	\$ -	\$ -	-\$ 728	-\$ 728 -\$ 1,569	-\$ 2,297 -\$ 1,683	-\$ 3,980 -\$ 1,683
Retirement Closing Ba	s/Removals (if applicable) lance	\$ -	\$ -	\$ -	-\$ 728	-\$ 2,297	-\$ 3,980	-\$ 5,663
Net Book Value								
Opening Ba Closing Ba	alance lance	s - s -	\$ - \$ -	\$ - \$ -	\$ - \$ 21,111	\$ 21,111 \$ 22,945	\$ 22,945 \$ 21,262	\$ 21,262 \$ 19,580
Average Ne	et Book Value	\$ -	\$ -	\$ -	\$ 10,556	\$ 22,028	\$ 22,104	\$ 20,421
Net Fixed Assets - Co	omputer Hardware							
Gross Book Val								
Opening Ba Capital Add	ditions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ - \$ 1,261	\$ 1,261 \$ 197	\$ 1,458 \$ -	\$ 1,458 \$
Retirement Closing Ba	s/Removals (if applicable) lance	s -	\$ -	s -	\$ 1,261	\$ 1,458	\$ 1,458	\$ 1,458
Accumulated De							-	
Opening Ba	alance n expense during year	\$ - \$ -	\$ -	\$ - \$ -	\$ - -\$ 126	-\$ 126 -\$ 272	-\$ 398 -\$ 292	-\$ 690 -\$ 292
Retirement	s/Removals (if applicable)	5 -	\$ -	\$ -				
Closing Ba	lance	<u>\$ -</u>	\$ -	<u>s - </u>	-\$ 126	-\$ 398	-\$ 690	-\$ 981
Net Book Value Opening Ba	alance	s -	s -	s -	s -	\$ 1,135	\$ 1,060	\$ 768
Closing Ba	lance et Book Value	\$ - \$ -	\$ -	\$ - \$ -	\$ 1,135 \$ 568	\$ 1,060 \$ 1,097	\$ 768 \$ 914	\$ 477 \$ 622
	omputer Software (including Applications Soft		<u> </u>		300	3 1,037	314	Ψ 022
Gross Book Val		warej						
Opening Ba	alance		\$ -	ş -	\$ -	\$ 130	\$ 151	\$ 151
Retirement	ditions during year (from Smart Meter Costs) s/Removals (if applicable)	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -
Closing Ba	lance	\$ -	\$ -	<u>\$ -</u>	\$ 130	\$ 151	\$ 151	\$ 151
Accumulated De Opening Ba	epreciation plance	s -	s -	s .	s -	-\$ 22	-\$ 69	-\$ 119
Amortizatio	n expense during year s/Removals (if applicable)	\$ -	\$ -	S -	-\$ 22	-\$ 47	-\$ 50	-\$ 32
Closing Ba	lance	\$ -	\$ -	\$ -	-\$ 22	-\$ 69	-\$ 119	-\$ 151
Net Book Value								
Opening Ba Closing Ba	lance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 109	\$ 109 \$ 82	\$ 82 \$ 32	\$ 32 \$ -
	et Book Value	\$ -	\$ -	\$ -	\$ 54	\$ 95	\$ 57	\$ 16
Net Fixed Assets - To								
Gross Book Val Opening Ba	ue alance		s -	s -	\$ -	s -	\$ -	\$ -
Capital Add	fitions during year (from Smart Meter Costs) s/Removals (if applicable)	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -
Closing Ba	lance	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
Accumulated D	epreciation							
	n expense during year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Closing Ba	s/Removals (if applicable) lance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value			•	· ·			=======================================	
Opening Ba Closing Ba	alance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Average Ne	et Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fixed Assets - Of	ther Equipment							
Gross Book Val			e	e			e .	e
Opening Ba Capital Add	fitions during year (from Smart Meter Costs)	s -	\$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ -
Retirement Closing Ba	s/Removals (if applicable) lance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated De	epreciation	<u></u>			<u></u>	<u></u>	<u></u>	<u></u>
Opening Ba	alance n expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirement Closing Ba	s/Removals (if applicable)							
	dance	\$ -	3 -	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>э</u> -
Net Book Value Opening Ba	alance	s -	s -	s -	\$ -	s -	\$ -	\$ -
Closing Ba Average Ne	lance et Book Value	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -

Entegrus_SMModel_DUT-SmGS_20120907 4. SM_Assets_and_Rate_Base

		2006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	10,556	\$	22,028	\$	22,104	\$	20,421
Computer Hardware	\$	-	\$	-	\$	-	\$	568	\$	1,097	\$	914	\$	622
Computer Software	\$	-	\$	-	\$	-	\$	54	\$	95	\$	57	\$	16
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	11,177	\$	23,221	\$	23,075	\$	21,059
Working Capital														
Operating Expenses (from Sheet 2)	\$	_	\$	_	\$	_	\$	225	\$	891	\$	670	\$	99
Working Capital Factor (from Sheet 3)	*	15%	•	15%	•	15%	-	15%	*	15%	*	15%	*	15%
Working Capital Allowance	\$		\$	-	\$	-	\$	34	\$	134	\$	101	\$	15
Incremental Smart Meter Rate Base	\$	-	\$		\$		\$	11,211	\$	23,355	\$	23,175	\$	21,074
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
Deemed Long Term Debt	s	_	Š	_	\$	_	\$	6,727	\$	14,013	\$	13,905	\$	12,645
Equity	Š	_	Š	_	\$	_	\$	4,484	Š	9,342	\$	9,270	\$	8,430
Preferred Shares	ě		ę.		\$		ę.	4,404	Š	3,342	S	5,270		0,430
	\$		-		\$		\$	44.044	S	20.055	\$	00.475	\$	04.074
Total Capitalization	\$	•	\$	-	\$	-	\$	11,211	\$	23,355	\$	23,175	\$	21,074
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	420	\$	876	\$	869	\$	790
Equity	\$	-	\$	-	\$	-	\$	404	\$	841	\$	834	\$	759
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Return on Capital	\$	-	\$	-	\$	-	\$	824	\$	1,717	\$	1,703	\$	1,549
Operating Expenses	\$	-	\$	-	\$	-	\$	225	\$	891	\$	670	\$	99
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	_	s	_	\$	_	\$	728	\$	1,569	\$	1,683	\$	1,683
Computer Hardware	\$		s		\$		\$	126	\$	272	\$	292	\$	292
Computer Software	\$	-	s S	-	Š	-	\$	22	Š	47	\$	50	\$	32
Tools & Equipment	s	-	ą.	-	\$	-	\$	22	s S	47	\$	50	э \$	32
Other Equipment	à	-	ą.	-	ą.	-	ą.	-	ş S	-	ş S	-	э \$	-
	3		3		\$		\$		\$	4 000	- v			
Total Amortization Expense in Year	Þ	-	Þ	-	э	-	Þ	876	Þ	1,888	\$	2,025	\$	2,006
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	1,924	\$	4,495	\$	4,398	\$	3,654
Calculation of Taxable Income														
Incremental Operating Expenses	\$	-	\$	-	\$	-	\$	225	\$	891	\$	670	\$	99
Amortization Expense	\$	-	\$	-	\$	-	\$	876	\$	1,888	\$	2,025	\$	2,006
Interest Expense	Š	-	\$	_	Š	_	\$	420	Š	876	\$	869		790
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	404	\$	841	\$	834	\$	759
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	47.28	\$	145.31	\$	291.21	\$	344.44
Revenue Requirement, including Grossed-up Taxes/PILs	\$	_	\$	_	\$	_	\$	1,972	s	4.641	s	4.690	\$	3.998

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast		
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 21,839.17	\$ 20,965.60 \$ 3,403.51	\$ 22,555.72 \$ -	\$ 20,751.26 \$ -		
UCC Before Half Year Rule	s -	\$ -	\$ -	\$ 21,839.17	\$ 24,369,11	\$ 22,555.72	\$ 20,751.26		
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 10,919.58	\$ 1,701.75	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ 10,919.58	\$ 22,667.36	\$ 22,555.72	\$ 20,751.26		
CCA Rate Class	47	47	47	47	47	47	47		
CCA Rate CCA	8%	8%	8%	8% \$ 873.57	8% \$ 1,813.39	8% \$ 1,804.46	8% \$ 1,660.10		
Closing UCC	\$ -	\$ -	\$ -	\$ 20.965.60	\$ 22,555.72	\$ 20.751.26	\$ 19.091.16		
Closing CCC	Ψ	<u> </u>	Ψ	Ψ 20,303.00	ψ 22,000.72	ψ 20,751.20	ψ 13,031.10		
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later		
ooo oompatoi zqaipiiiom	Audited Actual	Audited Actual	Forecast						
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 914.39	\$ 553.98	\$ 249.29		
Capital Additions Computer Hardware Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ 1,261.22	\$ 196.55 \$ -	\$ -	\$ - \$ -		
Retirements/Removals (if applicable)	\$ -	5 -	5 -	5 -	3 -	5 -	a -		
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 1,261.22	\$ 1,110.94	\$ 553.98	\$ 249.29		
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 630.61	\$ 98.28	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ 630.61	\$ 1,012.66	\$ 553.98	\$ 249.29		
CCA Rate Class	45	50	50	50	50	50	50		
CCA Rate CCA	45%	55%	55%	55% \$ 346.84	55% \$ 556.96	55% \$ 304.69	55% \$ 137.11		
Closing UCC	\$ -	\$ -	\$ -	\$ 914.39	\$ 553.98	\$ 249.29	\$ 112.18		
Closing CCC			<u> </u>	9 314.03	ψ 555.55	<u> </u>	<u>♥ 112.10</u>		
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later		
	Audited Actual	Audited Actual	Forecast						
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Additions Tools & Equipment Capital Additions Other Equipment	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -		
Retirements/Removals (if applicable)	\$ -	\$ -	5 -	\$ -	\$ -	\$ -	\$ -		
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CCA Rate Class	8	8	8	8	8	8	8		
CCA Rate	20%	20%	20%	20%	20%	20%	20%		
CCA Closing UCC	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	- <u>\$</u> -	<u>\$</u> -	<u>\$</u> -	\$ -		
Closing OCC	Ф <u>-</u>		Ф -	Ф -	- ·	<u> </u>	3		

PILs Calculation

		2006 Audite Actua		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME TAX														
Net Income	\$	-	\$	-	\$	-	\$	403.60	\$	840.77	\$	834.31	\$	758.67
Amortization	ı	-	\$	-	\$	-	\$	875.81	\$	1,888.11	\$	2,024.59	\$	2,006.27
CCA - Smar		-	\$	-	\$	-	-\$	873.57	-\$	1,813.39	-\$	1,804.46	-\$	1,660.10
CCA - Comp		-	\$	-	\$	-	-\$	346.84	-\$	556.96	-\$	304.69	-\$	137.11
	cations Software	-	\$	-	\$	-	-\$	65.14	-\$	75.29	-\$	10.15	\$	-
CCA - Othe			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Change in ta	axable income	-	\$	-	\$	-	-\$	6.13	\$	283.23	\$	739.61	\$	967.73
Tax Rate (fro	om Sheet 3)	36.12%	6	36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Income Taxe	es Payable 9	-	\$	-	\$	-	-\$	2.02	\$	87.80	\$	208.94	\$	254.03
ONTARIO CAPITAL TA	х													
Smart Meter	's	-	\$	-	\$	_	\$	21,111,20	\$	22,945,31	\$	21,262,46	\$	19.579.62
Computer H			\$	-	\$	-	\$	1,135.10	\$	1,059.75	\$	768.20	\$	476.64
Computer S	oftware		s		\$		s	108.57	\$	82.06	S	31.86	S	
(Including A	oplication Software)	-	•	-	Ф	-	Þ	108.57	Þ	82.06	2	31.86	2	-
Tools & Equ	ipment	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equip			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rate Base	\$	-	\$	-	\$	-	\$	22,354.86	\$	24,087.12	\$	22,062.53	\$	20,056.26
Less: Exemp							\$	-	\$	-				
Deemed Tax	kable Capital	-	\$	-	\$	-	\$	22,354.86	\$	24,087.12	\$	22,062.53	\$	20,056.26
Ontario Cap	ital Tax Rate (from Sheet 3)	0.300%	6	0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Net Amount	(Taxable Capital x Rate)	-	\$	-	\$	-	\$	50.30	\$	18.07	\$	-	\$	
Change in Ir	ncome Taxes Payable		\$	-	\$	-	-\$	2.02	\$	87.80	\$	208.94	\$	254.03
Change in C	OCT S	-	\$	-	\$	-	\$	50.30	\$	18.07	\$	-	\$	-
PILs	_9	-	\$	-	\$	-	\$	48.27	\$	105.87	\$	208.94	\$	254.03
O 11 . BH .														
Gross Up PILs														
Tax Rate		36.129		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	ncome Taxes Payable		\$	-	\$	-	-\$	3.02	\$	127.25	\$	291.21	\$	344.44
Change in C		-	\$		\$		\$	50.30	\$	18.07	\$		\$	2444
PILs		-	\$	•	\$		\$	47.28	\$	145.31	\$	291.21	\$	344.44

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral											Board Approved
Interest Rates	and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -		0.00%		\$ -		
2006 Q3	4.59%	5.05%	Mar-06		Q1	\$ -		0.00%		\$ -		
2006 Q4	4.59%	4.72%	Apr-06		Q2	\$ -		4.14%		\$ -		
2007 Q1	4.59%	4.72%	May-06		Q2	\$ -		4.14%		\$ -		
2007 Q2	4.59%	4.72%	Jun-06		Q2	\$ -		4.14%		\$ -		
2007 Q3	4.59%	5.18%	Jul-06		Q3	\$ -		4.59%		\$ -		
2007 Q4	5.14%	5.18%	Aug-06		Q3	\$ -		4.59%		\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%		\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	Ψ -		4.59%		\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	Ψ		4.59%		\$ -	s .	
2008 Q4 2009 Q1	3.35% 2.45%	5.43% 6.61%	Dec-06 Jan-07		Q4 Q1	\$ - \$ -		4.59% 4.59%		\$ - \$ -	\$ -	
2009 Q1 2009 Q2	1.00%	6.61%	Feb-07		Q1	\$ -		4.59%		\$ -		
2009 Q2 2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ -		4.59%		\$ -		
2010 Q1	0.55%	4.34%	May-07		Q2	\$ -		4.59%		\$ -		
2010 Q2	0.55%	4.34%	Jun-07		Q2	\$ -		4.59%		\$ -		
2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%		\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		\$ -		
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	\$ -		5.14%	\$ -	\$ -		
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	\$ -		5.14%	\$ -	\$ -		
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	\$ -		5.14%	\$ -	\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ -		5.14%		\$ -		
2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ -		5.14%		\$ -		
2012 Q3	1.47%	4.29%	Mar-08		Q1	\$ -		5.14%		\$ -		
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ -		4.08%		\$ -		
			May-08		Q2	\$ - \$ -		4.08%		\$ - \$ -		
			Jun-08 Jul-08		Q2 Q3	\$ - \$ -		4.08% 3.35%		\$ - \$ -		
			Aug-08		Q3	\$ - \$ -		3.35%		\$ -		
			Sep-08		Q3	\$ -		3.35%		\$ -		
			Oct-08		Q4	\$ -		3.35%		\$ -		
			Nov-08		Q4	\$ -		3.35%		\$ -		
			Dec-08	2008	Q4	\$ -		3.35%		\$ -	\$ -	
			Jan-09	2009	Q1	\$ -		2.45%	\$ -	\$ -		
			Feb-09	2009	Q1	\$ -		2.45%		\$ -		
			Mar-09		Q1	\$ -		2.45%		\$ -		
			Apr-09		Q2	\$ -		1.00%		\$ -		
			May-09		Q2	\$ -		1.00%		\$ -		
			Jun-09		Q2	\$ -		1.00%		\$ - \$ -		
			Jul-09 Aug-09		Q3 Q3	\$ - \$ -		0.55% 0.55%		\$ -		
			Sep-09		Q3	\$ -		0.55%		\$ -		
			Oct-09		Q4	\$ -		0.55%		\$ -		
			Nov-09		Q4	\$ -		0.55%		\$ -		
			Dec-09		Q4	\$ -		0.55%		\$ -	\$ -	
			Jan-10		Q1	\$ -		0.55%		\$ -	•	
			Feb-10		Q1	\$ -		0.55%		\$ -		
			Mar-10	2010	Q1	\$ -		0.55%	\$ -	\$ -		
			Apr-10		Q2	\$ -		0.55%		\$ -		
			May-10		Q2	\$ -		0.55%		\$ -		
			Jun-10		Q2	\$ -		0.55%		\$ -		
			Jul-10		Q3	\$ -		0.89%		\$ - \$ -		
			Aug-10 Sep-10		Q3 Q3	\$ - \$ -		0.89%		\$ -		
			Oct-10		Q3 Q4	\$ - \$ -		1.20%		\$ -		
			Nov-10		Q4	\$ -		1.20%		\$ -		\$ 1.00
			Dec-10		Q4	\$ -	\$ 225.17	1.20%		\$ 225.17	\$ 225.17	\$ 1.00
			Jan-11		Q1	\$ 225.17	\$ 89.00	1.47%				\$ 1.00
				2011	Q1	\$ 314.17	\$ 89.00	1.47%	\$ 0.38	\$ 403.55		\$ 1.00
				2011	Q1	\$ 403.17	\$ 89.40	1.47%				\$ 1.00
				2011	Q2	\$ 492.57	\$ 88.60	1.47%				\$ 1.00
				2011	Q2	\$ 581.17	\$ 89.00	1.47%				\$ 2.50
				2011	Q2	\$ 670.17	\$ 165.31	1.47%				\$ 2.50
				2011	Q3	\$ 835.48	\$ 222.50	1.47%				\$ 2.50
			Aug-11 Sep-11		Q3	\$ 1,057.98 \$ 1,280.40	\$ 222.42 \$ 222.83	1.47% 1.47%				\$ 2.50 \$ 2.50
			Oct-11		Q3 Q4	\$ 1,280.40 \$ 1,503.23	\$ 222.83	1.47%				\$ 2.50
			Nov-11		Q4 Q4	\$ 1,725.98	\$ 223.58	1.47%				\$ 2.50
			Dec-11		Q4	\$ 1,949.56		1.47%			\$ 2,122.02	

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral								_							Во	ard Approved
	and Variance	CWIP				O	pening Balance	F	unding Adder	Interest						Smar	t Meter Fundin
Interest Rates	Accounts	CVIII	Date	Year	Quarter		(Principal)		Revenues	Rate		Interest	CI	osing Balance	Annual amounts	Add	ler (from Tariff)
			Jan-12	2012	Q1	\$	2,333.68	\$	222.50	1.47%	\$	2.86	\$	2,559.04		\$	2.5
			Feb-12	2012	Q1	\$	2,556.18	\$	222.50	1.47%	\$	3.13	\$	2,781.81		\$	2.5
			Mar-12	2012	Q1	\$	2,778.68	\$	222.50	1.47%	\$	3.40	\$	3,004.58		\$	2.5
			Apr-12	2012	Q2	\$	3,001.18	\$	222.50	1.47%	\$	3.68	\$	3,227.36			
			May-12	2012	Q2	\$	3,223.68	-\$	22.73	1.47%	\$	3.95	\$	3,204.90			
			Jun-12	2012	Q2	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Jul-12	2012	Q3	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Aug-12	2012	Q3	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Sep-12	2012	Q3	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Oct-12	2012	Q4	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Nov-12	2012	Q4	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87			
			Dec-12	2012	Q4	\$	3,200.95			1.47%	\$	3.92	\$	3,204.87	\$ 911.73		
			Total Fun	lina A	ddar Da	voni	ies Collected	¢	3 200 95		•	57 97	\$	3 258 92	\$ 3,258,92	-	

 ${\bf Middle sex\ Power\ Distribution\ Corporation\ -\ Dutton}$

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

	Approved					Account 1556	- Sub-accounts Opera	ating Expenses, A	inortization Expen	ses, Carryin	g Charges	
Prescribed Interest Rates	Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06 Apr-06	2006 2006	Q1 Q2					0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2	-			-	4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	-			-	4.59%	-	-
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2008 Q3 2008 Q4	3.35%	5.43%	Dec-06	2006	Q4					4.59%		-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-			-	4.59%	-	-
2009 Q2 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007	Q1 Q1					4.59% 4.59%	-	
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	-			-	4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55% 0.89%	4.34% 4.66%	Jun-07 Jul-07	2007	Q2 Q3	-				4.59% 4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-			-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07	2007	Q4 Q4	-				5.14% 5.14%	-	-
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	-			-	5.14%	-	-
2012 Q1 2012 Q2	1.47% 1.47%	4.29% 4.29%	Jan-08 Feb-08	2008	Q1 Q1	-			-	5.14% 5.14%	-	
2012 Q2 2012 Q3	1.47%	4.29%	Mar-08	2008	Q1	-				5.14%	-	-
2012 Q4	1.47%	4.29%	Apr-08	2008	Q2	-			-	4.08%	-	-
			May-08	2008	Q2				-	4.08%	-	-
			Jun-08 Jul-08	2008	Q2 Q3	-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3	-			-	3.35%	-	-
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4	-			-	3.35% 3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09 Feb-09	2009	Q1 Q1	-			-	2.45% 2.45%	-	-
			Mar-09	2009	Q1					2.45%		
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09 Jun-09	2009	Q2 Q2	-			_	1.00% 1.00%	-	-
			Jul-09	2009	Q3	_				0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009	Q3 Q4	-			_	0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4	-			-	0.55%	-	-
			Jan-10 Feb-10	2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10	2010	Q2				-	0.55%	-	-
			May-10 Jun-10	2010 2010	Q2 Q2	-			-	0.55% 0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10	2010 2010	Q3 Q3	-			-	0.89%	-	-
			Sep-10 Oct-10	2010	Q4	-			-	0.89% 1.20%	-	-
			Nov-10	2010	Q4	-			-	1.20%	-	-
			Dec-10 Jan-11	2010	Q4 Q1	-			:	1.20% 1.47%	-	-
			Feb-11	2011	Q1				-	1.47%		
			Mar-11	2011	Q1	-			-	1.47%	-	-
			Apr-11 May-11	2011	Q2 Q2					1.47% 1.47%	-	
			Jun-11	2011	Q2	-			-	1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	-
			Aug-11 Sep-11	2011	Q3 Q3	-				1.47% 1.47%	-	-
			Oct-11	2011	Q4	-			-	1.47%	-	-
			Nov-11 Dec-11	2011	Q4	-			-	1.47% 1.47%	-	-
			Jan-12		Q4 Q1	-				1.47%		-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12	2012 2012	Q1 Q2				-	1.47% 1.47%	-	-
			May-12	2012		-			:	1.47%		-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12 Aug-12	2012	Q3 Q3	-				1.47% 1.47%	-	-
			Sep-12	2012						1.47%		-
			Oct-12	2012	Q4	-			-	1.47%	-	-
			Nov-12 Dec-12	2012	Q4 Q4	-				1.47% 1.47%		
			Dec-12	2012	U4	-				1.47 /0	•	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_DUT-SmGS_20120907 Tab: 8A. Opex_Interest_monthly Middlesex Power Distribution Corporation - Dutton

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from S	Sheet 5)	Expen	ization se Sheet 5)	 lative OM&A mortization se	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple OM&A Amortiz Expens	zation
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	224.60	\$	875.81	\$ 1,100.41	\$ 550.20	1.14%	\$	6.26
2010	\$	890.77	\$	1,888.11	\$ 3,879.28	\$ 2,489.84	0.80%	\$	19.86
2011	\$	670.37	\$	2,024.59	\$ 6,574.25	\$ 5,226.76	1.47%	\$	76.83
2012	\$	98.61	\$	2,006.27	\$ 8,679.12	\$ 7,626.68	1.47%	\$	112.11
Cumulati	ve Interest to	o 2011						\$	102.95
Cumulati	ve Interest to	o 2012						\$	215.06

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those ests is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the sem He SMFA was infelted. The SMFA was intelling designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR) The SMDR is calculated based on costs to December 31, 2011

Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006	2007	2008	2009	2010	2011	201	2 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$ -	\$	\$ -	\$ 1,971.70	\$ 4,640.75	\$ 4,689.56	\$	3,998.28	\$ 15,300.29
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ -	\$ -	\$ -	\$ 6.26	\$ 19.86	\$ 76.83			\$ 102.95
Sheet 8A (Interest calculated on monthly balances)									\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$ -	\$ -	\$ -	\$ 6.26	\$ 19.86	\$ 76.83			\$ 102.95
SMFA Revenues (from Sheet 8)	\$ -	\$	\$	\$ -	\$ 225.17	\$ 2,108.51	\$	867.27	\$ 3,200.95
SMFA Interest (from Sheet 8)	\$ -	\$ -	\$ -	\$	\$	\$ 13.51	\$	44.46	\$ 57.97
Net Deferred Revenue Requirement	\$ -	\$	\$ -	\$ 1,977.96	\$ 4,435.44	\$ 2,644.37	\$	3,086.55	\$ 12,144.32
Number of Metered Customers (average for 2012 test year)								89	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding	3.5		
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$ 11,404.96		
	nues collected from 2006 to 2012 test year (inclusive)	\$ 3,258.92		
	Simple Interest on SMFA Revenues I Revenue Requirement	\$ 8,146.04)	
SMDR	November 1, 2012 to April 30, 2013	\$ 2.18	-	Matc
Check: Fore	acasted SMDR Revenues	\$ 8,148.84	J	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 3,998.28
SMIRR	\$ 3.74 Match
Check: Forecasted SMIRR Revenues	\$ 3,994.32

13/13

		SM Final Dispo	Entegrus Pow osition – Interrogatory Board File No.: EB Date Filed: Septem	/ Responses 2012-0289
	Smart Me	nment J eter Model Residential		

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Count Mates Conited Control on Consulting Surveys Date		2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year					170				470
Residential General Service < 50 kW					170				170
General Service < 50 kW Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0		- 0	170	0		0	170
		0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed Actual/Planned number of GS > 50 kW meters installed		0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed					170				170
1 Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset type must be								
1.1.1 Smart Meters (may include new meters and modules, etc.)	selected to enable calculations Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 18,467	Audited Actual	Audited Actual	Forecast	\$ 18,467
1.1.1 Small wellers (may include new meters and modules, etc.) 1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				6,693	0	0		\$ 6,693
1.1.3a Workforce Automation Hardware (may include fieldwork handheids, barcode hardware, etc.)	Sittatt weter				0,083		U		\$ 0,083
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	•	•	S 25.161		•	•	\$ 25,161
Total Automoca meeting communications services (Autos)	Asset Type				20,101				20,101
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Abbet 19pe	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors									\$ -
1.2.2 Repeaters (may include radio licence, etc.)	Computer Hardware				2,974	0	0		\$ 2,974
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									\$ -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ 2,974	\$ -	\$ -	\$ -	\$ 2,974
	Asset Type								
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.3.1 Computer Hardware									s -
1.3.2 Computer Software									s -
1.3.3 Computer Software Licences & Installation (includes hardware and software) (may include AS400 disk space, backup and recovery computer, UPS, etc.)									\$ -
Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	<u>\$</u>	\$ -	\$ -	<u>s</u> -	\$ -
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4.1 Activiation Fees	Applications Software				321	0	0		\$ 321
Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321
	Asset Type								
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.5.1 Customer Equipment (including receip of damaged equipment)		7 Iodilod 7 Ioddi	/ todica / total	/ dulied / diddi	/ doi:tou/totada	7 Idanca 7 Idaa	/touted / total	T Groots:	s -
1.5.2 AM Interface to CIS									s -
1.5.3 Professional Fees									s -
1.5.4 Integration									s -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$	\$ -	\$ -	\$ -	\$ -
Total Capital Costs Related to Minimum Functionality		s -	s -	s -	\$ 28.455	s -	s -	S -	\$ 28,455
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
(Please provide a descriptive title and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical capabilities in the smart meters or related communications	0 0 6								
infrastructure that exceed those specified in O.Reg 425/06	Computer Software								\$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software								s -
									•
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.									\$ -
Total Capital Costs Beyond Minimum Functionality				^	_	s -	s -		\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	3 -	3 -			<u> </u>	
		\$ -	\$ -	\$ -	\$ 28,455	\$ -	\$ -	\$ -	\$ 28,455
2 OM&A Expenses		\$ -	\$ -	\$ -	\$ 28,455		\$ -	\$ -	
		\$ -	\$ -	\$ -	\$ 28,455		\$ -	\$ -	
2 OM&A Expenses		\$ -	\$ -	\$ -		\$ -	\$ - Audited Actual	Forecast	
2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		\$ -	\$ -	\$ -	Audited Actual	\$		Forecast	\$ 28,455
2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD) 2.1.1 Maintenance (may include mater revertication costs, dis.)		\$ - Audited Actual	\$ - Audited Actual	S - Audited Actual	Audited Actual	\$		Forecast	\$ 28,455 \$ 702

Entegrus_SMModel_NEW-Res_20120907 2. Smart_Meter_Costs



Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								s -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				26	28	19	16	\$ 89
2.3.2 Software Maintenance (may include maintenance support, etc.)				102	77	50	367	\$ 597
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 129	\$ 104	\$ 68	\$ 384	\$ 685
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								s -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs				3	0	0	0	\$ 3
2.5.6 Other AMI Expenses				36	-139	-125	-150	-\$ 377
(please specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 40	-\$ 139	-\$ 125	-\$ 150	-\$ 374
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$	\$ -	\$ -	\$ 400	\$ 151	\$ 229	\$ 234	\$ 1,013
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive title and identify nature of beyond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications								
infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				34	1,419	1,110	0	\$ 2,563
Total OM&A Costs Beyond Minimum Functionality	\$ -	s -	s -	\$ 34	\$ 1,419	\$ 1,110	\$ -	\$ 2,563
Total Smart Meter OM&A Costs	\$ ·	S -	S -	\$ 434	S 1.571	\$ 1,338	S 234	\$ 3.577
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	\$ -	\$ -	\$ 25,161	\$ -	\$ -	\$ -	\$ 25,161
3.1.2 Computer Hardware	\$ -	\$ -	\$ -	\$ 2,974	\$ -	\$ -	\$ -	\$ 2,974
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 28,455	\$ -	\$ -	\$ -	\$ 28,455
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 434	\$ 1,571	\$ 1,338	\$ 234	\$ 3,577

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization	70.00 /					22.224	
Deemed Long-term Debt Capitalization Deemed Equity Capitalization	50.0% 50.0%	50.0% 50.0%	53.3% 46.7%	56.7% 43.3%	60.0% 40.0%	60.0% 40.0%	60.0% 40.0%
Preferred Shares	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares	0.400/	0.400/	0.070/	0.040/	7.050/	7.050/	7.050/
WACC	8.13%	8.13%	8.07%	8.01%	7.95%	7.95%	7.95%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)							
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15 6.67%						
- rate (%) Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
22 Equipmont Governation	2370	2070	2070	2070	2070	2070	2070
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



_							
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Ballance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Ballance	\$ - \$	\$ - \$ -	\$ - \$ -	\$ - \$ 25,161 \$ 25,161	\$ 25,161 \$ -	\$ 25,161 \$ -	\$ 25,161 \$ - \$ 25,161
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - -\$ 839 -\$ 839	-\$ 839 -\$ 1,677 -\$ 2,516	-\$ 2,516 -\$ 1,677 -\$ 4,193	-\$ 4,193 -\$ 1,677 -\$ 5,871
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 24,322 \$ 12,161	\$ 24,322 \$ 22,644 \$ 23,483	\$ 22,644 \$ 20,967 \$ 21,806	\$ 20,967 \$ 19,290 \$ 20,128
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 2,974 \$ 2,974	\$ 2,974 \$ - \$ 2,974	\$ 2,974 \$ - \$ 2,974	\$ 2,974 \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 297 -\$ 297	-\$ 297 -\$ 595 -\$ 892	-\$ 892 -\$ 595 -\$ 1,487	-\$ 1,487 -\$ 595 -\$ 2,082
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 2,677 \$ 1,339	\$ 2,677 \$ 2,082 \$ 2,380	\$ 2,082 \$ 1,487 \$ 1,785	\$ 1,487 \$ 892 \$ 1,190
Net Fixed Assets - Computer Software (including Applications So	ftware)						
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 321 \$ 321	\$ 321 \$ -	\$ 321 \$ - \$ 321	\$ 321 \$ - \$ 321
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 53 -\$ 53	-\$ 53 -\$ 107 -\$ 160	-\$ 160 -\$ 107 -\$ 267	-\$ 267 -\$ 53 -\$ 321
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 267 \$ 134	\$ 267 \$ 160 \$ 214	\$ 160 \$ 53 \$ 107	\$ 53 \$ -
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			

Entegrus_SMModel_NEW-Res_20120907 4. SM_Assets_and_Rate_Base

Average Net Fixed Asset Values (from Sheet 4)	2	006		2007		2008		2009		2010		2011	201	2 and Later
Smart Meters			•		\$		•	12.161		23.483		21.806	\$	20.128
	\$ \$	-	\$ \$	-		-	\$ \$		\$ \$		\$		\$	
Computer Hardware		-		-	\$	-		1,339		2,380	\$	1,785		1,190
Computer Software	\$	-	\$	-	\$	-	\$	134	\$	214	\$	107	\$	27
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$		\$	-	\$	-	\$	-	\$	-
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	13,633	\$	26,076	\$	23,697	\$	21,345
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	434	\$	1,571	\$	1,338	\$	234
Working Capital Factor (from Sheet 3)	1	5%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	65	\$	236	\$	201	\$	35
			_		_		_				_		_	
Incremental Smart Meter Rate Base	\$	-	\$	•	\$	-	\$	13,698	\$	26,312	\$	23,898	\$	21,380
Return on Rate Base														
Capital Structure					•									
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	7,767	\$	15,787	\$	14,339	\$	12,828
Equity	\$	-	\$	-	\$	-	\$	5,931	\$	10,525	\$	9,559	\$	8,552
Preferred Shares	\$	-	\$		\$	-	\$	-	\$		\$	-	\$	
Total Capitalization	\$	-	\$	-	\$	-	\$	13,698	\$	26,312	\$	23,898	\$	21,380
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	563	\$	1,145	\$	1,040	\$	930
Equity	s	_	\$	_	\$	-	\$	534	s	947	\$	860	\$	770
Preferred Shares	Š	_	\$	_	Š	_	Š	-	Š		Š	-	\$	
Total Return on Capital	S		\$		\$		Š	1,097	\$	2.092	\$	1,900	\$	1,700
Total Netalli oli Sapital	Ÿ		Ψ		Ψ		Ψ	1,007	Ψ	2,002	¥	1,300	Ψ	1,700
Operating Expenses	\$	-	\$	-	\$	-	\$	434	\$	1,571	\$	1,338	\$	234
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	839	\$	1,677	\$	1,677	\$	1,677
Computer Hardware	\$	-	\$	-	\$	-	\$	297	\$	595	\$	595	\$	595
Computer Software	\$	-	\$	-	\$	-	\$	53	\$	107	\$	107	\$	53
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	1,190	\$	2,379	\$	2,379	\$	2,326
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$		\$	2,720	\$	6,042	\$	5,617	\$	4,259
Calculation of Taxable Income														
Incremental Operating Expenses	\$	-	\$	-	\$	-	\$	434	\$	1.571	\$	1,338	\$	234
Amortization Expense	Š	-	\$	-	\$	-	\$	1,190	\$	2,379	\$	2,379	\$	2,326
Interest Expense	Š	-	\$	-	Š	-	\$	563	\$	1,145	\$	1,040	\$	930
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	534	\$	947	\$	860	\$	770
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	-\$	67.35	\$	40.09	\$	365.36	\$	434.11
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	2,653	\$	6,082	\$	5,983	\$	4,693

For PILs Calculation

Capital Additions	UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
UCC - Computer Equipment S	Capital Additions	\$ - \$ -		\$ - \$ -				
Half Year Rule (1/2 Additions - Disposals) Reduced UCC Reduced UCC CCA Rete Class		\$ -	\$ -	\$ -	\$ 25,160,54	\$ 24,154,12	\$ 22,221,79	\$ 20,444,05
CCA Rate Class	Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -		\$ -	\$	\$ -
CCA Rate 8%		Ψ	\$ -	\$ -			,	Ψ 20,111.00
CCA S								
Closing UCC S		8%	8%	8%				
UCC - Computer Equipment 2006		\$ -	\$ -	\$ -				
Audited Actual Forecast	Closing OCC	<u> </u>	2 -	<u> </u>	\$ 24,154.12	\$ 22,221.79	\$ 20,444.05	\$ 18,808.52
Audited Actual Audi	UCC - Computer Equipment	2000	2007	2000	2000	2040	0044	2042
Opening UCC \$ - \$ <th< td=""><td>occ - computer Equipment</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	occ - computer Equipment							
Capital Additions Computer Hardware \$ - \$ - \$ - \$ 2,974.45 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		Audited Actual	rorecasi					
Capital Additions Computer Software \$	Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 2,156.48	\$ 970.42	\$ 436.69
Retirements/Removals (if applicable) UCC Before Half Year Rule \$ - \$ - \$ - \$ 2,974.45 \$ 2,156.48 \$ 970.42 \$ 436.69 Half Year Rule \$ - \$ - \$ - \$ 1,487.23 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ -	\$ -	\$ -	\$ 2,974.45	\$ -	\$ -	\$ -
UCC efore Half Year Rule \$. \$. \$. \$. \$. \$. \$. \$. \$. \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals) \$ - \$ - \$ 1,487.23 \$ - \$ - \$ 436.69 CCA Rate Class								
Reduced UCC \$ <th< td=""><td></td><td><u>\$</u> -</td><td>\$ -</td><td>\$ -</td><td></td><td></td><td>\$ 970.42</td><td>\$ 436.69</td></th<>		<u>\$</u> -	\$ -	\$ -			\$ 970.42	\$ 436.69
CCA Rate Class 45 50		\$ -	\$ - ¢ -	\$ - ¢			\$ 070.42	\$ 436.60
CCA Rate 45% 55		45	50	φ - 50			ψ 0.0.1 <u>L</u>	
CCA Closing UCC \$ - \$ - \$ - \$ 817.97 \$ 1,186.06 \$ 533.73 \$ 240.18 UCC - General Equipment 2006 2007 2008 2009 2010 2011 2012 and later								
UCC - General Equipment 2006 2007 2008 2009 2010 2011 2012 and later		\$ -	\$ -	\$ -				
	Closing UCC	\$ -	\$ -	\$ -	\$ 2,156.48	\$ 970.42	\$ 436.69	\$ 196.51
Audited Actual Audited Actual Audited Actual Audited Actual Audited Actual Forecast	UCC - General Equipment							
		Audited Actual	Forecast					
Opening UCC	Opening LICC	٠ .	¢ .	¢ .	٠ .	٩ .	٠ .	¢ .
Capital Additions Tools & Equipment \$ - \$ - \$ - \$ - \$ - \$ - \$		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment \$ - \$ - \$ - \$ - \$ - \$ - \$ -		š -	\$ -	\$ -	\$ -	\$ -	š -	\$ -
Retirements/Removals (if applicable)								
UCC Before Half Year Rule \$ - \$ - \$ - \$ - \$ -	UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals) \$ - \$ - \$ - \$ - \$ -		\$ -	\$	\$ -	\$ -	\$	\$ -	\$ -
Reduced UCC \$ - \$ - \$ - \$ - \$ - \$ -		Ψ	\$ -	\$ -	Ÿ	\$ -	•	\$ -
CCA Rate Class 8 8 8 8 8 8								
CCA Rate 20% 20% 20% 20% 20% 20% 20% 20% CCA \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$		20%	20%	20%	20%	20%	20%	20%
COA 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5		\$ -	\$ -	\$ -	\$ -	•	\$ -	\$ -

PILs Calculation

			2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME	TAX														
	Net Income	\$	-	\$	-	\$	-	\$	533.81	\$	947.23	\$	860.33	\$	769.68
	Amortization	\$	-	\$	-	\$	-	\$	1,189.55	\$	2,379.10	\$	2,379.10	\$	2,325.68
	CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	1,006.42	-\$	1,932.33	-\$	1,777.74	-\$	1,635.52
	CCA - Computers	\$	-	\$	-	\$	-	-\$	817.97	-\$	1,186.06	-\$	533.73	-\$	240.18
	CCA - Applications Software	\$	-	\$	-	\$	-	-\$	160.25	-\$	160.25	\$	-	\$	-
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Change in taxable income	\$	-	\$	-	\$	=	-\$	261.29	\$	47.68	\$	927.95	\$	1,219.66
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$	-	\$	-	-\$	86.23	\$	14.78	\$	262.15	\$	320.16
ONTARIO	CAPITAL TAX														
	Smart Meters	\$	-	\$	-	\$	-	\$	24,321.86	\$	22,644.49	\$	20,967.12	\$	19,289.75
	Computer Hardware	\$	-	\$	-	\$	-	\$	2,677.01	\$	2,082.12	\$	1,487.23	\$	892.34
	Computer Software	s		s		s		s	267.09	s	160.25	s	53.42	s	
	(Including Application Software)	Φ	-	Ф	-	Ф	-	Ф	267.09	Φ	160.25	Ф	55.42	•	-
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Rate Base	\$	-	\$	-	\$	-	\$	27,265.95	\$	24,886.86	\$	22,507.76	\$	20,182.08
	Less: Exemption							\$	-	\$	-				
	Deemed Taxable Capital	\$		\$		\$		\$	27,265.95	\$	24,886.86	\$	22,507.76	\$	20,182.08
	Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	61.35	\$	18.67	\$	-	\$	
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	86.23	\$	14.78	\$	262.15	\$	320.16
	Change in OCT	\$	-	\$	-	\$	-	\$	61.35	\$	18.67	\$		\$	
	PILs	\$		\$	-	\$	-	-\$	24.88	\$	33.45	\$	262.15	\$	320.16
Gross	Jp PILs														
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	128.69	\$	21.42	\$	365.36	\$	434.11
	Change in OCT	\$	-	\$	-	\$	-	\$	61.35	\$	18.67	\$	-	\$	-
	PILs	\$	-	\$	-	\$		-\$	67.35	\$	40.09	\$	365.36	\$	434.11

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate		Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$	-	\$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -		0.00%		-	\$ -		
2006 Q3	4.59%	5.05%		2006	Q1	\$ -		0.00%		-	\$ -		
2006 Q4	4.59%	4.72%		2006	Q2	\$ -		4.14%		-	\$ -		
2007 Q1 2007 Q2	4.59% 4.59%	4.72% 4.72%		2006 2006	Q2 Q2	\$ - \$ -		4.14% 4.14%	-	-	\$ - \$ -		
2007 Q2 2007 Q3	4.59%	5.18%		2006	Q2 Q3	\$ -		4.14%			\$ -		
2007 Q3 2007 Q4	5.14%	5.18%		2006	Q3	\$ -		4.59%		-	\$ -		
2008 Q1	5.14%	5.18%	Sep-06		Q3	\$ -		4.59%		-	\$ -		
2008 Q2	4.08%	5.18%	Oct-06		Q4	\$ -		4.59%	-	-	\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -		4.59%	-	-	\$ -		
2008 Q4	3.35%	5.43%	Dec-06		Q4	\$ -		4.59%		-	\$ -	\$ -	
2009 Q1	2.45%	6.61% 6.61%	Jan-07		Q1	\$ - \$ -		4.59%		-	\$ - \$ -		
2009 Q2 2009 Q3	1.00% 0.55%	5.67%	Feb-07 Mar-07	2007	Q1 Q1	\$ -		4.59% 4.59%			\$ -		
2009 Q4	0.55%	4.66%		2007	Q2	\$ -		4.59%		_	\$ -		
2010 Q1	0.55%	4.34%	May-07		Q2	\$ -		4.59%		-	\$ -		
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	\$ -		4.59%	\$	-	\$ -		
2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%		-	\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		4.59%		-	\$ -		
2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		-	\$ - \$ -		
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07		Q4 Q4	\$ - \$ -	\$ 4.87	5.14% 5.14%		- 1	\$ 4.87		\$ 0.25
2011 Q3 2011 Q4	1.47%	4.29%	Dec-07		Q4	\$ 4.87	\$ 40.89	5.14%		0.02	\$ 45.78	\$ 45.78	\$ 0.25
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ 45.76	\$ 41.43	5.14%		0.20	\$ 87.39	ų 10.11 U	\$ 0.25
2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ 87.19	\$ 41.28	5.14%		0.37	\$ 128.84		\$ 0.25
2012 Q3	1.47%	4.29%	Mar-08		Q1	\$ 128.47	\$ 41.19	5.14%			\$ 170.21		\$ 0.25
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ 169.66	\$ 41.19			0.58	\$ 211.43		\$ 0.25
			May-08		Q2	\$ 210.85	\$ 41.37	4.08%		0.72	\$ 252.94		\$ 0.25
				2008 2008	Q2 Q3	\$ 252.22 \$ 293.26	\$ 41.04 \$ 42.12	4.08% 3.35%		0.86 0.82	\$ 294.12 \$ 336.20		\$ 0.25 \$ 0.25
			Aug-08	2008	Q3	\$ 335.38	\$ 41.50	3.35%		0.82	\$ 377.82		\$ 0.25
				2008	Q3	\$ 376.88	\$ 41.07	3.35%		1.05	\$ 419.00		\$ 0.25
				2008	Q4	\$ 417.95	\$ 42.33	3.35%		1.17	\$ 461.45		\$ 0.25
			Nov-08	2008	Q4	\$ 460.28	\$ 41.64	3.35%		1.28	\$ 503.20		\$ 0.25
				2008	Q4	\$ 501.92	\$ 42.21	3.35%		1.40	\$ 545.53	\$ 508.31	\$ 0.25
				2009	Q1	\$ 544.13	\$ 42.17	2.45%			\$ 587.41		\$ 0.25
				2009 2009	Q1 Q1	\$ 586.30 \$ 628.55	\$ 42.25 \$ 41.65	2.45% 2.45%			\$ 629.75 \$ 671.48		\$ 0.25 \$ 0.25
				2009	Q2	\$ 670.20	\$ 42.97	1.00%			\$ 713.73		\$ 0.25
				2009	Q2	\$ 713.17	\$ -	1.00%			\$ 713.76		\$ 1.00
					Q2	\$ 713.17	\$ 52.42	1.00%	\$		\$ 766.18		\$ 1.00
			Jul-09	2009	Q3	\$ 765.59	\$ 166.27	0.55%	-		\$ 932.21		\$ 1.00
			Aug-09		Q3	\$ 931.86	\$ 167.94	0.55%			\$ 1,100.23		\$ 1.00
			Sep-09		Q3	\$ 1,099.80	\$ 167.37	0.55%		0.50	\$ 1,267.67		\$ 1.00
			Oct-09 Nov-09	2009	Q4 Q4	\$ 1,267.17 \$ 1,433.47	\$ 166.30 \$ 168.63	0.55% 0.55%		0.58 0.66	\$ 1,434.05 \$ 1,602.76		\$ 1.00 \$ 1.00
				2009	Q4 Q4	\$ 1,433.47 \$ 1,602.10	\$ 247.86	0.55%		0.73	\$ 1,850.69	\$ 1,314.41	\$ 1.00
				2010	Q1	\$ 1,849.96	\$ 167.86	0.55%			\$ 2,018.67	ψ 1,514.41	\$ 1.00
			Feb-10		Q1	\$ 2,017.82	\$ 167.63	0.55%	\$		\$ 2,186.37		\$ 1.00
			Mar-10		Q1	\$ 2,185.45	\$ 168.50	0.55%			\$ 2,354.95		\$ 1.00
			Apr-10		Q2	\$ 2,353.95	\$ 168.53				\$ 2,523.56		\$ 1.00
			May-10		Q2	\$ 2,522.48	\$ 167.43	0.55%	-		\$ 2,691.07		\$ 1.00
			Jun-10 Jul-10		Q2 Q3	\$ 2,689.91 \$ 2,858.68	\$ 168.77 \$ 167.79	0.55% 0.89%			\$ 2,859.91 \$ 3,028.59		\$ 1.00 \$ 1.00
			Aug-10		Q3	\$ 3,026.47	\$ 167.79 \$ 165.20	0.89%			\$ 3,028.59		\$ 1.00
			Sep-10		Q3	\$ 3,191.67	\$ 167.23	0.89%			\$ 3,361.27		\$ 1.00
			Oct-10		Q4	\$ 3,358.90	\$ 167.97	1.20%			\$ 3,530.23		\$ 1.00
			Nov-10	2010	Q4	\$ 3,526.87	\$ 167.23	1.20%	\$		\$ 3,697.63		\$ 1.00
			Dec-10		Q4	\$ 3,694.10	\$ 67.00	1.20%		3.69	\$ 3,764.79	\$ 1,934.69	\$ 1.00
				2011	Q1	\$ 3,761.10	\$ 165.74	1.47%		4.61	\$ 3,931.45		\$ 1.00
				2011	Q1	\$ 3,926.84 \$ 4,005.71	\$ 168.87	1.47%	\$	4.81	\$ 4,100.52 \$ 4,268.00		\$ 1.00
				2011 2011	Q1 Q2	\$ 4,095.71 \$ 4,263.97	\$ 168.26 \$ 169.19	1.47% 1.47%		5.02 5.22	\$ 4,268.99 \$ 4,438.38		\$ 1.00 \$ 1.00
				2011	Q2	\$ 4,433.16	\$ 167.00				\$ 4,605.59		\$ 2.50
				2011	Q2	\$ 4,600.16	\$ 295.17	1.47%			\$ 4,900.97		\$ 2.50
				2011	Q3	\$ 4,895.33	\$ 419.50	1.47%	\$		\$ 5,320.83		\$ 2.50
			Aug-11	2011	Q3	\$ 5,314.83	\$ 421.59	1.47%	\$		\$ 5,742.93		\$ 2.50
			Sep-11		Q3	\$ 5,736.42	\$ 418.00	1.47%			\$ 6,161.45		\$ 2.50
			Oct-11		Q4	\$ 6,154.42	\$ 422.00	1.47%			\$ 6,583.96		\$ 2.50
			Nov-11		Q4	\$ 6,576.42	\$ 419.66	1.47%			\$ 7,004.14		\$ 2.50
			Dec-11	2011	Q4	\$ 6,996.08	\$ 891.08	1.47%	Ф	8.57	\$ 7,895.73	\$ 4,200.50	\$ 2.50

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				0	pening Balance		Funding Adder	Interest							Board A Smart Met	pproved er Funding	
Interest Rates	Accounts	••••	Date	Year	Quarter		(Principal)		Revenues	Rate		Interest	Clos	ing Balance	Annı	ual amounts	Adder (fr	om Tariff)	
			Jan-12	2012	Q1	\$	7,887.16	\$	418.91	1.47%	\$	9.66	\$	8,315.73			\$	2.50	1
			Feb-12	2012	Q1	\$	8,306.07	\$	419.92	1.47%	\$	10.17	\$	8,736.16			\$	2.50	1
			Mar-12	2012	Q1	\$	8,725.99	\$	418.09	1.47%	\$	10.69	\$	9,154.77			\$	2.50	1
			Apr-12	2012	Q2	\$	9,144.08	\$	418.33	1.47%	\$	11.20	\$	9,573.61			\$	2.50	1
			May-12	2012	Q2	\$	9,562.41	-\$	40.92	1.47%	" \$	11.71	\$	9,533.20					1
			Jun-12	2012	Q2	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Jul-12	2012	Q3	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Aug-12	2012	Q3	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Sep-12	2012	Q3	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Oct-12	2012	Q4	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Nov-12	2012	Q4	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15					1
			Dec-12	2012	Q4	\$	9,521.49			1.47%	\$	11.66	\$	9,533.15	\$	1,769.38			i
			Total Fund	ding A	dder Re	veni	ues Collected	\$	9,521.49	Ī	\$	251.58	\$	9,773.07	\$	9,773.07			

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -			1 -	0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3	4.59%	5.05%	Mar-06	2006	Q1	-			-	0.00%	-	-
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%	Apr-06 May-06	2006 2006	Q2 Q2	-			_	4.14% 4.14%	-	-
2007 Q1	4.59%	4.72%	Jun-06	2006	Q2	-			_	4.14%	-	-
2007 Q3	4.59%	5.18%	Jul-06	2006	Q3	-			-	4.59%	-	-
2007 Q4	5.14%	5.18%	Aug-06	2006	Q3	-			-	4.59%	-	-
2008 Q1 2008 Q2	5.14% 4.08%	5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4	-			-	4.59% 4.59%	-	-
2008 Q2 2008 Q3	3.35%	5.18% 5.43%	Nov-06	2006	Q4	-				4.59%	-	-
2008 Q4	3.35%	5.43%	Dec-06	2006	Q4	-			-	4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-			-	4.59%	-	-
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%	Mar-07 Apr-07	2007 2007	Q1 Q2					4.59% 4.59%	-	
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2	-			-	4.59%	-	-
2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	-			-	4.59%	-	-
2010 Q4 2011 Q1	1.20% 1.47%	4.01% 4.29%	Aug-07 Sep-07	2007	Q3 Q3	-			-	4.59% 4.59%	-	-
2011 Q1 2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-			[5.14%	-	-
2011 Q3	1.47%	4.29%	Nov-07	2007	Q4	-			-	5.14%	-	-
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	-			-	5.14%	-	-
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08 Mar-08	2008 2008	Q1 Q1	-				5.14% 5.14%	-	-
2012 Q3 2012 Q4	1.47%	4.29%	Apr-08	2008	Q2				-	4.08%	-	
			May-08	2008	Q2	-			-	4.08%	-	-
			Jun-08	2008	Q2	-			-	4.08%	-	-
			Jul-08 Aug-08	2008	Q3 Q3	-			-	3.35% 3.35%	-	
			Sep-08	2008	Q3	-				3.35%	-	-
			Oct-08	2008	Q4	-			-	3.35%	-	-
			Nov-08	2008	Q4	-			-	3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09 Feb-09	2009	Q1 Q1	-				2.45% 2.45%	-	
			Mar-09	2009	Q1	-			_	2.45%	-	-
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09	2009	Q2	-			-	1.00%	-	-
			Jun-09	2009	Q2 Q3	-			-	1.00%	-	-
			Jul-09 Aug-09	2009	Q3	-				0.55% 0.55%	-	-
			Sep-09	2009	Q3	-			-	0.55%	-	-
			Oct-09	2009	Q4	-			-	0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09 Jan-10	2009	Q4 Q1	-			_	0.55% 0.55%	-	-
			Feb-10	2010	Q1	-			_	0.55%	-	_
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10	2010	Q2	-			-	0.55%	-	-
			May-10	2010	Q2	-			-	0.55%	-	-
			Jun-10 Jul-10	2010 2010	Q2 Q3	-				0.55% 0.89%	-	-
			Aug-10	2010	Q3	-			-	0.89%	-	-
			Sep-10	2010	Q3	-			-	0.89%	-	-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4	-				1.20% 1.20%		-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11	2011	Q1	-			-	1.47%	-	-
			Apr-11 May-11	2011	Q2 Q2	-			1 .	1.47% 1.47%	-	-
			Jun-11	2011	Q2 Q2	-			[1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	
			Aug-11	2011	Q3	-			-	1.47%	-	-
			Sep-11	2011	Q3	-			-	1.47%	-	-
			Oct-11 Nov-11	2011	Q4 Q4	-				1.47% 1.47%	-	-
			Dec-11	2011	Q4	-			-	1.47%	-	
			Jan-12	2012	Q1	-			-	1.47%	-	-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12		Q1 Q2	-			-	1.47% 1.47%	-	-
			Apr-12 May-12			-			[1.47%	-	-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12			-			-	1.47%	-	-
			Sep-12 Oct-12	2012		-				1.47% 1.47%	-	
			Nov-12	2012	Q4	-			[1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-

Entegrus_SMModel_NEW-Res_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from	Sheet 5)	Exper	ization se Sheet 5)	 ılative OM&A ımortization ıse	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple OM&A Amorti Expens	zation
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	433.88	\$	1,189.55	\$ 1,623.43	\$ 811.71	1.14%	\$	9.23
2010	\$	1,570.81	\$	2,379.10	\$ 5,573.34	\$ 3,598.38	0.80%	\$	28.70
2011	\$	1,338.21	\$	2,379.10	\$ 9,290.64	\$ 7,431.99	1.47%	\$	109.25
2012	\$	233.68	\$	2,325.68	\$ 11,850.00	\$ 10,570.32	1.47%	\$	155.38
Cumulativ	ve Interest	to 2011						\$	147.18
Cumulativ	ve Interest	to 2012						\$	302.56

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those eats is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infiltally designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006			2007		2008	2009	2010	2011	20 ⁻	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$	-	\$		\$ 2,652.99	\$ 6,081.80	\$ 5,982.56	\$	4,693.18	\$ 19,410.53
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$	-	\$	-	\$ 9.23	\$ 28.70	\$ 109.25			\$ 147.18
Sheet 8A (Interest calculated on monthly balances)												\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$	-	\$ 9.23	\$ 28.70	\$ 109.25			\$ 147.18
SMFA Revenues (from Sheet 8)	\$	-	\$	45.76	\$	498.37	\$ 1,305.83	\$ 1,911.14	\$ 4,126.06	\$	1,634.33	\$ 9,521.49
SMFA Interest (from Sheet 8)	\$	-	\$	0.02	\$	9.94	\$ 8.58	\$ 23.55	\$ 74.44	\$	135.05	\$ 251.58
Net Deferred Revenue Requirement	\$		-\$	45.78	-\$	508.31	\$ 1,347.81	\$ 4,175.81	\$ 1,891.31	\$	2,923.80	\$ 9,784.64
Number of Metered Customers (average for 2012 test year)											168	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding	3.5		
	remental Revenue Requirement from 2006 to December 31, 2011	\$ 14,864.53		
	nues collected from 2006 to 2012 test year (inclusive)	\$ 9,773.07		
	Simple Interest on SMFA Revenues Revenue Requirement	\$ 5,091.46)	
SMDR	November 1, 2012 to April 30, 2013	\$ 0.72	>	Match
Check: Fore	ocasted SMDR Revenues	\$ 5,080.32 -	J	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$	4,693.18	
SMIRR	\$	2.33	Match
Check: Forecasted SMIRR Revenues	s	4.697.28	

Entegrus_SMModel_NEW-Res_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

Entegrus Powerlines Inc. SM Final Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012	
Attachment K Smart Meter Model	
Newbury GS<50kW	

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

Copyright

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
		Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	1 Olecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year Residential									0
General Service < 50 kW					31				31
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0	0		31			0	31
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%
Actual/Planned number of GS > 50 kW meters installed		0.00%	0.00%	0.00%	100.00%	0.0076	100.00%	0.00%	0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed	_				31		- 0		31
1 Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset type must be selected to enable								
1.1.1 Smart Meters (may include new meters and modules, etc.)	calculations Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 4,800	Audited Actual	Audited Actual	Forecast	\$ 4,800
1.1.2 Installation Costs (may include socker kits, labour, vehicle, benefits, etc.)	Smart Meter				1,233	0	0		\$ 1,233
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)	Omar neter				1,200				\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	S -	s -	\$ 6.034	s -	s -	s -	\$ 6,034
· · · · · · · · · · · · · · · · · · ·	Asset Type								
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors									\$ -
1.2.2 Repeaters (may include radio licence, etc.)	Computer Hardware				729	0	0		\$ 729
1.2.3 Installation (may include meter seats and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ 729	\$ -	\$ -	\$ -	\$ 729
	Asset Type								
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC) 1.3.1 Computer Hardware		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.3.2 Computer Software									\$ -
1.3.2 Computer Software 1.3.3 Computer Software Licences & Installation (includes hardware and software)									\$ -
1.3.3 Computer Software Liberties & installation (includes hardware and software) (may include ASMO disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -	e	e	•	e	•	e	\$ -
Total Auvanced metering control computer (Amcc)			-		-				
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 75
· ·		Audited Actual	Audited Actual	Audited Actual				Forecast S -	\$ 75 \$ 75
1.4.1 Activiation Fees	Applications Software				75	0			
1.4.1 Activision Fees Total Wide Area Network (WAN)					75	0			
1.4.1 Activiation Fees	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment)	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75
1.4.1 Activisation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75 \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75 \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75 \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75 \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital	Applications Software	\$ -	\$ -	\$ -	\$ 75	S - Audited Actual	\$ -	\$ -	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	\$ -	75 \$ 75 Audited Actual	S - Audited Actual	\$ -	\$ -	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Asset Type	\$ -	\$ -	\$ -	75 \$ 75 Audited Actual	S - Audited Actual	\$ -	\$ -	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive site and denity nature of deported instrume functional years) 1.6.1 Costs related to technical capitalies in the samt meters or related communications	Asset Type	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ \$ \$ 6.838	Audited Actual	Audited Actual	Forecast S	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discuppive site and denity nature of beyond minimum functional years) 1.6.1 Costs related to technical capitalities in the samt meters or related communications infrastructure that exceed those specified in O.Reg 425/06	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ \$ \$ 6.838	Audited Actual	Audited Actual	Forecast S	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged eautiment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide daturgher list and storage) and storage in the small reflectorally costs) 1.6.1 Costs related to technical capitallies in the small meters or related communications infrastructure that exceed thoses specified in O. Reg 42506 1.6.2 Costs for deployment of small meters to customers other than residential and small general service	Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ \$ \$ 6.838	Audited Actual	Audited Actual	Forecast S	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged eaglement) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tile and identify nature of beyond minimum functional infrastructure that exceed those specified in O. Reg 42506 1.6.1 Costs related to technical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rats implementation, CIS system upgrades, web presentation, integration with the McMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ \$ \$ 6.838	Audited Actual	Audited Actual	Forecast S	\$ 75 \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 6.638
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repair of damaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Program Management 1.5.6 Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discriptive tile and identify nature of beyond minimum functional infrastructure that exceed those specified in O. Reg 42506 1.6.1 Costs related to be chinical capibilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ 5 6.838	Audited Actual S Audited Actual Audited Actual	Audited Actual	Forecast Forecast Forecast Forecast	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repeal of dismaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discippine site and dentify nature of beyond minimum functional costs) 1.6.1 Costs related to be chircial capitallities in the smart meters or related communications infrastructure that exceed those specified in CRep (24506) 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for CT OU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ \$ \$ 6.838	Audited Actual	Audited Actual	Forecast S	\$ 75 \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 5 \$ - \$ 6.836
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repeat of demaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provise a descriptor list earl of directly related to the surgice of the provise of th	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual S Audited Actual S Audited Actual	75 \$ 75 Audited Actual \$ 5 6.838	Audited Actual S Audited Actual Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast Forecast Forecast	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repeal of dismaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discippine site and dentify nature of beyond minimum functional costs) 1.6.1 Costs related to be chircial capitallities in the smart meters or related communications infrastructure that exceed those specified in CRep (24506) 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for CT OU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	75 \$ 75 Audited Actual \$ 5 6.838	Audited Actual S Audited Actual Audited Actual	Audited Actual	Forecast Forecast Forecast Forecast	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activitation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (includes repeat of demaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provise a descriptor list earl of directly related to the surgice of the provise of th	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual S Audited Actual	75 \$ 75 Audited Actual \$ \$ 6.838	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - S - Audited Actual	Forecast Forecast Forecast	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damaged eautipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provise datesphere tile sare delinely state of beyond minimum functional infrastructure that exceed those specified in O. Reg 42506 1.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERNING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	75 \$ 75 Audited Actual \$ \$ 6,838 Audited Actual	Audited Actual S - S - S - S - Audited Actual	Audited Actual S - S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 75 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

Entegrus_SMModel_NEW-SmGS_20120907 2. Smart_Meter_Costs



Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been included in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Addited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Addited Actual	Polecast	
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				5	5	3	3	\$ 16
2.3.2 Software Maintenance (may include maintenance support, etc.)				19	14	9	67	\$ 109
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 23	\$ 19	\$ 12	\$ 70	\$ 125
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								\$ -
2.5.4 Change Management (may include training, etc.)								\$ -
2.5.5 Administration Costs				1	0	0	0	\$ 1
2.5.6 Other AMI Expenses (please specify)				7	2	5	0	\$ 13
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$	\$ -	\$ 7	\$ 2	\$ 5	\$ -	\$ 14
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 73	\$ 55	\$ 69	\$ 70	\$ 267
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Phases provide a descriptive after and identify nature of beyond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								\$ -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				6	259	202	0	\$ 467
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 6	\$ 259	\$ 202	\$ -	\$ 467
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 79	\$ 314	\$ 271	\$ 70	\$ 734
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	s -	s -	\$ 6,034	s -	\$ -	s -	\$ 6,034
3.1.2 Computer Hardware	s -	\$ -	\$ -	\$ 729	s -	\$ -	\$ -	\$ 729
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	s -	\$ -	s -	\$ -
3.1.6 Applications Software	\$ -	s -	\$ -	\$ 75	s -	\$ -	s -	\$ 75
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 6,838	\$ -	\$ -	\$ -	\$ 6,838
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 79	\$ 314	\$ 271	\$ 70	\$ 734

Entegrus_SMModel_NEW-SmGS_20120907 2. Smart_Meter_Costs

3/13

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital	2000				20.0		
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0% 100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	8.13%	8.13%	8.07%	8.01%	7.95%	7.95%	7.95%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	13.076	13.076	13.076	13.078	13.078	13.076	13.076
Taxes/PILs							
Aggregate Corporate Income Tax Rate	36.12%	36.12%	33.50%	33.00%	31.00%	28.25%	26.25%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years	3	3	3	3	3	3	3
- rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years - rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
(14)							
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
Company Equipment Contrate	1370	0070	0070	0070	3370	0070	0070
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



_							
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Openine Balance Capital Additions during year (from Smart Meter Costs) Reterements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$	\$ - \$ -	\$ - \$ 6,034 \$ 6,034	\$ 6,034 \$ - \$ 6,034	\$ 6,034 \$ - \$ 6,034	\$ 6,034 \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - -\$ 201 -\$ 201	-\$ 201 -\$ 402 -\$ 603	-\$ 603 -\$ 402 -\$ 1,006	-\$ 1,006 -\$ 402 -\$ 1,408
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 5,833 \$ 2,916	\$ 5,833 \$ 5,430 \$ 5,631	\$ 5,430 \$ 5,028 \$ 5,229	\$ 5,028 \$ 4,626 \$ 4,827
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Reterements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 729 \$ 729	\$ 729 \$ -	\$ 729 \$ - \$ 729	\$ 729 \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 73 -\$ 73	-\$ 73 -\$ 146 -\$ 219	-\$ 219 -\$ 146 -\$ 364	-\$ 364 -\$ 146 -\$ 510
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 656 \$ 328	\$ 656 \$ 510 \$ 583	\$ 510 \$ 364 \$ 437	\$ 364 \$ 219 \$ 292
Net Fixed Assets - Computer Software (including Applications So Gross Book Value	oftware)						
Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ 75 \$ 75	\$ 75 \$ -	\$ 75 \$ - \$ 75	\$ 75 \$ - \$ 75
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 13 -\$ 13	-\$ 13 -\$ 25 -\$ 38	-\$ 38 -\$ 25 -\$ 63	-\$ 63 -\$ 13 -\$ 75
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 63 \$ 31	\$ 63 \$ 38 \$ 50	\$ 38 \$ 13 \$ 25	\$ 13 \$ -
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Reterements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$
Accumulated Depreciation Opening Balance Amerization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			

Entegrus_SMModel_NEW-SmGS_20120907 4. SM_Assets_and_Rate_Base

Average New Flood Access Values (feet at A	2	006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)	•		•		•			0.040	•	F 004		F 000		4.00=
Smart Meters	\$	-	\$	-	\$	-	\$	2,916	\$	5,631	\$	5,229	\$	4,827
Computer Hardware	\$	-	\$	-	\$	-	\$	328	\$	583	\$	437	\$	292
Computer Software	\$	-	\$	-	\$	-	\$	31	\$	50	\$	25	\$	6
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$	-	\$	-	\$	-	\$		\$		\$	
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	3,276	\$	6,265	\$	5,692	\$	5,125
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	79	\$	314	\$	271	\$	70
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	12	\$	47	\$	41	\$	10
			_		_		_							
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	3,288	\$	6,312	\$	5,732	\$	5,135
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	1,864	\$	3,787	\$	3,439	\$	3,081
Equity	\$	-	\$	-	\$	-	\$	1,423	\$	2,525	\$	2,293	\$	2,054
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Capitalization	\$	-	\$	-	\$	-	\$	3,288	\$	6,312	\$	5,732	\$	5,135
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	_	\$	_	\$	135	\$	275	\$	249	\$	223
Equity	Š	_	\$	_	\$	_	\$	128	\$	227	Š	206	\$	185
Preferred Shares	Š	_	\$	_	Š	_	¢	120	s	-	s	200	\$	-
	\$		\$		\$		φ.	263	\$	502	\$	456	\$	408
Total Return on Capital	\$	-	Þ	-	Ф	-	Þ	203	Þ	502	Þ	456	Þ	408
Operating Expenses	\$	-	\$	-	\$	-	\$	79	\$	314	\$	271	\$	70
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	201	\$	402	\$	402	\$	402
Computer Hardware	s	-	\$	_	\$	_	\$	73	\$	146	\$	146	\$	146
Computer Software	Š	_	\$	_	Š	_	\$	13	Š	25	Š	25	\$	13
Tools & Equipment	Š	_	\$	_	Š	_	\$		Š		Š		\$	
Other Equipment	Š	_	\$	_	Š	_	\$	_	Š	_	Š	-	\$	_
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	287	\$	573	\$	573	\$	561
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	629	\$	1,389	\$	1,300	\$	1,039
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	\$	_	\$	79	\$	314	\$	271	\$	70
Amortization Expense	\$	_	\$	_	Š	_	\$	287	\$	573	\$	573	\$	561
Interest Expense	s	_	\$	_	\$	_	\$	135	\$	275	\$	249	\$	223
Net Income for Taxes/PILs	\$		\$	-	\$		\$	128	\$	227	\$	206	\$	185
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	-\$	17.16	\$	8.38	\$	87.56	\$	104.78
Revenue Requirement, including Grossed-up Taxes/PILs	s	_	\$	_	\$	_	\$	612	\$	1,397	\$	1,388	\$	1,144
	Ψ		Ψ		Ψ		Ψ	012	Ψ	1,007	Ψ	1,000	Ψ	1,144

6/13

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 6,033.68	\$ 5,792.33 \$ -	\$ 5,328.95 \$ -	\$ 4,902.63 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 6,033.68	\$ 5,792.33	\$ 5,328.95	\$ 4,902.63
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 3,016.84	\$ - \$ 5.792.33	\$ -	\$ - \$ 4.902.63
Reduced UCC CCA Rate Class	\$ - 47	\$ - 47	\$ - 47	\$ 3,016.84 47	\$ 5,792.33 47	\$ 5,328.95 47	\$ 4,902.63 47
CCA Rate	8%	8%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ -	\$ 241.35	\$ 463.39	\$ 426.32	\$ 392.21
Closing UCC	\$ -	\$ -	\$ -	\$ 5,792.33	\$ 5,328.95	\$ 4,902.63	\$ 4,510.42
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
1	Audited Actual	Forecast					
Opening UCC	٠ .	¢ .	٠ .	٠ .	\$ 528.44	\$ 237.80	\$ 107.01
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 728.89	\$ -	\$ 257.00	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)	_		_				
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	<u>\$</u> -	\$ 728.89 \$ 364.44	\$ 528.44 \$ -	\$ 237.80	\$ 107.01 \$
Reduced UCC	\$ -	\$ -	\$ -	\$ 364.44	\$ 528.44	\$ 237.80	\$ 107.01
CCA Rate Class	45	50	50	50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA Closing UCC	\$ -	\$ -	\$ -	\$ 200.44 \$ 528.44	\$ 290.64 \$ 237.80	\$ 130.79 \$ 107.01	\$ 58.86 \$ 48.15
Closing OCC		<u> </u>	<u> </u>	3 320.44	\$ 237.00	3 107.01	9 40.13
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	Forecast					
Opening UCC	s -	\$ -	s -	s -	\$ -	s -	s -
Capital Additions Tools & Equipment	š -	\$ -	\$ -	š -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)	_		_				_
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	<u>\$</u> -	<u>\$</u> -	<u>\$</u> -	<u>\$</u>	<u>\$</u> -	\$ -	<u>\$</u> -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	8	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%	20%
CCA Closing UCC	<u>\$</u>	\$ -	\$ - ¢	<u>\$</u> -	\$ -	\$ -	\$ -
Closing CCC	- پ	Ψ -	Ψ -	Ψ -	Ψ -	Ψ -	φ -

PILs Calculation

		2006 Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME TAX														
Net Income	\$	-	\$	-	\$	-	\$	128.11	\$	227.23	\$	206.36	\$	184.87
Amortization	\$	-	\$	-	\$	-	\$	286.56	\$	573.12	\$	573.12	\$	560.57
CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	241.35	-\$	463.39	-\$	426.32	-\$	392.21
CCA - Computers	\$	-	\$	-	\$	-	-\$	200.44	-\$	290.64	-\$	130.79	-\$	58.86
CCA - Applications Software	\$	-	\$	-	\$	-	-\$	37.65	-\$	37.65	\$	-	\$	-
CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Change in taxable income	\$	-	\$	-	\$	-	-\$	64.76	\$	8.67	\$	222.38	\$	294.38
Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Income Taxes Payable	\$	-	\$	-	\$	-	-\$	21.37	\$	2.69	\$	62.82	\$	77.27
ONTARIO CAPITAL TAX														
Smart Meters	\$	_	\$	_	\$	_	\$	5.832.56	\$	5.430.31	\$	5,028.07	\$	4,625.82
Computer Hardware	\$	-	\$	-	\$	_	\$	656.00	\$	510.22	\$	364.44	\$	218.67
Computer Software	\$		s		\$		s	62.74	\$	37.65	S	12.55	s	
(Including Application Software)	Þ	-	\$	-	Ф	-	9	62.74	Þ	37.65	2	12.55	9	-
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Rate Base	\$	-	\$	-	\$	-	\$	6,551.30	\$	5,978.18	\$	5,405.06	\$	4,844.49
Less: Exemption							\$	-	\$	-				
Deemed Taxable Capital	\$	-	\$	-	\$	-	\$	6,551.30	\$	5,978.18	\$	5,405.06	\$	4,844.49
Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Net Amount (Taxable Capital x Rate)	\$	ē	\$	-	\$	-	\$	14.74	\$	4.48	\$	-	\$	
Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	21.37	\$	2.69	\$	62.82	\$	77.27
Change in OCT	\$	-	\$	-	\$	-	\$	14.74	\$	4.48	\$	-	\$	-
PILs	\$	-	\$	-	\$	-	-\$	6.63	\$	7.17	\$	62.82	\$	77.27
Gross Up PILs														
Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Change in Income Taxes Payable	\$	-	\$	-	\$	-	-\$	31.90	\$	3.89	\$	87.56	\$	104.78
Change in OCT	\$	-	\$	-	\$	-	\$	14.74	\$	4.48	\$	-	\$	-
PILs	\$	-	\$	-	\$	-	-\$	17.16	\$	8.38	\$	87.56	\$	104.78

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

		Approved Deferral						3					Board Approved
2006 CQ	Interest Rates		CWIP	Date	Year	Quarter				Interest	Closing Balance	Annual amounts	
2005 C3							Ŧ						
2000 C 4													
2007 C1													
2007 C2													
2007 14 5.14% 5.14% 5.14% 5.46% Sep-08 group 2007													
2006 1						Q3	\$ -			\$ -	\$ -		
2009 2009										T			
2008 California Californi										Ŧ			
2009 04 3.55% 5.45% 5.60% 5.										•			
2009 G2												\$ -	
2009 G3				Jan-07	2007	Q1	Ŧ			\$ -	*		
2009 04										Ŧ			
2010 0.55%													
2010 C2													
2011 Oct 1.20% 4.01% 3.02% 2.00% 2													
2011 CQ	2010 Q3	0.89%	4.66%	Jul-07	2007	Q3	\$ -		4.59%	\$ -	\$ -		
2011 02							Ŧ				*		
2011 CQ							*			Ŧ	*		
2011 Old 1.47% 4.29% 0e-07 zor							Ŧ	\$ 0.91					\$ 0.25
2012 Q2							•			•		\$ 8.16	
2012 Q3		1.47%				Q1	\$ 8.16						\$ 0.25
2012 Q4							*						
May08 2008 02 \$ 36.91 \$ 7.00 4.08% \$ 0.13 \$ 44.04 \$ 0.25													
Jun-08 2008 02 \$ 43.91 \$ 7.25 4.08% \$ 0.15 \$ 51.31 \$ 0.25 Aug-08 2008 03 \$ 51.16 \$ 7.25 3.35% \$ 0.16 \$ 65.82 \$ 0.25 Aug-08 2008 03 \$ 58.41 \$ 7.25 3.35% \$ 0.16 \$ 65.82 \$ 0.25 Aug-08 2009 04 \$ 7.291 \$ 7.25 3.35% \$ 0.16 \$ 65.82 \$ 0.25 Aug-08 2009 04 \$ 7.291 \$ 7.25 3.35% \$ 0.20 \$ 80.36 \$ 0.25 Aug-09 2009 04 \$ 80.16 \$ 7.15 3.35% \$ 0.22 \$ 87.53 \$ 0.25 Aug-09 2009 07 \$ 9.467 \$ 7.25 2.46% \$ 0.24 \$ 9.491 \$ 88.23 \$ 0.25 Aug-09 2009 07 \$ 9.467 \$ 7.25 2.46% \$ 0.22 \$ 87.53 \$ 0.25 Aug-09 2009 07 \$ 9.467 \$ 7.25 2.46% \$ 0.22 \$ 87.53 \$ 0.25 Aug-09 2009 08 \$ 100.92 \$ 7.25 2.46% \$ 0.22 \$ 116.39 \$ 0.25 Aug-09 2009 08 \$ 100.92 \$ 7.25 2.46% \$ 0.22 \$ 116.39 \$ 0.25 Aug-09 2009 08 \$ 116.17 \$ 7.00 1.00% \$ 0.10 \$ 123.27 \$ 0.25 Aug-09 2009 02 \$ 116.17 \$ 7.00 1.00% \$ 0.10 \$ 123.27 \$ 0.25 Aug-09 2009 03 \$ 127.17 \$ 2.900 0.55% \$ 0.08 \$ 166.23 \$ 0.25 Aug-09 2009 03 \$ 127.17 \$ 2.900 0.55% \$ 0.08 \$ 166.23 \$ 0.25 Aug-09 2009 04 \$ 2.567 \$ 3.000 0.55% \$ 0.08 \$ 166.23 \$ 0.25 Aug-09 2009 04 \$ 2.567 \$ 3.000 0.55% \$ 0.08 \$ 166.23 \$ 0.000 Aug-09 2009 04 \$ 2.567 \$ 3.000 0.55% \$ 0.08 \$ 165.77 \$ 0.000 Aug-09 2009 04 \$ 2.567 \$ 3.000 0.55% \$ 0.00 \$ 2.25.76 \$ 0.000 Aug-10 2000 07 \$ 387.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 08 \$ 60.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 09 \$ 5.60.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 09 \$ 5.60.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 09 \$ 5.60.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 09 \$ 5.60.47 \$ 3.100 0.55% \$ 0.00 \$ 2.25.76 \$ 0.100 Aug-10 2000 09 \$ 6.50.47 \$ 3.100 0.55% \$ 0.00 \$ 0.55% \$ 0.00	2012 Q4	1.47%	4.29%										
Augob 2 2006 23 \$ 51.16 \$ 7.26 33.5% \$ 0.14 \$ 58.55 \$ 0.25													
Sep-08 2009 03 \$ 65.66 \$ 7.26 3.359% \$ 0.18 \$ 73.09 \$ 0.25						Q3							
Chc108 2008 Oct S 72.91 S 7.25 3.35% S 0.20 S 80.36 S 0.25													
Nov-08 2008 or \$ 80.16 \$ 7.15 3.35% \$ 0.22 \$ 87.53 \$ 0.25 \$ 3.09 \$ 200 or \$ 94.67 \$ 7.25 2.45% \$ 0.19 \$ 102.11 \$ 88.23 \$ 0.25 \$ 109.92 \$ 109.92 \$ 2.25 \$ 109.92 \$ 2.25 \$ 2.45% \$ 0.21 \$ 109.82 \$ 0.25 \$ 109.92 \$ 2.25 \$ 2.45% \$ 0.21 \$ 109.82 \$ 0.25 \$ 4.00 \$													
Dec-08 2008 04 \$ 87.31 \$ 7.36 3.35% \$ 0.24 \$ 94.91 \$ 88.23 \$ 0.25 \$ 1.05													
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				Dec-11	2011	Q4	\$ 1,318.29	\$ 164.67	1.47%	\$ 1.61	\$ 1,484.57	\$ 775.66	\$ 2.50

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

						Αυ.	Journ 1999 Gub t	1000	June I unumg Auuc	1 INCVOIN	103							
	Approved Deferral and Variance	CWIP				0	pening Balance		Funding Adder	Interest							Board A Smart Mete	
Interest Rates	Accounts	••••	Date	Year	Quarter		(Principal)		Revenues	Rate		Interest		sing Balance	Ann	ual amounts	Adder (fro	m Tariff)
			Jan-12	2012	Q1	\$	1,482.96	\$	77.50	1.47%	\$	1.82	\$	1,562.28			\$	2.50
			Feb-12	2012	Q1	\$	1,560.46	\$	77.50	1.47%	\$	1.91	\$	1,639.87			\$	2.50
			Mar-12	2012	Q1	\$	1,637.96	\$	77.50	1.47%	\$	2.01	\$	1,717.47			\$	2.50
			Apr-12	2012	Q2	\$	1,715.46	\$	77.50	1.47%	\$	2.10	\$	1,795.06			\$	2.50
			May-12	2012	Q2	\$	1,792.96	-\$	7.76	1.47%	\$	2.20	\$	1,787.40				
			Jun-12	2012	Q2	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Jul-12	2012	Q3	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Aug-12	2012	Q3	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Sep-12	2012	Q3	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Oct-12	2012	Q4	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Nov-12	2012	Q4	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39				
			Dec-12	2012	Q4	\$	1,785.20			1.47%	\$	2.19	\$	1,787.39	\$	327.61		
			Tatal Fam		dalaa Ba		0-1111		4 705 00		_	47.00	•	4 000 50	•	4 000 50		
			lotal Fund	aing A	aaer Re	veni	ues Collected	\$	1,785.20		\$	47.30	\$	1,832.50	Þ	1,832.50		

 ${\bf Middle sex\ Power\ Distribution\ Corporation\ -\ Newbury}$

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

Prescribed Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%	-	-
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06	2006 2006	Q1 Q2	-			-	0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	Apr-06 May-06	2006	Q2 Q2					4.14%		
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2007 Q4 2008 Q1	5.14%	5.18%	Sep-06	2006	Q3					4.59%		-
2008 Q2	4.08%	5.18%	Oct-06	2006	Q4	-			-	4.59%	-	-
2008 Q3 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2009 Q1	2.45%	6.61%	Jan-07	2000	Q1					4.59%		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	-			-	4.59%	-	-
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%	Mar-07 Apr-07	2007 2007	Q1 Q2	-				4.59% 4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55%	4.34%	Jun-07	2007	Q2	-			-	4.59%	-	-
2010 Q3 2010 Q4	0.89% 1.20%	4.66% 4.01%	Jul-07 Aug-07	2007 2007	Q3 Q3	-				4.59% 4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2	1.47%	4.29%	Oct-07	2007	Q4	-			-	5.14%	-	-
2011 Q3 2011 Q4	1.47% 1.47%	4.29% 4.29%	Nov-07 Dec-07	2007 2007	Q4 Q4				:	5.14% 5.14%	-	
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	-			-	5.14%	-	-
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08	2008	Q1	-			-	5.14%	-	-
2012 Q3 2012 Q4	1.47%	4.29%	Mar-08 Apr-08	2008 2008	Q1 Q2	-			-	5.14% 4.08%	-	-
			May-08	2008	Q2	-			-	4.08%	-	-
			Jun-08 Jul-08	2008	Q2 Q3	-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3				-	3.35%		
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4				-	3.35% 3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09	2009	Q1	-			-	2.45%	-	-
			Feb-09 Mar-09	2009 2009	Q1 Q1	-			-	2.45% 2.45%	-	-
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09 Jun-09	2009	Q2 Q2	-			-	1.00%	-	
			Jul-09	2009	Q3				_	1.00% 0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009 2009	Q3 Q4	-				0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4				-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10 May-10	2010 2010	Q2 Q2	-				0.55% 0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10 Sep-10	2010	Q3 Q3	-				0.89% 0.89%	-	-
			Oct-10	2010	Q4	-			-	1.20%	-	-
			Nov-10 Dec-10	2010 2010	Q4 Q4					1.20% 1.20%	-	-
			Jan-11	2011	Q1	-			-	1.47%	-	-
			Feb-11	2011	Q1	-			-	1.47%	-	-
			Mar-11 Apr-11	2011	Q1 Q2	-			-	1.47% 1.47%	-	-
			May-11	2011	Q2	-			-	1.47%	-	-
			Jun-11	2011	Q2 Q3				-	1.47%	-	-
			Jul-11 Aug-11	2011	Q3				-	1.47% 1.47%		
			Sep-11	2011	Q3	-			-	1.47%	-	-
			Oct-11 Nov-11	2011	Q4 Q4	-				1.47% 1.47%	-	-
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12			-			-	1.47%	-	-
			Feb-12 Mar-12	2012	Q1 Q1				:	1.47% 1.47%	-	-
			Apr-12	2012	Q2	-			-	1.47%	-	-
			May-12						-	1.47% 1.47%	-	-
			Jun-12 Jul-12			-			-	1.47%		
			Aug-12	2012	Q3	-			-	1.47%	-	-
			Sep-12 Oct-12	2012					-	1.47% 1.47%	-	-
			Nov-12	2012						1.47%	-	
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_NEW-SmGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from S	Sheet 5)	Amorti: Expens (from S		 lative OM&A mortization se	 lative OM&A mortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple OM&A a Amortiz Expense	ation
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	79.12	\$	286.56	\$ 365.68	\$ 182.84	1.14%	\$	2.08
2010	\$	313.80	\$	573.12	\$ 1,252.60	\$ 809.14	0.80%	\$	6.45
2011	\$	271.38	\$	573.12	\$ 2,097.09	\$ 1,674.84	1.47%	\$	24.62
2012	\$	69.97	\$	560.57	\$ 2,727.63	\$ 2,412.36	1.47%	\$	35.46
Cumulati	ve Interest to	o 2011						\$	33.15
Cumulati	ve Interest to	o 2012						\$	68.61

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will cease on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the reliestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those eats is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital on a cumulative basis over the term the SMFA was infiltally designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributor's circumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

X Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006			2007		2008	2009	2010	2011	20	12 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$	-	\$		\$ 611.78	\$ 1,397.08	\$ 1,387.78	\$	1,143.57	\$ 4,540.21
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$	-	\$	-	\$ 2.08	\$ 6.45	\$ 24.62			\$ 33.15
Sheet 8A (Interest calculated on monthly balances)												\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$		\$	-	\$ 2.08	\$ 6.45	\$ 24.62			\$ 33.15
SMFA Revenues (from Sheet 8)	\$		\$	8.16	\$	86.51	\$ 272.80	\$ 353.97	\$ 761.52	\$	302.24	\$ 1,785.20
SMFA Interest (from Sheet 8)	\$	-	\$	-	\$	1.72	\$ 1.50	\$ 4.57	\$ 14.14	\$	25.37	\$ 47.30
Net Deferred Revenue Requirement	\$	-	-\$	8.16	-\$	88.23	\$ 339.56	\$ 1,045.00	\$ 636.74	\$	815.96	\$ 2,740.86
Number of Metered Customers (average for 2012 test year)											31	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	llection or refunding	3.5	
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$ 3,429.79	
	nues collected from 2006 to 2012 test year (inclusive)	\$ 1,832.50	
	Simple Interest on SMFA Revenues d Revenue Requirement	\$ 1,597.29	
SMDR	November 1, 2012 to April 30, 2013	\$ 1.23	Mato
Check: Fore	ecasted SMDR Revenues	\$ 1,601.46	

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$ 1,143.57
SMIRR	\$ 3.07 Match
Check: Forecasted SMIRR Revenues	\$ 1,142.04

Entegrus_SMModel_NEW-SmGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13

Entegrus Powerlines Inc. SM Final Disposition – Interrogatory Responses Board File No.: EB-2012-0289 Date Filed: September 7, 2012
Attachment L
Smart Meter Model Newbury GS>50kW
•

Application Contact Information

Name: Andrya Eagen

Title: Senior Regulatory Specialist

Phone Number: 519-352-6300 Ext 243

Email Address: andryaeagen@ckenergy.com

We are applying for rates

effective:

November 1, 2012

Last COS Re-based Year

2006

Legend

DROP-DOWN MENU

INPUT FIELD

CALCULATION FIELD

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results. The use of any models and spreadsheets does not automatically imply Board approval. The onus is on the distributor to prepare, document and support its application. Board-issued Excel models and spreadsheets are offered to assist parties in providing the necessary information so as to facilitate an expeditious review of an application. The onus remains on the applicant to ensure the accuracy of the data and the results.

Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

Smart Meter Capital Cost and Operational Expense Data		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
Smart Meter Installation Plan		Addited Actual	1 Olecast						
Actual/Planned number of Smart Meters installed during the Calendar Year Residential									0
General Service < 50 kW									0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0		- 0				0	- 0
Percentage of Residential and GS < 50 kW Smart Meter Installations Completed		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Actual/Planned number of GS > 50 kW meters installed		0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	4
Other (please identify)					4				0
Total Number of Smart Meters installed or planned to be installed	_								
1 Capital Costs									
	Asset Type Asset type must be								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	selected to enable calculations	Audited Actual	Forecast						
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter				2,462	0	0		\$ 2,462
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				306	0	0		\$ 306
1.1.3a Workforce Automation Hardware (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ -	\$ 2,768	\$ -	\$ -	\$ -	\$ 2,768
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type								
1.2.1 Collectors		Audited Actual	Forecast	s -					
1.2.2 Repeaters (may include radio licence, etc.)					0	0	0		\$ -
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									\$ -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Forecast						
1.3.1 Computer Hardware									\$ -
1.3.2 Computer Software									\$ -
1.3.3 Computer Software Licences & Installation (includes hardware and software)									s -
(may include AS/400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	\$ -
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Forecast						
1.4.1 Activiation Fees					0	0	0		\$ -
Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Asset Type								
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		Audited Actual	Forecast						
1.5.1 Customer Equipment (including repair of damaged equipment)									s -
1.5.2 AMI Interface to CIS									\$ -
1.5.3 Professional Fees									\$ -
1.5.4 Integration									\$ -
1.5.5 Program Management									s -
1.5.6 Other AMI Capital									\$ -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 2,768	\$ -	\$ -	\$ -	\$ 2,768
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive life and identify nature of beyond minimum functionality costs)		Audited Actual	Forecast						
1.6.1 Costs related to technical capabilities in the smart meters or related communications	Computer Software								
infrastructure that exceed those specified in O.Reg 425/06									\$ -
1.6.2 Costs for deployment of smart meters to customers other than residential and small general service	Applications Software								s -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation,									
integration with the MDMR, etc.									\$ -
Total Capital Costs Beyond Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -	\$ 2,768	\$ -	\$ -	\$ -	\$ 2,768
2 OM&A Expenses									
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		Audited Actual	Forecast						
2.1.1 Maintenance (may include mater reverification costs, etc.)					5	4	7	0	\$ 17
2.1.2 Other (please specify)									\$ -
Total Incremental AMCD OM&A Costs		\$ -	\$ -	\$ -	\$ 5	\$ 4	\$ 7	\$ -	\$ 17

Entegrus_SMModel_NEW-LgGS_20120907 2. Smart_Meter_Costs



Distributors must enter all incremental costs related to their smart meter program and all revenues recovered to date in the applicable tabs except for those costs (and associated revenues) for which the Board has approved on a final basis, i.e. capital costs have been include d in rate base and OM&A costs in revenue requirement.

For 2012, distributors that have completed their deployments by the end of 2011 are not expected to enter any capital costs. However, for OM&A, regardless of whether a distributor has deployments in 2012, distributors should enter the forecasted OM&A for 2012 for all s mart meters in service.

	2006	2007	2008	2009	2010	2011	2012 and later	Total
Smart Meter Capital Cost and Operational Expense Data 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Forecast						
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may include server support, etc.)				1	1	0	0	\$ 2
2.3.2 Software Maintenance (may include maintenance support, etc.)				2	2	1	9	\$ 14
2.3.2 Other (please specify)								\$ -
Total Incremental AMCC OM&A Costs	\$ -	\$ -	\$ -	\$ 3	\$ 2	\$ 2	\$ 9	\$ 16
2.4 WIDE AREA NETWORK (WAN)								
2.4.1 WAN Maintenance								\$ -
2.4.2 Other (please specify)								\$ -
Total Incremental AMRC OM&A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication (may include project communication, etc.)								\$ -
2.5.3 Program Management								s -
2.5.4 Change Management (may include training, etc.)								s -
2.5.5 Administration Costs				0	0	0	0	\$ 0
2.5.6 Other AM Expenses (phase specify)				1	0	1	0	\$ 2
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 1	\$ 0	\$ 1	\$ -	\$ 2
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 9	\$ 7	\$ 9	\$ 9	\$ 34
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive litte and identify nature of beyond minimum functionality costs)	Audited Actual							
2.6.1 Costs related to technical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of smart meters to customers other than residential and small general service								s -
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDM/R, etc.				0	0	0	0	s -
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 9	\$ 7	\$ 9	\$ 9	\$ 34
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	\$ -	s -	s -	\$ 2,768	ş -	\$ -	s -	\$ 2,768
3.1.2 Computer Hardware	\$ -	s -	\$ -	s -	s -	\$ -	s -	\$ -
3.1.3 Computer Software	\$ -	\$ -	\$ -	s -	\$ -	\$ -	s -	\$ -
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	s -	\$ -	\$ -	s -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 2,768	\$ -	\$ -	\$ -	\$ 2,768
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 9	\$ 7	\$ 9	\$ 9	\$ 34

Entegrus_SMModel_NEW-LgGS_20120907
2. Smart_Meter_Costs

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital							
Capital Structure ¹							
Deemed Short-term Debt Capitalization							
Deemed Long-term Debt Capitalization	50.0%	50.0%	53.3%	56.7%	60.0%	60.0%	60.0%
Deemed Equity Capitalization	50.0%	50.0%	46.7%	43.3%	40.0%	40.0%	40.0%
Preferred Shares Total	0.0% 100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iotai	100.078	100.078	100.076	100.078	100.078	100.078	100.078
Cost of Capital Parameters							
Deemed Short-term Debt Rate							
Long-term Debt Rate (actual/embedded/deemed) ²	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%	7.25%
Target Return on Equity (ROE)	9.0%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%
Return on Preferred Shares							
WACC	8.13%	8.13%	8.07%	8.01%	7.95%	7.95%	7.95%
Working Capital Allowance							
Working Capital Allowance Rate	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%	15.0%
(% of the sum of Cost of Power + controllable expenses)	10.070	10.070	10.070	10.070	10.070	10.070	10.070
Taxes/PILs	00.400/	00.400/	00 500/	00.000/	04.000/	00.050/	00.050/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00% 0.225%	31.00% 0.075%	28.25% 0.00%	26.25% 0.00%
Capital Tax (until July 1st, 2010)	0.30%	0.225%	0.225%	0.225%	0.075%	0.00%	0.00%
Depreciation Rates							
(expressed as expected useful life in years)							
Smart Meters - years	15	15	15	15	15	15	15
- rate (%)	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
Computer Hardware - years	5	5	5	5	5	5	5
- rate (%)	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Computer Software - years - rate (%)	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
Tools & Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
Other Equipment - years	10	10	10	10	10	10	10
- rate (%)	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
CCA Rates							
Smart Meters - CCA Class	47	47	47	47	47	47	47
Smart Meters - CCA Rate	8%	8%	8%	8%	8%	8%	8%
Computer Equipment - CCA Class	45	50	50	50	50	50	50
Computer Equipment - CCA Rate	45%	55%	55%	55%	55%	55%	55%
0 15 : 4 004 01							
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
Applications Software - CCA Class	12	12	12	12	12	12	12
Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%

- Assumptions

 1 Planned smart meter installations occur evenly throughout the year.

 2 Fiscal calendar year (January 1 to December 31) used.

 3 Amortization is done on a striaght line basis and has the "half-year" rule applied.



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_							
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 2,768 \$ 2,768	\$ 2,768 \$ - \$ 2,768	\$ 2,768 \$ - \$ 2,768	\$ 2,768 \$ - \$ 2,768
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - -\$ 92 -\$ 92	-\$ 92 -\$ 185 -\$ 277	-\$ 277 -\$ 185 -\$ 461	-\$ 461 -\$ 185 -\$ 646
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ 2,675 \$ 1,338	\$ 2,675 \$ 2,491 \$ 2,583	\$ 2,491 \$ 2,306 \$ 2,399	\$ 2,306 \$ 2,122 \$ 2,214
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -			
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			
Net Fixed Assets - Computer Software (including Applications Soft	ware)						
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removalis (if applicable) Closing Balance	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -
Net Fixed Assets - Tools and Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -			
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -

Entegrus_SMModel_NEW-LgGS_20120907 4. SM_Assets_and_Rate_Base

	200	06		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)	_		_		_		_		_		_		_	
Smart Meters	\$	-	\$	-	\$	-	\$	1,338	\$	2,583	\$	2,399	\$	2,214
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Computer Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$		\$		\$		\$		\$	-	\$	
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	1,338	\$	2,583	\$	2,399	\$	2,214
Working Capital														
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	-	\$	9	\$	7	\$	9	\$	9
Working Capital Factor (from Sheet 3)	15	%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	1	\$	1	\$	1	\$	1
Incremental Smart Meter Rate Base	\$		\$		-		•	1,339	Ś	2,584	\$	2,400	\$	2,215
	•	-	φ	-	•	-	Ψ	1,339	Ţ	2,304	٠	2,400	Ψ	2,213
Return on Rate Base Capital Structure														
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
Deemed Long Term Debt	Š		\$		\$		\$	759	\$	1,550	\$	1,440	\$	1,329
Equity	Š	-	\$	-	\$	-	s S	580	\$	1,034	\$	960	\$	886
Preferred Shares	Š	-	\$	-	\$	-	ę.	-	\$	1,054	\$	-	\$	-
					_		<u> </u>							
Total Capitalization	\$	-	\$	-	\$	-	\$	1,339	\$	2,584	\$	2,400	\$	2,215
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$		\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	55	\$	112	\$	104	\$	96
Equity	s	_	\$	_	s	_	s	52	\$	93	\$	86	\$	80
Preferred Shares	š	_	\$	_	s	_	Š	-	\$	-	s	-	\$	-
Total Return on Capital	Š		\$		\$		¢	107	\$	205	\$	191	\$	176
Total Netalli oli Sapital	•		Ψ		Ψ		Ψ	101	Ψ	200	Ψ.	151	Ψ	170
Operating Expenses	\$	-	\$	-	\$	-	\$	9	\$	7	\$	9	\$	9
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	92	\$	185	\$	185	\$	185
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Computer Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	92	\$	185	\$	185	\$	185
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	209	\$	397	\$	384	\$	370
Calculation of Taxable Income														
	•		•		s		•	^		7		9	e	9
Incremental Operating Expenses	\$ \$	-	\$ \$	-	\$	-	\$ \$	9	\$ \$		\$		\$ \$	
Amortization Expense	\$	-	\$	-	Ď	-	\$	92 55	\$	185 112	\$	185	\$	185 96
Interest Expense	<u> </u>	_			à		<u> </u>				\$	104		
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	52	\$	93	\$	86	\$	80
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	22.63	\$	31.06	\$	29.67	\$	30.03
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	232	\$	428	\$	414	\$	400

For PILs Calculation

UCC - Smart Meters	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast
Opening UCC Capital Additions Retirements/Removals (if applicable)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 2,767.52	\$ 2,656.82 \$ -	\$ 2,444.28 \$ -	\$ 2,248.74 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ - \$	\$ 2,767.52 \$ 1,383.76	\$ 2,656.82	\$ 2,444.28	\$ 2,248.74
Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 1,383.76 \$ 1,383.76	\$ \$ 2,656.82	\$ - \$ 2,444.28	\$ 2.248.74
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%	8%
CCA Closing UCC	\$ -	\$ -	\$ -	\$ 110.70 \$ 2.656.82	\$ 212.55 \$ 2.444.28	\$ 195.54 \$ 2,248.74	\$ 179.90 \$ 2.068.84
Closing CCC	<u> </u>	Ψ	ų.	Ψ 2,000.02	ψ 2,444.20	ψ 2,240.14	ψ 2,000.04
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
Opening UCC	•	s -	¢	e .	e .	•	¢
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	•
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	45 45%	50 55%	50 55%	50 55%	50 55%	50 55%	50 55%
CCA Rate CCA	45% s	\$ 55%	\$ 55%	\$ 55% -	\$ -	\$ 55%	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class CCA Rate	8 20%	8 20%	8 20%	8 20%	8 20%	8 20%	8 20%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$	\$	\$ -	\$	\$ -	\$	\$

PILs Calculation

		2006	Audited Actual		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME TA	x														
1	let Income	\$	-	\$	_	\$	-	\$	52.18	\$	93.03	\$	86.39	\$	79.75
A	mortization	\$	-	\$	-	\$	-	\$	92.25	\$	184.50	\$	184.50	\$	184.50
(CCA - Smart Meters	\$	-	\$	_	\$	-	-\$	110.70	-\$	212.55	-\$	195.54	-\$	179.90
(CCA - Computers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(CA - Applications Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
(change in taxable income	\$	-	\$	-	\$	-	\$	33.73	\$	64.98	\$	75.35	\$	84.36
1	ax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
1	ncome Taxes Payable	\$	-	\$		\$	-	\$	11.13	\$	20.14	\$	21.29	\$	22.14
ONTARIO C	APITAL TAX														
5	mart Meters	\$	-	\$	_	\$	-	\$	2,675.27	\$	2,490.77	\$	2,306.27	\$	2,121.77
Ċ	Computer Hardware	\$	-	\$	_	\$	-	\$		\$	100	\$	-	\$	· · ·
(Computer Software	\$				\$		s		\$	_	s		s	
(ncluding Application Software)	\$	-	2	-	Þ	-	Þ	-	Þ	-	\$	-	\$	-
1	ools & Equipment	\$	-	\$	_	\$	-	\$	-	\$	_	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$		\$	2,675.27	\$	2,490.77	\$	2,306.27	\$	2,121.77
	ess: Exemption							\$	-	\$	-				
[eemed Taxable Capital	\$	-	\$	-	\$	-	\$	2,675.27	\$	2,490.77	\$	2,306.27	\$	2,121.77
(Ontario Capital Tax Rate (from Sheet 3)		0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
1	let Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	6.02	\$	1.87	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	11.13	\$	20.14	\$	21.29	\$	22.14
	change in OCT	\$	-	\$	-	\$	-	\$	6.02	\$	1.87	\$	-	\$	
F	'ILs	\$	-	\$	-	\$	-	\$	17.15	\$	22.01	\$	21.29	\$	22.14
Gross Up	PILs														
	ax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
		\$	-	\$	-	\$	-	\$	16.61	\$	29.20	\$	29.67	s	30.03
		\$	_	Ś	_	\$	_	Š	6.02	\$	1.87	Š		Š	-
F															

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

Interest Rates	Approved Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	Funding Adder Revenues	Interest Rate	Interest	Closing Balance	Annual amounts	Board Approved Smart Meter Funding Adder (from Tariff)
2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Q3	4.59%	5.05%	Mar-06		Q1	\$ -		0.00%		\$ -		
2006 Q4	4.59%	4.72%	Apr-06		Q2	\$ -		4.14%		\$ -		
2007 Q1	4.59%	4.72%	May-06		Q2	\$ -		4.14%		\$ -		
2007 Q2	4.59%	4.72%	Jun-06		Q2	\$ -		4.14%	\$ -	\$ -		
2007 Q3	4.59%	5.18%		2006	Q3	\$ -		4.59%	\$ -	\$ -		
2007 Q4 2008 Q1	5.14% 5.14%	5.18% 5.18%		2006	Q3 Q3	\$ - \$ -		4.59% 4.59%	\$ - \$ -	\$ - \$ -		
2008 Q2	4.08%	5.18%	Oct-06	2006	Q3 Q4	\$ -		4.59%		\$ -		
2008 Q3	3.35%	5.43%	Nov-06		Q4	\$ -		4.59%		\$ -		
2008 Q4	3.35%	5.43%	Dec-06		Q4	\$ -		4.59%		\$ -	\$ -	
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	\$ -		4.59%	\$ -	\$ -		
2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	\$ -		4.59%	\$ -	\$ -		
2009 Q3	0.55%	5.67%		2007	Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2	\$ -		4.59%		\$ -		
2010 Q1	0.55%	4.34%	May-07		Q2	\$ -		4.59%		\$ -		
2010 Q2	0.55%	4.34%	Jun-07		Q2	\$ -		4.59%		\$ -		
2010 Q3 2010 Q4	0.89% 1.20%	4.66% 4.01%	Jul-07 Aug-07		Q3 Q3	\$ - \$ -		4.59% 4.59%		\$ - \$ -		
2010 Q4 2011 Q1	1.47%	4.29%	Sep-07		Q3	\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Oct-07		Q4	\$ -		5.14%		\$ -		
2011 Q3	1.47%	4.29%	Nov-07		Q4	\$ -	\$ 0.12	5.14%		\$ 0.12		\$ 0.25
2011 Q4	1.47%	4.29%	Dec-07		Q4	\$ 0.12	\$ 1.00	5.14%	\$ -	\$ 1.12	\$ 1.12	\$ 0.25
2012 Q1	1.47%	4.29%	Jan-08	2008	Q1	\$ 1.12	\$ 1.00	5.14%	\$ -	\$ 2.12		\$ 0.25
2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ 2.12	\$ 1.00	5.14%		\$ 3.13		\$ 0.25
2012 Q3	1.47%	4.29%	Mar-08		Q1	\$ 3.12	\$ 1.00	5.14%		\$ 4.13		\$ 0.25
2012 Q4	1.47%	4.29%	Apr-08		Q2	\$ 4.12	\$ 1.00	4.08%		\$ 5.13		\$ 0.25
			May-08		Q2	\$ 5.12	\$ 1.00	4.08%		\$ 6.14		\$ 0.25
			Jun-08 Jul-08		Q2 Q3	\$ 6.12 \$ 7.12	\$ 1.00 \$ 1.00	4.08% 3.35%		\$ 7.14 \$ 8.14		\$ 0.25 \$ 0.25
			Aug-08		Q3 Q3	\$ 7.12	\$ 1.00	3.35%		\$ 9.14		\$ 0.25
			Sep-08		Q3	\$ 9.12	\$ 1.00	3.35%		\$ 10.15		\$ 0.25
				2008	Q4	\$ 10.12	\$ 1.00	3.35%		\$ 11.15		\$ 0.25
			Nov-08	2008	Q4	\$ 11.12	\$ 1.00	3.35%		\$ 12.15		\$ 0.25
			Dec-08	2008	Q4	\$ 12.12	\$ 1.00	3.35%	\$ 0.03	\$ 13.15	\$ 12.23	\$ 0.25
			Jan-09	2009	Q1	\$ 13.12	\$ 1.00	2.45%	\$ 0.03	\$ 14.15		\$ 0.25
				2009	Q1	\$ 14.12	\$ 1.00	2.45%		\$ 15.15		\$ 0.25
				2009	Q1	\$ 15.12	\$ 1.00	2.45%		\$ 16.15		\$ 0.25
				2009	Q2	\$ 16.12	\$ 1.00	1.00%		\$ 17.13		\$ 0.25
				2009	Q2	\$ 17.12	\$ -	1.00%		\$ 17.13		\$ 1.00
				2009 2009	Q2 Q3	\$ 17.12 \$ 19.12	\$ 2.00 \$ 4.00	1.00% 0.55%		\$ 19.13 \$ 23.13		\$ 1.00 \$ 1.00
			Aug-09		Q3	\$ 23.12	\$ 4.00	0.55%		\$ 27.13		\$ 1.00
			Sep-09		0.3	\$ 27.12	\$ 4.00	0.55%		\$ 31.13		\$ 1.00
			Oct-09		Q4	\$ 31.12	\$ 4.00	0.55%		\$ 35.13		\$ 1.00
			Nov-09	2009	Q4	\$ 35.12	\$ 4.00	0.55%	\$ 0.02	\$ 39.14		\$ 1.00
			Dec-09	2009	Q4	\$ 39.12	\$ 10.33	0.55%	\$ 0.02	\$ 49.47	\$ 36.53	\$ 1.00
				2010	Q1	\$ 49.45	\$ 4.00	0.55%	\$ 0.02	\$ 53.47		\$ 1.00
			Feb-10		Q1	\$ 53.45	\$ 4.00	0.55%		\$ 57.47		\$ 1.00
			Mar-10		Q1	\$ 57.45 \$ 61.45	\$ 4.00 \$ 4.00	0.55% 0.55%		\$ 61.48 \$ 65.48		\$ 1.00 \$ 1.00
			Apr-10 May-10		Q2 Q2	\$ 61.45 \$ 65.45	\$ 4.00 \$ 4.00	0.55%		\$ 65.48 \$ 69.48		\$ 1.00
			Jun-10		Q2 Q2	\$ 69.45	\$ 4.00	0.55%		\$ 73.48		\$ 1.00
			Jul-10		Q3	\$ 73.45	\$ 4.00	0.89%		\$ 77.50		\$ 1.00
			Aug-10		Q3	\$ 77.45	\$ 4.00	0.89%		\$ 81.51		\$ 1.00
			Sep-10		Q3	\$ 81.45	\$ 4.00	0.89%	\$ 0.06	\$ 85.51		\$ 1.00
			Oct-10	2010	Q4	\$ 85.45	\$ 4.00	1.20%	\$ 0.09	\$ 89.54		\$ 1.00
			Nov-10		Q4	\$ 89.45	\$ 4.00	1.20%		\$ 93.54		\$ 1.00
			Dec-10		Q4	\$ 93.45	\$ 1.67	1.20%		\$ 95.21	\$ 46.27	\$ 1.00
			Jan-11		Q1	\$ 95.12	\$ 4.00	1.47%		\$ 99.24		\$ 1.00
				2011 2011	Q1 Q1	\$ 99.12 \$ 103.12	\$ 4.00 \$ 4.00	1.47% 1.47%	\$ 0.12 \$ 0.13	\$ 103.24 \$ 107.25		\$ 1.00 \$ 1.00
				2011	Q1 Q2	\$ 103.12 \$ 107.12	\$ 4.00	1.47%		\$ 107.25 \$ 111.25		\$ 1.00
				2011	Q2 Q2	\$ 111.12	\$ 4.00	1.47%		\$ 115.26		\$ 2.50
				2011	Q2	\$ 115.12	\$ 7.00	1.47%		\$ 122.26		\$ 2.50
				2011	Q3	\$ 122.12	\$ 10.00	1.47%		\$ 132.27		\$ 2.50
			Aug-11	2011	Q3	\$ 132.12	\$ 10.00	1.47%	\$ 0.16	\$ 142.28		\$ 2.50
			Sep-11	2011	Q3	\$ 142.12	\$ 12.50	1.47%		\$ 154.79		\$ 2.50
			Oct-11		Q4	\$ 154.62	\$ 12.50	1.47%		\$ 167.31		\$ 2.50
			Nov-11		Q4	\$ 167.12	\$ 12.50	1.47%		\$ 179.82		\$ 2.50
			Dec-11	2011	Q4	\$ 179.62	\$ 27.65	1.47%	\$ 0.22	\$ 207.49	\$ 114.02	\$ 2.50

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral															Board Ap	oroved
	and Variance	CWIP				Op	pening Balance	F	unding Adder	Interest						Smart Meter	Funding
Interest Rates	Accounts	O 1 1 1 1	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	C	losing Balance	An	nnual amounts	Adder (fron	n Tariff)
			Jan-12	2012	Q1	\$	207.27	\$	12.50	1.47%	\$ 0.25	\$	220.02			\$	2.50
			Feb-12	2012	Q1	\$	219.77	\$	12.50	1.47%	\$ 0.27	\$	232.54			\$	2.50
			Mar-12	2012	Q1	\$	232.27	\$	12.50	1.47%	\$ 0.28	\$	245.05			\$	2.50
			Apr-12	2012	Q2	\$	244.77	\$	12.50	1.47%	\$ 0.30	\$	257.57			\$	2.50
			May-12	2012	Q2	\$	257.27	-\$	2.05	1.47%	\$ 0.32	\$	255.54				
			Jun-12	2012	Q2	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Jul-12	2012	Q3	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Aug-12	2012	Q3	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Sep-12	2012	Q3	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Oct-12	2012	Q4	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Nov-12	2012	Q4	\$	255.22			1.47%	\$ 0.31	\$	255.53				
			Dec-12	2012	Q4	\$	255.22			1.47%	\$ 0.31	\$	255.53	\$	51.54		
		_															
		7	otal Fund	ding A	dder Re	venu	es Collected	\$	255.22	-	\$ 6.49	\$	261.71	\$	261.71		

 ${\bf Middle sex\ Power\ Distribution\ Corporation\ -\ Newbury}$

This worksheet calculates the interest on OM&A and amortization/depreciation expense, based on monthly data.

Account 1556 - Sub-accounts Operating Expenses, Amortization Expenses, Carrying Charges

	Approved					Account 1556	- Sub-accounts Opera	ating Expenses, A	inortization Expen	ses, Carryin	g Charges	
Prescribed Interest Rates	Deferral and Variance Accounts	CWIP	Date	Year	Quarter	Opening Balance (Principal)	OM&A Expenses	Amortization / Depreciation Expense	Closing Balance (Principal)	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 Q1	0.00%	0.00%	Jan-06	2006	Q1	\$ -				0.00%		
2006 Q2	4.14%	4.68%	Feb-06	2006	Q1	-			-	0.00%	-	-
2006 Q3 2006 Q4	4.59% 4.59%	5.05% 4.72%	Mar-06 Apr-06	2006 2006	Q1 Q2					0.00% 4.14%	-	-
2007 Q1	4.59%	4.72%	May-06	2006	Q2	-			-	4.14%	-	-
2007 Q2	4.59%	4.72%	Jun-06	2006	Q2	-			-	4.14%	-	-
2007 Q3 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06	2006 2006	Q3 Q3	-			-	4.59% 4.59%	-	-
2008 Q1	5.14%	5.18%	Sep-06	2006	Q3	-			-	4.59%	-	-
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006 2006	Q4 Q4	-			-	4.59% 4.59%	-	-
2008 Q3 2008 Q4	3.35%	5.43%	Dec-06	2006	Q4					4.59%		-
2009 Q1	2.45%	6.61%	Jan-07	2007	Q1	-			-	4.59%	-	-
2009 Q2 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007	Q1 Q1					4.59% 4.59%	-	
2009 Q4	0.55%	4.66%	Apr-07	2007	Q2	-			-	4.59%	-	-
2010 Q1	0.55%	4.34%	May-07	2007	Q2	-			-	4.59%	-	-
2010 Q2 2010 Q3	0.55% 0.89%	4.34% 4.66%	Jun-07 Jul-07	2007	Q2 Q3	-				4.59% 4.59%	-	-
2010 Q4	1.20%	4.01%	Aug-07	2007	Q3	-			-	4.59%	-	-
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	-			-	4.59%	-	-
2011 Q2 2011 Q3	1.47% 1.47%	4.29% 4.29%	Oct-07 Nov-07	2007	Q4 Q4	-				5.14% 5.14%	-	-
2011 Q4	1.47%	4.29%	Dec-07	2007	Q4	-			-	5.14%	-	-
2012 Q1 2012 Q2	1.47% 1.47%	4.29% 4.29%	Jan-08 Feb-08	2008	Q1 Q1	-			-	5.14% 5.14%	-	
2012 Q2 2012 Q3	1.47%	4.29%	Mar-08	2008	Q1	-				5.14%	-	-
2012 Q4	1.47%	4.29%	Apr-08	2008	Q2	-			-	4.08%	-	-
			May-08	2008	Q2				-	4.08%	-	-
			Jun-08 Jul-08	2008	Q2 Q3	-			-	4.08% 3.35%	-	-
			Aug-08	2008	Q3	-			-	3.35%	-	-
			Sep-08	2008	Q3	-			-	3.35%	-	-
			Oct-08 Nov-08	2008 2008	Q4 Q4	-			-	3.35% 3.35%	-	-
			Dec-08	2008	Q4	-			-	3.35%	-	-
			Jan-09 Feb-09	2009	Q1 Q1	-			-	2.45% 2.45%	-	-
			Mar-09	2009	Q1					2.45%		
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09 Jun-09	2009	Q2 Q2	-			_	1.00% 1.00%	-	-
			Jul-09	2009	Q3	_			_	0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09 Oct-09	2009	Q3 Q4	-			_	0.55% 0.55%	-	-
			Nov-09	2009	Q4	-			-	0.55%	-	-
			Dec-09	2009	Q4	-			-	0.55%	-	-
			Jan-10 Feb-10	2010	Q1 Q1	-			-	0.55% 0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55%	-	-
			Apr-10	2010	Q2				-	0.55%	-	-
			May-10 Jun-10	2010 2010	Q2 Q2	-			-	0.55% 0.55%	-	-
			Jul-10	2010	Q3	-			-	0.89%	-	-
			Aug-10	2010 2010	Q3 Q3	-			-	0.89%	-	-
			Sep-10 Oct-10	2010	Q4	-			-	0.89% 1.20%	-	-
			Nov-10	2010	Q4	-			-	1.20%	-	-
			Dec-10 Jan-11	2010	Q4 Q1	-			:	1.20% 1.47%	-	-
			Feb-11	2011	Q1				-	1.47%		
			Mar-11	2011	Q1	-			-	1.47%	-	-
			Apr-11 May-11	2011	Q2 Q2					1.47% 1.47%	-	
			Jun-11	2011	Q2	-			-	1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	-
			Aug-11 Sep-11	2011	Q3 Q3	-				1.47% 1.47%	-	-
			Oct-11	2011	Q4	-			-	1.47%	-	-
			Nov-11 Dec-11	2011	Q4	-			-	1.47% 1.47%	-	-
			Jan-12		Q4 Q1	-				1.47%		-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12	2012 2012	Q1 Q2				-	1.47% 1.47%	-	-
			May-12	2012		-			:	1.47%		-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12 Aug-12	2012	Q3 Q3	-				1.47% 1.47%	-	-
			Sep-12	2012						1.47%		-
			Oct-12	2012	Q4	-			-	1.47%	-	-
			Nov-12 Dec-12	2012	Q4 Q4	-				1.47% 1.47%		
			Dec-12	2012	U4	-				1.47 /0	•	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_NEW-LgGS_20120907 Tab: 8A. Opex_Interest_monthly

This worksheet calculates the interest on OM&A and amortization/depreciation expense, in the absence of monthly data.

Year	OM&A (from Sh	neet 5)	Amorti: Expens (from S		ative OM&A nortization se	 ative OM&A nortization	Average Annual Prescribed Interest Rate for Deferral and Variance Accounts (from Sheets 8A and 8B)	Simple I OM&A a Amortiz Expense	ation
2006	\$	-	\$	-	\$ -	\$ -	4.37%	\$	-
2007	\$	-	\$	-	\$ -	\$ -	4.73%	\$	-
2008	\$	-	\$	-	\$ -	\$ -	3.98%	\$	-
2009	\$	9.40	\$	92.25	\$ 101.65	\$ 50.83	1.14%	\$	0.58
2010	\$	7.09	\$	184.50	\$ 293.25	\$ 197.45	0.80%	\$	1.57
2011	\$	8.91	\$	184.50	\$ 486.66	\$ 389.95	1.47%	\$	5.73
2012	\$	9.03	\$	184.50	\$ 680.19	\$ 583.42	1.47%	\$	8.58
Cumulati	ve Interest to	2011						\$	7.89
Cumulati	ve Interest to	2012						\$	16.46

This worksheet calculates the Smart Meter Disposition Rider and the Smart Meter Incremental Revenue Requirement Rate Rider, I applicable. This worksheet also calculates any new Smart Meter Funding Adder that a distributor may wish to request. However, please note that in many 2011 RM decisions, theBoard noted that current funding adders will case on April 30, 2011 and that the Board's expectation is that distributors will file for a final review of prudence at the pricestopportunity. The Board also noted that the SMFA is a tool designed to provide advance funding and to mitigate the anticipated rate impact of smart meter costs when recovery of those ests is approved by the Board. The Board observed that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the term the SMFA was indifficulty designed to fund future investment, and not fully fund prior capital investment. Distributors that seek a new SMFA should provide evidence tosupport its proposal. This would include documentation of where the distributor is with respect to its smart meter deployment program, and reasons as to why the distributors' scircumstances are such that continuation of the SMFA is warranted. Press the "UPDATE WORKSHEET" button after choosing the applicable adders/riders.

Check if applicable

Smart Meter Funding Adder (SMFA)

X Smart Meter Disposition Rider (SMDR)

The SMDR is calculated based on costs to December 31, 2011

Smart Meter Incremental Revenue Requirement Rate Rider (SMIRR)

The SMIRR is calculated based on the incremental revenue requirement associated with the recovery of capital related costs to December 31, 2012 and associated OM&A.

	2006			2007		2008	2009	2010	2011	201	2 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$		\$		\$ 231.51	\$ 428.09	\$ 413.87	\$	399.68	\$ 1,473.15
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$	-	\$	-	\$ 0.58	\$ 1.57	\$ 5.73			\$ 7.89
Sheet 8A (Interest calculated on monthly balances)												\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$		\$ 0.58	\$ 1.57	\$ 5.73			\$ 7.89
SMFA Revenues (from Sheet 8)	\$		\$	1.12	\$	12.00	\$ 36.33	\$ 45.67	\$ 112.15	\$	47.95	\$ 255.22
SMFA Interest (from Sheet 8)	\$	-	\$	-	\$	0.23	\$ 0.20	\$ 0.60	\$ 1.87	\$	3.59	\$ 6.49
Net Deferred Revenue Requirement	\$	-	-\$	1.12	-\$	12.23	\$ 195.56	\$ 383.40	\$ 305.58	\$	348.14	\$ 1,219.32
Number of Metered Customers (average for 2012 test year)											5	

Calculation of Smart Meter Disposition Rider (per metered customer per month)

Years for col	lection or refunding		1		
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	1,081.36		
SMFA Revenues collected from 2006 to 2012 test year (inclusive)			261.71		
	Simple Interest on SMFA Revenues I Revenue Requirement	\$	819.65		
SMDR	November 1, 2012 to October 31, 2013	\$	13.66	>	Match
Check: Fore	ecasted SMDR Revenues	\$	819.60		

Calculation of Smart Meter Incremental Revenue Requirement Rate Rider (per metered customer per month)

Incremental Revenue Requirement for 2012	\$	399.68	\neg	
SMIRR	\$	6.66	_	Match
Check: Forecasted SMIRR Revenues	s	399.60	J	

Entegrus_SMModel_NEW-LgGS_20120907 Tab: 9. SMFA_SMDR_SMIRR

13/13