

Entegrus Powerlines Inc.

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Toll Free: 1-866-804-7325

entegrus.com

November 2, 2012

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

Re: Final Disposition of Smart Meter Deferral/Variance Accounts 1555 & 1556

Draft Rate Order

Rate Zones: (i) Chatham-Kent, (ii) Strathroy, Mount Brydges & Parkhill, (iii) Dutton

and (iv) Newbury

Board File No.: EB-2012-0289

Dear Ms. Walli,

On July 5, 2012, Entegrus Powerlines Inc. ("EPI") filed an application with the Ontario Energy Board (the "Board") seeking approval for changes to the rates that EPI charges for electricity distribution, to be effective November 1, 2012. EPI serves sixteen non-contiguous communities of the former Chatham-Kent Hydro Inc. ("CKH") and Middlesex Power Distribution Corporation ("MPDC"), maintaining four sets of rates.

On November 1, 2012, the Board issued its Decision and Order in the above mentioned file directing EPI to forward a draft Rate Order attaching a proposed Tariff of Rates and Charges reflecting the Board's findings in the Decision. Accordingly, EPI has updated the necessary Smart Meter Models and prepared proposed Tariff Sheets as noted below.

EPI has updated the 11 previously filed Smart Meter Models (the "Models") to correct the cost of service parameters in the General Service > 50 kW Model for SMP¹ and to remove from all Models any savings or efficiencies². The updated models are attached as follows:

- Chatham-Kent ("CK") Residential Attachment A
- CK GS<50 kW Attachment B
- CK GS>50 kW Attachment C
- Strathroy, Mount Bydges & Parkhill ("SMP") Residential Attachment D
- SMP GS<50 kW Attachment E
- SMP GS>50 kW Attachment F
- Dutton, Residential Attachment G
- Dutton GS<50 kW Attachment H
- Newbury Residential Attachment I

¹ Board Findings, Decision and Order, November 1, 2012, Page 5

² Board Findings, Decision and Order, November 1, 2012, Page 7



- Newbury GS<50 kW Attachment J
- Newbury GS>50 kW Attachment K

As directed by the Board, EPI has provided Draft Tariff of Rates and Charges as follows:

- Chatham-Kent Attachment L
- Strathroy, Mount Brydges & Parkhill Attachment M
- Dutton Attachment N
- Newbury Attachment O

If you have any 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]

Andrya Eagen Senior Regulatory Specialist Phone: 519-352-6300 Ext 243 Email: andrya.eagen@entegrus.com

cc: Dan Charron, President
Chris Cowell, Chief Financial and Regulatory Officer
David Ferguson, Director of Regulatory and Administration
James Sidlofsky, Partner, Borden Ladner Gervais LLP
Shelley Grice, VECC

	Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachmer	nt A
Smart Meter CK Resider	

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

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					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 -	S -	<u>s</u> -	\$ 3,268	\$ 4,968	s -	s -	\$ 8,236
, (,						- 1000		-	
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 AS/400 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		Audited Actual	Audited Actual	1,120	1,703	0		\$ 2,823
	Applications Software	Audited Actual	Audited Actual	Audited Actual				Forecast \$ -	\$ 2,823 \$ 2,823
1.4.1 Activiation Fees	Applications Software Asset Type		Audited Actual	Audited Actual	1,120	1,703	0		
1.4.1 Activiation Fees			Audited Actual S - Audited Actual	Audited Actual Audited Actual	1,120	1,703	0		
1.4.1 Activiation Fees Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823
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)		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823 \$ -
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		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823 \$ - \$ -
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		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823 \$ - \$ -
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		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823 \$ - \$ - \$ -
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		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2,823 \$ - \$ - \$ - \$ -
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		\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	\$ -	\$ -	\$ 2.823 \$ - \$ - \$ - \$ - \$ -
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		\$ -	S - Audited Actual	\$ -	1,120 \$ 1,120 Audited Actual	1,703 \$ 1,703 Audited Actual	Audited Actual	Forecast S	\$ 2.823 \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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	Asset Type	\$ -	Audited Actual	\$ -	1,120 \$ 1,120 Audited Actual	1,703 \$ 1,703 Audited Actual	Audited Actual	Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phease provide a descriptive tils and identify nature of begond minimum functionality costs)	Asset Type	Audited Actual	Audited Actual	Audited Actual	1,120 \$ 1,120 Audited Actual	1,703 \$ 1,703 Audited Actual	Audited Actual	Forecast S S S S S	\$ 2.823 \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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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 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phase provide a discriptive list and identify nature of beyond minimum functionality costs) 1.5.1 Costs related to functional depositions in the manufacture of the continuous control of the costs of the cost of the	Asset Type	Audited Actual	Audited Actual	Audited Actual	1,120 \$ 1,120 Audited Actual	1,703 \$ 1,703 Audited Actual	Audited Actual	Forecast S S S S S	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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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 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 discoptive site and dentity nature of begond minimum functionalsy costs) 1.6.1 Costs related to bechnical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42566 1.6.2 Costs for deployment of amart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, rinegration with the MDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	1,120 \$ 1,120 Audited Actual \$ 5 83,183	1,703 \$ 1,703 Audited Actual \$ 1,703 Audited Actual	Audited Actual S - Audited Actual	Forecast S S S S S	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provides a discriptive title and identify nature of legislate in the smart meters or related communications infrastructure that exceed those specified in O.Req 45066 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, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - Audited Actual	S - Audited Actual	\$ 1,120 \$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	1,703 \$ 1,703 Audited Actual \$ -	Audited Actual S Audited Actual	Forecast Forecast S Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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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 Program Management 1.5.6 Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6.1 Costs selected to technical equipment advanced in the control of t	Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - Audited Actual	S - Audited Actual	\$ 1,120 \$ 1,120 Audited Actual \$ \$ 83,183 Audited Actual	1,703 \$ 1,703 Audited Actual \$ -	Audited Actual S Audited Actual	Forecast Forecast S Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ 213,437 \$ - \$ 213,437
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 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 description file and reliefly related of legislating in the small meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of small 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 METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - Audited Actual	S - Audited Actual	\$ 1,120 S 1,120 Audited Actual S 83,183 Audited Actual	1,703 \$ 1,703 Audited Actual \$ 1,30,254 Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast Forecast	\$ 2,823 \$ - \$ - \$ - \$ - \$ 213,437 \$ - \$ - \$ 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	Audited Actual	Audited Actual	Audited Actual	Audited Actual	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)								\$ -
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				585	0	0	0	\$ 585
2.5.6 Other AMI Expenses (please specify)				6,137	1,928	4,187	0	\$ 12,252
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 (Please provide a descriptive title and identify nature of beyond minimum functionality costs)	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	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								\$ -
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 -	s -	\$ 84,570	\$ 128,552	\$ -	\$ -	\$ 213,122
3.1.2 Computer Hardware	\$ -	s -	s -	-\$ 1,856	s -	s -	s -	-\$ 1,856
3.1.3 Computer Software	\$ -	\$ -	\$ -	-\$ 652	\$ -	\$ -	s -	-\$ 652
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	s -	\$ -	\$ -	s -	\$ -
3.1.5 Other Equipment	\$ -	\$ -	s -	s -	s -	\$ -	s -	\$ -
3.1.6 Applications Software					S 1.703	s -		\$ 2.823
	\$ -	\$ -	\$ -	\$ 1,120	\$ 1,703	• -	\$ -	
3.1.7 Total Capital Costs	\$ -	\$ - \$ -	\$ -	\$ 1,120 \$ 83,183	\$ 1,703 \$ 130,254	\$ -	\$ -	\$ 213,437
3.1.7 Total Capital Costs 3.2 OM&A Costs			\$ -					

	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	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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
lotai	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	8.02%	8.02%	7.96%	7.89%	7.31%	7.31%	7.31%
Working Capital Allowance	17.00/	17.00/	1= 00/	15.00/	15.001	15.00/	15.007
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 (%) Tools & Equipment - years	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%	33.33%
roois & 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%
(,							
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%	55%
Computer Equipment - CCA Rate	43%	55%	33%	55%	55%	55%	35%
General Equipment - CCA Class	8	8	8	8	8	8	8
General Equipment - CCA Rate	20%	20%	20%	20%	20%	20%	20%
11.1							
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 - S	Smart Meters	2006		2007	:	2008		2009		2010		2011	2012	and later
Gross Book Va Opening B Capital Ac Retiremen Closing B	Balance Iditions during year (from Smart Meter Costs) hts/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$:	\$ \$	84,570 84,570	\$ \$	84,570 128,552 213,122	\$ \$	213,122	\$ \$	213,122
Accumulated E Opening E Amortizati Retiremen Closing B	Balance ion expense during year its/Removals (if applicable)	\$ - \$ -	\$	-	\$	-	\$ -\$ -\$	2,819	-\$ -\$	2,819 9,923 12,742	-\$ -\$	12,742 14,208 26,950	-\$ -\$	26,950 14,208 41,158
	Balance alance Jet 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 - 0														
Gross Book Va Opening B Capital Ac Retiremen Closing B	Balance dititions during year (from Smart Meter Costs) hts/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$:	\$ -\$ -\$	1,856	-\$ \$ -\$	1,856	-\$ \$ -\$	1,856	-\$ \$ -\$	1,856
Accumulated D Opening B Amortizati Retiremen	Depreciation Balance on expense during year its/Removals (if applicable)	\$ - \$ -	\$:	\$	-	\$	186	\$	186 1,670	\$	1,856 371	\$	2,227 371
Closing B	alance	<u>s</u> -	S	-	s	-	\$ \$	186	-\$	1,856	S S	2,227	S S	2,598 371
Closing B Average N	Jensilice alance let Book Value Computer Software (including Applications Soft	\$ -	\$	-	\$	-	-\$ -\$	1,670 835	\$	835	\$	371 186	\$	742 557
Gross Book Va		waie,												
Opening E Capital Ad	Balance Iditions during year (from Smart Meter Costs) Ints/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$		\$ \$	- 468 468	\$ \$	468 1,703 2,171	\$ \$	2,171	\$ \$ \$	2,171
Accumulated E Opening E Amortizati Retiremen Closing B	Balance ion expense during year nts/Removals (if applicable)	\$ - \$ -	\$ \$		\$ \$	-	\$ -\$	- 78	-\$ -\$	78 440 518	-\$ -\$	518 724 1,241	-\$ -\$	1,241 724 1,965
Net Book Value Opening E Closing B Average N	Balance	\$ - \$ - \$ -	\$ \$:	\$ \$:	\$ \$	390 195	\$ \$ \$	390 1,653 1,022	\$ \$	1,653 929 1,291	\$ \$	929 206 568
Net Fixed Assets - T	ools and Equipment													
Gross Book Va Opening E Capital Ac Retiremen Closing B	Balance Iditions during year (from Smart Meter Costs) hts/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:
Accumulated E Opening E Amortizati Retiremen Closing B	Balance ion expense during year nts/Removals (if applicable)	\$ - \$ -	\$	-	\$ \$	-	\$ \$:	\$ \$	-	\$ \$	· •	\$ \$	•
Net Book Value Opening E Closing B Average N	Balance	\$ - \$ - \$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:
Net Fixed Assets - C														
Gross Book Va Opening E Capital Ad Retiremen Closing B	Balance ditions during year (from Smart Meter Costs) hts/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$	-	\$ \$:	\$ \$		\$ \$:	\$ \$:
Accumulated E Opening E Amortizati Retiremen Closing B	Balance ion expense during year nts/Removals (if applicable)	\$ - \$ - \$ -	\$		\$ \$	-	\$ \$ \$		\$ \$	-	\$ \$		\$ \$	
Net Book Value Opening E Closing B Average N	Balance	\$ - \$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:

Entegrus_SMModel_CK-Res_20121102 4. SM_Assets_and_Rate_Base

5/13

Access No. 5 Freed Access Values (for a Charlet I)		2006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)					_		•	10.070		444.005		100.070		470.000
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	Š	_	\$	_	\$	_	\$	1,996	\$	7,282	\$	9,158	\$	7,482
Preferred Shares	Š	_	\$	_	\$	_	\$.,	\$.,	\$	-,	\$	
Total Return on Capital	\$		\$	_	\$		\$	4,041	\$	13,510	\$	16,990	\$	13,882
			·				·	,-				-,		.,
Operating Expenses	\$	-	\$	-	\$	-	\$	73,227	\$	290,422	\$	251,166	\$	64,754
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	2,819	\$	9,923	\$	14,208	\$	14,208
Computer Hardware	\$	-	\$	-	\$	-	-\$	186	-\$	1,670	-\$	371	-\$	371
Computer Software	\$	-	\$	-	\$	-	\$	78	\$	440	\$	724	\$	724
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														
			•		s		e	73,227		290.422	\$	251.166	•	64.754
Incremental Operating Expenses	\$ \$	-	\$	-	\$	-	\$		\$ \$				\$ \$	64,754
Amortization Expense		-	\$	-	Ď.	-	Þ	2,711		8,693	\$	14,561		14,561
Interest Expense	\$		\$		\$		\$	2,045	\$	6,228	\$	7,833	\$	6,400
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

Chatham-Kent Hydro Inc.

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	s -	\$ -	\$ -	\$ 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	8%	8%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ -	\$ 3,382.81	\$ 11,637.05	\$ 15,848.15	\$ 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	\$ -	\$ -	\$ -	\$ -	-\$ 2,507.58	-\$ 1,128.41	-\$ 507.78
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	-\$ 1,855.70	\$ -	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	-\$ 651.88	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)							
UCC Before Half Year Rule	\$ -		\$ -	-\$ 2,507.58	-\$ 2,507.58 \$	-\$ 1,128.41 \$	-\$ 507.78
Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ -	5 -	\$ -	\$ -	\$ 2,507.58	\$ -\$ 1,128.41	\$ -\$ 507.78
CCA Rate Class	\$ - 45	\$ - 50	۶ - 50	50	-\$ 2,507.58 50	-\$ 1,128.41 50	-\$ 507.78 50
CCA Rate Class CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA	\$ -	\$ -	\$ -	\$ -	-\$ 1,379.17	-\$ 620.63	-\$ 279.28
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 Class CCA Rate	8 20%	8 20%	8 20%	8 20%	8 20%	8 20%	8 20%
CCA Rate	\$	\$ -	\$ _	\$	\$ -	\$	\$ -
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	\$	-	\$	_	\$	-	\$	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 Softwa		-	\$	-	\$	-	-\$	560.02	-\$	1,411.29	-\$	851.27	\$	-
CCA - Other Equipment	<u>\$</u>	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	_	s	_	\$	_	\$	81.751.12	S	200,379.68	\$	186.171.56	\$	171.963.45
Computer Hardware	\$	-	\$	-	\$	-	-\$	1,670.13	\$	-	\$	371.14	\$	742.28
Computer Software	\$				s		s	390.14	s	1,652.87	s	929.30	S	205.73
(Including Application Soft	ware)	-	\$	-	\$	-	Þ	390.14	\$	1,052.87	\$	929.30	2	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 (f	from Sheet 3)	0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Net Amount (Taxable Capi	tal x Rate) \$	-	\$	-	\$	-	\$	136.52	\$	113.42	\$	-	\$	-
Change in Income Taxes F		-	\$	-	\$	-	\$	252.34	\$	1,334.64	\$	2,158.13	\$	2,032.22
Change in OCT	<u>\$</u>	-	\$	-	\$	-	\$	136.52	\$	113.42	\$	-	\$	<u> </u>
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 F		-	\$	-	\$	-	\$	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

Internet Dele-	Approved Deferral and Variance	CWIP	Data			Opening Balance	Funding Adder	Interest	Internet	Clasina Pala	A	Board Approved Smart Meter Funding
Interest Rates	Accounts	ı	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	\$ - \$ -		0.00% S		\$ - \$ -		
2007 Q1	4.59%	4.72%	May-06		Q2 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 Q4	\$ - \$ -		4.59% S	•	\$ - \$ -		
2008 Q2 2008 Q3	4.08% 3.35%	5.18% 5.43%	Oct-06 Nov-06	2006	Q4 Q4	\$ -		4.59% 3	•	\$ -		
2008 Q4	3.35%	5.43%		2006	Q4	\$ -		4.59%		\$ -	\$ -	
2009 Q1	2.45%	6.61%		2007	Q1	\$ -		4.59%	, \$ -	\$ -		
2009 Q2	1.00%	6.61%		2007	Q1	\$ -		4.59%	•	\$ -		
2009 Q3	0.55%	5.67%	Mar-07		Q1	\$ -		4.59%		\$ -		
2009 Q4	0.55%	4.66%	Apr-07		Q2 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		Q3	\$ -		4.59%		\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -		4.59%		\$ -		
2011 Q1	1.47%	4.29%	Sep-07	2007	Q3	\$ -		4.59%	•	\$ -		
2011 Q2	1.47%	4.29%	Oct-07		Q4	\$ -		5.14% 9	•	\$ -		
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		\$ - \$ -	5 -	
2012 Q1 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%		\$ -		
					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%		\$ -		
			Feb-09 Mar-09	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%	•	\$ -		
					Q3	\$ - \$ -		0.55%	•	\$ -		
			Sep-09 Oct-09		Q3 Q4	\$ - \$ -		0.55% S		\$ - \$ -		
			Nov-09		04	\$ -		0.55%		\$ -		
			Dec-09		Q4	\$ -		0.55%		\$ -	\$ -	
			Jan-10		Q1	\$ -		0.55%	•	\$ -		
			Feb-10		Q1	\$ -		0.55%		\$ -		
					Q1	\$ - \$ -		0.55%		\$ - \$ -		
			Apr-10 May-10		Q2 Q2	\$ - \$ -		0.55% S		\$ - \$ -		\$ 0.51
			Jun-10		Q2	\$ -	\$ 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		Q3	\$ 22,680.60	\$ 13,863.99	0.89% 3		\$ 36,561.41		\$ 0.51
			Sep-10		Q3	\$ 36,544.59	\$ 11,888.87	0.89%		\$ 48,460.57		\$ 0.51
			Oct-10		Q4 Q4	\$ 48,433.47	\$ 11,770.09	1.20% 5		\$ 60,251.99		\$ 0.51 \$ 0.51
			Nov-10 Dec-10		Q4 Q4	\$ 60,203.56 \$ 71,472.46	\$ 11,268.90 \$ 26,647.33	1.20% S		\$ 71,532.66 \$ 98,191.26	\$ 98,345.54	\$ 0.51 \$ 0.51
			Jan-11		Q1	\$ 98,119.79	\$ 10,262.51	1.47%		\$ 108,502.50	ψ 50,040.04	\$ 0.51
			Feb-11		Q1	\$ 108,382.30	\$ 11,124.35	1.47%		\$ 119,639.42		\$ 0.51
				2011	Q1	\$ 119,506.65	\$ 14,433.54	1.47%		\$ 134,086.60		\$ 0.51
				2011	Q2	\$ 133,940.20	\$ 10,700.67	1.47%		\$ 144,804.95		\$ 0.51
				2011	Q2	\$ 144,640.87 \$ 160,236.42	\$ 15,595.55	1.47% 5		\$ 160,413.61		\$ 0.96
				2011	Q2 Q3	\$ 160,236.42 \$ 183,514.27	\$ 23,277.85 \$ 22,055.13	1.47% 5		\$ 183,710.56 \$ 205,794.20		\$ 0.96 \$ 0.96
			Aug-11		Q3	\$ 205,569.40	\$ 27,025.64	1.47%		\$ 232,846.86		\$ 0.96
			Sep-11		Q3	\$ 232,595.04	\$ 24,907.36	1.47%		\$ 257,787.34		\$ 0.96
			Oct-11		Q4	\$ 257,502.41	\$ 22,059.36	1.47%		\$ 279,877.21		\$ 0.96
			Nov-11		Q4	\$ 279,561.77	\$ 27,655.98	1.47%		\$ 307,560.21		\$ 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 and Variance					0	pening Balance	Fı	ınding Adder	Interest						pproved er Fundina
Interest Rates	Accounts	CWIP	Date	Year	Quarter	-	(Principal)		Revenues	Rate	Interest	Clo	sing Balance	Anr	nual amounts	om Tariff)
			Jan-12		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	
			Total Fund	ding A	dder Re	venu	ues Collected	\$	505,514.86	=	\$ 9,922.20	\$	515,437.06	\$	515,437.06	

Entegrus_SMModel_CK-Res_20121102 Tab: 8. Funding_Adder_Revs

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 - C	oub-accounts Opera	aung Expenses, A	mortization Expen	oco, 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		Q1	\$ -				0.00%		
2006 Q1 2006 Q2	4.14%	4.68%	Feb-06	2006 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 Q1	4.59%	4.72%	Jun-06	2006	Q2 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 Q1	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	Q4 Q1	-			-	4.59% 4.59%		
2009 Q1 2009 Q2	1.00%	6.61%	Feb-07	2007 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 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 2011 Q1	1.20% 1.47%	4.01% 4.29%	Aug-07 Sep-07	2007 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 2012 Q1	1.47% 1.47%	4.29% 4.29%	Dec-07 Jan-08	2007	Q4 Q1	-				5.14% 5.14%	-	-
2012 Q1	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	2008 2008	Q2 Q2	-			-	4.08% 4.08%		-
			May-08 Jun-08	2008	Q2					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	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 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 2010	Q4 Q1	-				0.55% 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 Sep-10	2010 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	2010	Q4 Q1				:	1.20%		
			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 Aug-11	2011	Q3 Q3	-			_	1.47% 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 2012	Q1 Q2	-				1.47% 1.47%	-	
			May-12	2012	Q2 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 2012	Q4 Q4	-			-	1.47% 1.47%	-	-
			Dec-12	2012	U4	-				1.4170	-	-

Entegrus_SMModel_CK-Res_20121102 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)	Expe	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, 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 IRM decisions, the Board 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 entirest opportunity. 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 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 the SMFA was inclinately designed to fund 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

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	112 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)	S		-	\$	-	\$	-	\$ 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	\$ 505,514.8
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	\$ 271,101.3
Number of Metered Customers (average for 2012 test year)												28649	

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

Years for co	llection or refunding		1	
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	690,585.82	
SMFA Reve	nues 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	
Check: For	ecasted SMDR Revenues	s	175.331.88	_

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

Entegrus_SMModel_CK-Res_20121102 Tab: 9. SMFA_SMDR_SMIRR

		Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
	Attachment B	}
	Smart Meter Mo 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.

		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	s -
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 -	<u>s</u> -	\$ 12,012	\$ 16,123	\$ 1,770	s -	\$ 29,905
, (,					-	- 10,000		-	
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 AS/400 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									s -
1.5.4 Integration									\$ -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
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									
(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		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
	Computer Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
infrastructure that exceed those specified in O.Reg 425/06	Computer Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ -
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	Computer Software Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ - \$ -
infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
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,		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ -
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		Audited Actual	Audited Actual	Audited Actual		Audited Actual	Audited Actual	Forecast \$ -	\$ - \$ -
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		Audited Actual	Audited Actual	\$ -	\$ -	\$ ·	\$ ·	\$ ·	s - s -
infrastructure that exceed those specified in O.Reg 42506 16.2. Costs for deployment of smart meters to customers other than residential and small general service 16.3. 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		Audited Actual	Audited Actual	\$ -	\$ -	\$ ·	\$ ·	\$ ·	\$ - \$ -
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)		\$ - \$ ·	\$ ·	<u>\$</u> .	\$ 533,344 Audited Actual	\$ 715,869 Audited Actual	\$ 78,579 Audited Actual	\$ -	\$ - \$ - \$ 1,327,792
Infrastructure that exceed 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 TOU rate implementation, CIS system upgrades, web presentation, integration with the INDMR, 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 revertication costs, etc.)		\$ - \$ ·	\$ ·	<u>\$</u> .	\$ 533,344	\$ 715.869	\$ 78.579	\$ - \$ ·	\$ - \$ 1,327,792 \$ 12,836
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)		\$ - \$ ·	\$ ·	<u>\$</u> .	\$ 533,344 Audited Actual	\$ 715,869 Audited Actual	\$ 78,579 Audited Actual	\$ -	\$ - \$ - \$ 1,327,792

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 2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
2.2.1 Maintenance								s -
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.)				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								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								s -
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 (please specify)				665	209	454	0	\$ 1,328
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 728	\$ 209	\$ 454	\$ -	\$ 1,391
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 7,308	\$ 5,513	\$ 6,923	\$ 7,017	\$ 26,760
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	\$ - Audited Actual	\$ Audited Actual	\$ -	\$ 7,308 Audited Actual	\$ 5,513 Audited Actual	\$ 6,923 Audited Actual	\$ 7,017	\$ 26,760
							\$ 7,017	\$ 26,760 \$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptor title and identify mature of beyond minimum functionality costs) 2.6.1 Costs related to the chinical capabilities in the smart meters or related communications							\$ 7,017	
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of deprond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the samart maters 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							\$ 7,017	\$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive list and identify nature of deproof minimum functionality costs) 2.6.1 Costs related to technical capabilities in the mant maters or related communications infrastructure that exceed those specified in O.Reg 425/06 2.6.2 Costs for deployment of smart maters to customers other than residential and small general service 2.6.3 Costs for TOU rate implementation. CIS system upgrades, web presentation,				Audited Actual	Audited Actual	Audited Actual		s -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive list and identify nature of deproof minimum functionality costs) 2.6.1 Costs related to technical capabilities in the mant maters or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of smart maters 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.				Audited Actual	Audited Actual	Audited Actual		\$ - \$ - \$ 46,879
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of abjoint minimum functionality costs) 2.6.1 Costs related to suchrical expabilities in the samet 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs	Audited Actual	Audited Actual		Audited Actual 627 \$ 627	Audited Actual 25,958 \$ 25,958	Audited Actual 20,294 \$ 20,294	0	\$ - \$ 46,879 \$ 46,879
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of abjoint minimum functionality costs) 2.6.1 Costs related to scherical capabilities in the samet maters or related communications infrastructure that exceed those specified in O.Reg 425/96 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. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3 Aggregate Smart Meter Costs by Category	Audited Actual	Audited Actual		Audited Actual 627 \$ 627	Audited Actual 25,958 \$ 25,958	Audited Actual 20,294 \$ 20,294	0	\$ - \$ 46,879 \$ 46,879
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of abjoint minimum functionality costs) 2.6.1 Costs related to suchrical expabilities in the samet 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs	Audited Actual	Audited Actual		Audited Actual 627 \$ 627	Audited Actual 25,958 \$ 25,958	Audited Actual 20,294 \$ 20,294	0	\$ - \$ 46,879 \$ 46,879
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of abjorder minimum functionality costs) 2.6.1 Costs related to technical capabilities in the samart 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 MUMAF, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3 Aggregate Smart Meter Costs by Category 3.1 Capital	Audited Actual	Audited Actual	Audited Actual	Audited Actual 627 \$ 627 \$ 7,935	Audited Actual 25,958 \$ 25,958 \$ 31,471	Audited Actual 20,294 \$ 20,294 \$ 27,217	0 \$. \$ 7,017	\$ - \$ 46.879 \$ 46.879 \$ 73.639
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive tile and identify nature of abproximationality costs) 2.6.1 Costs related to technical copabilities in the samt materia 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 MOMEA, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3 Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 627 \$ 627 \$ 7,935	Audited Actual 25,958 \$ 25,958 \$ 31,471 \$ 664,892	Audited Actual 20,294 \$ 20,294 \$ 27,217 \$ 72,983	\$ 7,017	\$ - \$ 46,879 \$ 46,879 \$ 73,639
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and develop realized or beginned institute in the control of the co	Audited Actual	Audited Actual S - S - S -	Audited Actual	Audied Actual 627 \$ 627 \$ 7,935 \$ 495,364 \$ 30,300	Audited Actual 25,968 \$ 25,968 \$ 31,471 \$ 664,892 \$ 40,669	Audited Actual 20,294 \$ 20,294 \$ 27,217 \$ 72,983 \$ 4,464	0 <u>\$.</u> \$ 7,017	\$ - \$ 46,879 \$ 46,879 \$ 73,639 \$ 1,233,239 \$ 75,433
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of beginned minimum functionality costs) 2.6.1 Costs related to technical expabilities in the mant maters or related communications infrastructure that exceed those specified in O.Reg 42506 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. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware 3.1.3 Computer Software	Audited Actual \$ - \$ - \$ - \$ - \$ -	Audited Actual S - S - S - S -	Audited Actual S - S - S - S -	Audited Actual 627 \$ 627 \$ 7,935 \$ 495,364 \$ 30,300 \$ 4,425	Audited Actual 25,958 \$ 25,958 \$ 31,471 \$ 664,892 \$ 40,669 \$ 5,939	Audited Actual 20,294 \$ 20,294 \$ 27,217 \$ 72,983 \$ 4,464 \$ 652	0 0 <u>\$ -</u> <u>\$ 7,017</u>	\$ - \$ 46.879 \$ 46.879 \$ 73.639 \$ 1.233.239 \$ 75.433 \$ 11.016
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of beginned minimum functionality costs) 2.6.1 Costs related to technical expabilities in the mant meters or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of smart meters to customers other than residential and small general service 2.6.3. Costs for TOU trate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1. Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware 3.1.3 Computer Hardware 3.1.4 Tools & Equipment	Audited Actual	Audited Actual S - S - S - S - S -	Audited Actual S - S - S - S - S -	Audited Actual 627 \$ 627 \$ 7,935 \$ 495,364 \$ 30,300 \$ 4,425 \$	Audited Actual 25,958 \$ 25,958 \$ 31,471 \$ 664,892 \$ 40,669 \$ 5,939 \$.	Audited Actual 20,294 \$ 20,294 \$ 27,217 \$ 72,983 \$ 4,464 \$ 652 \$ -	\$ 7,017 \$ 7,017	\$ - \$ 46,879 \$ 46,879 \$ 73,639 \$ 73,433 \$ 11,016 \$
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of bejond minimum functionally costs) 2.6.1 Costs related to technical expabilities in the samet materia or related communications infrastructure that exceed froce 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware 3.1.3 Computer Software 3.1.4 Tools & Equipment 3.1.5 Other Equipment	Audited Actual	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual 627 \$ 627 \$ 7,935 \$ 495,364 \$ 30,000 \$ 4,425 \$.	25,958 \$ 25,958 \$ 31,471 \$ 664,892 \$ 40,669 \$ 5,939 \$ -	\$ 20,294 \$ 20,294 \$ 27,217 \$ 72,983 \$ 4,464 \$ 652 \$ - \$ 490 \$ 78,579	\$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ 46.879 \$ 73.639 \$ 1.233.239 \$ 75.433 \$ 11.016 \$ - \$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive list and identify nature of abjoint minimum functionality costs) 2.6.1 Costs related to schricinal capabilities in the samet meters or related communications infrastructure that exceed those specified in O.Reg 425/96 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 MOMAK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter Costs by Category 3.1.2 Computer Hardware 3.1.3 Computer Hardware 3.1.4 Tools & Equipment 3.1.5 Other Equipment 3.1.5 Other Equipment	Audited Actual	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual 627 \$ 627 \$ 7,335 \$ 495,364 \$ 30,300 \$ 4,425 \$ - \$ 3,255	\$ 25,958 \$ 25,958 \$ 31,471 \$ 664,892 \$ 40,669 \$ 5,939 \$ - \$ 4,369	20,294 \$ 20,294 \$ 27,217 \$ 72,983 \$ 4,464 \$ 652 \$ - \$ 480	0 S S 7,017 S S S S	\$ - \$ 46.879 \$ 46.879 \$ 73.639 \$ 1.233.239 \$ 75.433 \$ 11.016 \$ - \$ \$. \$

	2006	2007	2008	2009	2010	2011	2012 and later
Cost of Capital	2000	2001	2000	2000	2010	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%
lotai	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	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)	13.076	13.076	13.076	13.076	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 (%) Tools & Equipment - years	33.33%	33.33%	33.33%	33.33% 10	33.33% 10	33.33%	33.33%
- 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%
Company Equipment Contract	-10 /0	0070	0070	3070	3370	3370	3070
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	2008	2009	2010	2011	2012 and later
Gross Book Value Openina Balance Capital Additions during year (from Smart Meter Costs) Retrements Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ 495,364 \$ 495,364	\$ 495,364 \$ 664,892 \$ 1,160,256	\$ 1,160,256 \$ 72,983 \$ 1,233,239	\$ 1,233,239 \$ - \$ 1,233,239
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - -\$ 16,512 -\$ 16,512	-\$ 16,512 -\$ 55,187 -\$ 71,699	-\$ 71,699 -\$ 79,783 -\$ 151,483	-\$ 151,483 -\$ 82,216 -\$ 233,699
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ 478,852 \$ 239,426	\$ 478,852 \$ 1,088,556 \$ 783,704	\$ 1,088,556 \$ 1,081,756 \$ 1,085,156	\$ 1,081,756 \$ 999,540 \$ 1,040,648
Net Fixed Assets - Computer Hardware							
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 30,300 \$ 30,300	\$ 30,300 \$ 40,669 \$ 70,969	\$ 70,969 \$ 4,464 \$ 75,433	\$ 75,433 \$ - \$ 75,433
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable)	s - s -	\$ -	\$ - \$ -	\$ - -\$ 3,030	-\$ 3,030 -\$ 10,127	-\$ 13,157 -\$ 14,640	-\$ 27,797 -\$ 15,087
Closing Balance Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$	\$ - \$ - \$	\$ - \$ - \$ -	\$ 3,030 \$ - \$ 27,270 \$ 13,635	\$ 27,270 \$ 57,812 \$ 42,541	\$ 27,797 \$ 57,812 \$ 47,636 \$ 52,724	\$ 47,636 \$ 32,549 \$ 40,093
Net Fixed Assets - Computer Software (including Applications Sof	tware)	•	, i	Ψ 10,000	42,041	V 02,724	40,000
Gross Book Value Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 7,680	\$ 7,680 \$ 10,309	\$ 17,989 \$ 1,132	\$ 19,120 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 7,680	\$ 17,989	\$ 19,120	\$ 19,120
Accumulated Depreciation Opening Balance Amortization expense during year Retirements/Removals (if applicable) Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 1,280	-\$ 1,280 -\$ 4,278 -\$ 5,558	-\$ 5,558 -\$ 6,185 -\$ 11,743	-\$ 11,743 -\$ 6,373 -\$ 18,117
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ -	\$ - \$ 6,400 \$ 3,200	\$ 6,400 \$ 12,431 \$ 9,415	\$ 12,431 \$ 7,377 \$ 9,904	\$ 7,377 \$ 1,004 \$ 4,191
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 Baliance Amortization expense during year Retirements/Removals (if applicable) Closing Baliance	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ -
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$	\$ - \$ - \$ -	\$ - \$ - \$ -

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Entegrus_SMModel_CK-SmGS_20121102 4. SM_Assets_and_Rate_Base

	2	006		2007		2008		2009		2010		2011	201	12 and Later
Average Net Fixed Asset Values (from Sheet 4) Smart Meters Computer Hardware Computer Software Tools & Equipment Other Equipment	\$ \$ \$ \$	- - - -	\$ \$ \$ \$	-	\$ \$ \$ \$	- - - -	\$ \$ \$ \$	239,426 13,635 3,200 -	\$ \$ \$ \$	783,704 42,541 9,415 -	\$ \$ \$ \$	1,085,156 52,724 9,904 -	\$ \$ \$ \$	1,040,648 40,093 4,191 -
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	256,261	\$	835,660	\$	1,147,784	\$	1,084,931
Working Capital Operating Expenses (from Sheet 2) Working Capital Factor (from Sheet 3) Working Capital Allowance	\$ \$	- 15% -	\$	- 15% -	\$	- 15% -	\$	7,935 15% 1,190	\$	31,471 15% 4,721	\$	27,217 15% 4,083	\$	7,017 15% 1,053
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	257,451	\$	840,381	\$	1,151,867	\$	1,085,984
Return on Rate Base Capital Structure Deemed Short Term Debt Deemed Long Term Debt	\$ \$	- -	\$ \$	- -	\$ \$	- -	\$	- 145,975	\$ \$	33,615 470,613	\$ \$	46,075 645,045	\$	43,439 608,151
Equity Preferred Shares	\$ \$		\$ \$	-	\$ \$	-	\$	111,476	\$ \$	336,152	\$ \$	460,747	\$ \$	434,394
Total Capitalization	\$	-	\$		\$		\$	257,451	\$	840,381	\$	1,151,867	\$	1,085,984
Return on Deemed Short Term Debt Deemed Long Term Debt Equity Preferred Shares Total Return on Capital	\$ \$ \$	- - - -	\$ \$ \$	- - - -	\$ \$ \$	- - - -	\$ \$ \$ \$ \$ \$	10,277 10,033 - 20,310	\$ \$ \$	696 27,625 33,111 - 61,432	\$ \$ \$	954 37,864 45,384 - 84,201	\$ \$ \$	899 35,698 42,788 - 79,385
Operating Expenses	\$	-	\$	-	\$	-	\$	7,935	\$	31,471	\$	27,217	\$	7,017
Amortization Expenses (from Sheet 4) Smart Meters Computer Hardware Computer Software Tools & Equipment Other Equipment Total Amortization Expense in Year	9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	- - - -	\$ \$ \$ \$ \$	- - - - -	s s s s s	- - - -	****	16,512 3,030 1,280 - - - 20,822	\$ \$ \$ \$ \$ \$ \$ \$	55,187 10,127 4,278	\$ \$ \$ \$	79,783 14,640 6,185	\$ \$ \$ \$ \$	82,216 15,087 6,373 - - 103,676
·										,		,		
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	49,067	\$	162,495	\$	212,026	\$	190,078
Calculation of Taxable Income Incremental Operating Expenses Amortization Expense Interest Expense Net Income for Taxes/PILs	\$ \$ \$	- - -	\$ \$ \$	- - - -	\$ \$ \$	- - -	\$ \$	7,935 20,822 10,277 10,033	\$ \$ \$	31,471 69,592 28,321 33,111	\$ \$ \$	27,217 100,608 38,818 45,384	\$ \$	7,017 103,676 36,598 42,788
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	802.29	\$	4,059.49	\$	11,166.50	\$	17,167.53
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	49,869	\$	166,554	\$	223,193	\$	207,246

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	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 495,364.29	\$ 475,549.71 \$ 664,891.51	\$ 1,075,801.58 \$ 72,982.91	\$ 1,059,801.05 \$ -
Retirements/Removals (if applicable)							
UCC Before Half Year Rule	\$ -		\$ -	\$ 495,364.29	\$ 1,140,441.22	\$ 1,148,784.49	\$ 1,059,801.05
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 247,682.14	\$ 332,445.75	\$ 36,491.45	\$ -
Reduced UCC	\$	\$ -	\$	\$ 247,682.14	\$ 807,995.47	\$ 1,112,293.04	\$ 1,059,801.05
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate CCA	8%	8%	8%	8% \$ 19,814.57	8% \$ 64,639.64	8% \$ 88,983.44	8% \$ 84,784.08
Closing UCC	<u> </u>	<u> </u>	<u>\$</u> -	\$ 475,549.71	\$ 1,075,801.58	\$ 1,059,801.05	\$ 975,016.96
Closing UCC	3 -	<u> </u>	<u> </u>	\$ 475,549.71	\$ 1,075,801.58	\$ 1,059,801.05	\$ 975,016.96
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
OCC - Computer Equipment	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	rorecasi
Opening UCC	s -	\$ -	\$ -	S -	\$ 25,175,38	\$ 45,120,01	\$ 24,013.14
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 30,299.67	\$ 40,669.05	\$ 4,464.10	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ 4,424.99	\$ 5,939.35	\$ 651.94	\$ -
Retirements/Removals (if applicable)							
UCC Before Half Year Rule	\$ -		\$ -	\$ 34,724.66	\$ 71,783.78	\$ 50,236.06	\$ 24,013.14
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 17,362.33	\$ 23,304.20	\$ 2,558.02	\$
Reduced UCC	\$ -	\$ -	\$ -	\$ 17,362.33	\$ 48,479.58	\$ 47,678.03	\$ 24,013.14
CCA Rate Class	45	50 55%	50 55%	50	50	50	50
CCA Rate CCA	45%	55%	55%	55%	55%	55%	55%
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
Closing OCC	<u> </u>	<u> </u>	<u> </u>	\$ 25,175.56	φ 43,120.01	φ 24,013.14	φ 10,000.91
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
OCC - General Equipment	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	rorccust
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	<u>\$</u> -		<u> </u>	<u>\$</u> -	\$ -	\$ -	<u>\$</u> -
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	\$	-	\$	-	\$	_	\$	10,032.88	\$	33,111.01	\$	45,383.54	\$	42,787.76
	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	\$	28,360.92	\$	48,232.60
	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	\$	8,011.96	\$	12,661.06
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		•		s	6.400.20	s	12,430.64	s	7.377.30	s	1.003.84
	(Including Application Software)	\$	-	Þ	-	\$	-	Þ	6,400.20	9	12,430.64	Þ	7,377.30	\$	1,003.84
	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	\$	8,011.96	\$	12,661.06
	Change in OCT	\$	-	\$	-	\$	-	\$	869.49	\$	650.52	\$	-	\$	-
	PILs	\$	-	\$	-	\$	-	\$	824.46	\$	3,002.71	\$	8,011.96	\$	12,661.06
0	Um DU a														
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	\$	11,166.50	\$	17,167.53
	Change in OCT	\$	-	\$	-	\$	-	\$	869.49	\$	650.52	\$		\$	
	PILs	\$	•	\$	-	\$	•	\$	802.29	\$	4,059.49	\$	11,166.50	\$	17,167.53

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	Interes	t C	losing 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		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% 4.59%		- \$ - \$			
2007 Q3 2007 Q4	5.14%	5.18%	Aug-06		Q3	\$ -		4.59%		- ş			
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 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07		Q1 Q1	\$ - \$ -		4.59% 4.59%		- \$ - \$			
2009 Q3 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	2007	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	\$ -			\$	- \$			
2011 Q3 2011 Q4	1.47%	4.29%	Nov-07		Q4 Q4	\$ - \$ -		5.14% 5.14%		- \$ - \$		\$ -	
2011 Q4 2012 Q1	1.47% 1.47%	4.29%	Dec-07 Jan-08		Q4 Q1	\$ -		5.14%		- ş		5 -	
2012 Q1	1.47%	4.29%	Feb-08		01	\$ -		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	2008	Q2	\$ -		4.08%	\$	- \$	-		
			Jun-08	2008	Q2	\$ -		4.08%	\$	- \$	-		
				2008	Q3	\$ -			\$	- \$			
				2008	Q3	\$ -		3.35%		- \$			
				2008	Q3	\$ -		3.35%		- \$			
			Oct-08 Nov-08	2008	Q4 Q4	\$ - \$ -		3.35% 3.35%		- \$ - \$			
			Dec-08		Q4 Q4	\$ -		3.35%		- \$		\$ -	
					Q1	\$ -		2.45%		- \$		Ψ	
			Feb-09		Q1	\$ -		2.45%		- \$			
			Mar-09		Q1	\$ -		2.45%		- \$			
			Apr-09	2009	Q2	\$ -		1.00%	\$	- \$			
			May-09		Q2	\$ -		1.00%	*	- \$			
			Jun-09		Q2	\$ -		1.00%		- \$			
			Jul-09		Q3	\$ - \$ -		0.55%		- \$			
			Aug-09 Sep-09		Q3 Q3	\$ -		0.55% 0.55%		- \$ - \$			
				2009	Q4	\$ -		0.55%		- \$			
				2009	04	\$ -		0.55%		- \$			
			Dec-09		Q4	\$ -		0.55%	\$	- \$	-	\$ -	
			Jan-10	2010	Q1	\$ -		0.55%	\$	- \$	-		
			Feb-10		Q1	\$ -		0.00,0	\$	- \$			
			Mar-10		Q1	\$ -			Ψ	- \$			
			Apr-10		Q2	\$ -		0.55%		- \$			¢ 0.54
			May-10 Jun-10		Q2 Q2	\$ - \$ -	\$ 2.14	0.55% 0.55%		- \$ - \$			\$ 0.51 \$ 0.51
			Jul-10		Q2 Q3	\$ 2.14	\$ 2,118.98	0.89%		- ş			\$ 0.51
			Aug-10		Q3	\$ 2,121.13	\$ 1,435.34	0.89%		1.57 \$			\$ 0.51
			Sep-10		Q3	\$ 3,556.47	\$ 1,170.41	0.89%	\$ 2	2.64 \$	4,729.53		\$ 0.51
			Oct-10	2010	Q4	\$ 4,726.89	\$ 1,167.71	1.20%		1.73 \$			\$ 0.51
			Nov-10		Q4	\$ 5,894.60	\$ 1,166.57	1.20%		5.89 \$			\$ 0.51
				2010	Q4	\$ 7,061.18	\$ 2,862.78			7.06 \$		\$ 9,945.85	\$ 0.51
				2011	Q1	\$ 9,923.96 \$ 11.025.95	\$ 1,101.98 \$ 1,149.98	1.47% 1.47%		2.16 \$ 3.51 \$			\$ 0.51 \$ 0.51
			Feb-11 Mar-11	2011	Q1 Q1	\$ 11,025.95 \$ 12,175.93	\$ 1,149.98 \$ 1,288.07	1.47%		3.51 \$ 4.92 \$			\$ 0.51
			Apr-11		Q1 Q2	\$ 12,175.93 \$ 13,464.01	\$ 1,266.07	1.47%		1.92 \$ 6.49 \$			\$ 0.51
			May-11		Q2	\$ 14,561.86	\$ 1,439.86	1.47%		7.84 \$			\$ 0.96
			Jun-11		Q2	\$ 16,001.73	\$ 2,374.32	1.47%		9.60 \$			\$ 0.96
			Jul-11		Q3	\$ 18,376.05	\$ 2,396.61	1.47%		2.51 \$			\$ 0.96
			Aug-11		Q3	\$ 20,772.67	\$ 2,635.89	1.47%	\$ 25	5.45 \$	23,434.01		\$ 0.96
			Sep-11		Q3	\$ 23,408.56	\$ 2,566.26	1.47%		3.68 \$			\$ 0.96
			Oct-11		Q4	\$ 25,974.83	\$ 2,372.51	1.47%		1.82 \$			\$ 0.96
			Nov-11		Q4	\$ 28,347.34	\$ 2,724.85	1.47%		1.73 \$		0.5744.00	\$ 0.96
			Dec-11	2011	Q4	\$ 31,072.20	\$ 4,317.89	1.47%	φ 38	3.06 \$	35,428.15	\$ 25,741.90	\$ 0.96

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

							ount root out t		rant rananing rado										
	Approved Deferral and Variance	CWIP				Oı	pening Balance	ı	Funding Adder	Interest								l Approve	
Interest Rates	Accounts	01111	Date	Year	Quarter		(Principal)		Revenues	Rate		Interest	Clos	ing Balance	Ann	ual amounts	Adder	(from Tar	riff)
			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	ding A	dder Re	venu	ies 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

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	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 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	5.14%	5.18%	Aug-06	2006	Q3	-			-	4.59%	-	
2008 Q1 2008 Q2	5.14% 4.08%	5.18% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4	-				4.59% 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	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	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	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 Q1 2012 Q2	1.47%	4.29%	Feb-08	2008	Q1 Q1	-			[5.14%	-	
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 Q2	-			-	4.08% 4.08%	-	
			Jun-08 Jul-08	2008	Q2 Q3	-				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 2009	Q2 Q2	-				1.00% 1.00%	-	
			Jun-09	2009	Q2	-			-	1.00%	-	-
			Jul-09	2009	Q3	-			-	0.55%	-	-
			Aug-09 Sep-09	2009 2009	Q3 Q3	-			-	0.55% 0.55%	-	-
			Oct-09	2009	Q3 Q4	-				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	01	-				0.55%	-	
			Apr-10	2010	Q2	-			-	0.55%	-	-
			May-10	2010	Q2	-			-	0.55%	-	
			Jun-10 Jul-10	2010	Q2 Q3	-			-	0.55% 0.89%	-	
			Aug-10	2010	Q3 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	2010	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 Oct-11	2011	Q3 Q4	-				1.47% 1.47%	-	
			Nov-11	2011	Q4 Q4	-			[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			-]	1.47%	-	
			May-12			-			-	1.47%	-	
			Jun-12	2012	Q2	-			-	1.47%	-	
			Jul-12			-			-	1.47%	-	
			Aug-12 Sep-12	2012	Q3 Q3	-				1.47% 1.47%	-	
			Oct-12	2012		-			[1.47%	-	
			Nov-12	2012	Q4	-			-	1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-

Entegrus_SMModel_CK-SmGS_20121102 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 In 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)	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	\$	27,216.72	\$	100,608.18	\$ 257,644.95	\$ 193,732.50	1.47%	\$	2,847.87
2012	\$	7,016.89	\$	103,675.95	\$ 368,337.78	\$ 312,991.37	1.47%	\$	4,600.97
Cumulati	ve Interest	to 2011						\$	3,643.75
Cumulati	ve Interest	to 2012						\$	8.244.72

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 IRM decisions, the Board 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 entirest opportunity. 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 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 the SMFA was inclinately designed to fund 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

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	20	12 and later		Total		
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$	-	\$			\$	49,868.88	\$	166,554.31	\$	223,192.84	\$	207,245.78	\$	646,861.81		
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$	-	\$ 	-	\$			\$	163.56	\$	632.33	\$	2,847.87			\$	3,643.75		
Sheet 8A (Interest calculated on monthly balances)																\$	-		
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$		-	\$	163.56	\$	632.33	\$	2,847.87			\$	3,643.7		
SMFA Revenues (from Sheet 8)	\$	-	\$	-	\$		-	\$	-	\$	9,923.96	\$	25,466.13	\$	16,927.38	\$	52,317.4		
SMFA Interest (from Sheet 8)	\$	-	\$	-	\$			\$		\$	21.89	\$	275.77	\$	718.50	\$	1,016.1		
Net Deferred Revenue Requirement	\$	-	\$		\$			\$	50,032.44	\$	157,240.78	\$	200,298.81	\$	189,599.90	\$	597,171.9		
Number of Metered Customers (average for 2012 test year)															3083				

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

Years for co	llection or refunding		3.5		
	cremental Revenue Requirement from 2006 to December 31, 2011	\$	443,259.78		
	enues collected from 2006 to 2012 test year (inclusive)	\$	53,333.63		
	Simple Interest on SMFA Revenues d Revenue Requirement	\$	389,926.15		
SMDR	November 1, 2012 to April 30, 2016	\$	3.01	_	Matc
Check: For	ecasted SMDR Revenues	s	389.752.86		

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

Incremental Revenue Requirement for 2012	\$ 207,245.78)	
SMIRR	\$ 5.60	_	Match
Check: Forecasted SMIRR Revenues	\$ 207,177.60 _	J	

13/13

	Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachm	ent C
Smart Mete	er Model
CK GS>5	UKW

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	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					144	65	67		276
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	0	144	65	67	0	276
1 Capital Costs	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable calculations	Audited Actual	Forecast						
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter				107,132	48,358	49,846		\$ 205,337
1.1.2 Installation Costs (may include socket kits, labour, vehicle, benefits, etc.)	Smart Meter				67,615	30,521	31,460		\$ 129,595
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)		\$ -	\$ -	\$ -	\$ 174,747	\$ 78,879	\$ 81,306	\$ -	\$ 334,932
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.)									s -
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		s -	\$ -	\$ -	\$ -	<u>s</u> -	\$.	\$.	<u>s</u> -
Total Advanced metering regional concerts (Amire) (modeles 244)									
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Forecast						
1.3.1 Computer Hardware	Computer Hardware				3,199	1,444	1,489		\$ 6,132
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)		\$ -	\$ -	\$ -	\$ 3,199	\$ 1,444	\$ 1,489	\$ -	\$ 6,132
							<u> </u>		
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Forecast						
1.4.1 Activiation Fees	Applications Software				5,723	2,583	2,663		\$ 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						
1.5.1 Customer Equipment (including repair of damaged equipment)	Smart Meter				1,397	631	650		\$ 2,678
1.5.2 AMI Interface to CIS									s -
1.5.3 Professional Fees									s -
1.5.4 Integration									\$ -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 1,397	\$ 631	\$ 650	\$ -	\$ 2,678
Total Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 185,067	\$ 83,537	\$ 86,108	\$ -	\$ 354,712
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY		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								
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								\$ -
1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.									s -
Total Capital Costs Beyond Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -	\$ 185,067	\$ 83,537	\$ 86,108	\$ -	\$ 354,712
2 OM&A Expenses									
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		Audited Actual	Forecast						
2.1.1 Maintenance (may include mater reverification costs, etc.)									
(may maked make reventable const, etc.)					527	494	CE4	0	
2.1.2 Other (please specify)					527	424	651	0	
2.1.2 Other (please specify) Total Incremental AMCD OM&A Costs		\$	<u>s</u>	<u>s</u>	\$ 527	\$ 424	\$ 651	0 S	\$ 1,602 \$ - \$ 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.

Smart Meter Capital Cost and Operational Expense Data 22 ADVANCED METERNG REGIONAL COLLECTOR (AMRC) (includes LAN)	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	Total
2.2.1 Maintenance								\$ -
2.2.2 Other (please specify)								ş -
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)								s -
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)								\$ -
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				8	0	0	0	\$ 8
2.5.6 Other AMI Expenses (please specify)				83	26	57		\$ 166
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 91	\$ 26	\$ 57	\$ -	\$ 174
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 912	\$ 688	\$ 864	\$ 876	\$ 3,340
2.6 OMBA COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Pleas provide a descriptive tills and dronly absert of bytomy framework rectivation); 2.6.1 Costs related to berhical capabilities in the smart meters or related communications infrastructure that exceed those specified no R. Reg 4205	Audited Actual		\$ -					
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	\$ -
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ -	\$ 912	\$ 688	\$ 864	\$ 876	\$ 3,340
3 Aggregate Smart Meter Costs by Category								
3.1 Capital								
3.1.1 Smart Meter	s -	s -	s -	\$ 176,145	\$ 79,510	\$ 81,956	s -	\$ 337,610
3.1.2 Computer Hardware	s -	s -	s -	\$ 3,199	S 1.444	\$ 1,489	s -	\$ 6,132
3.1.3 Computer Software	s -	s -	s -	s -	s -	s -	s -	s -
3.1.4 Tools & Equipment	\$ -	s -	\$ -	s -	ş -	\$ -	\$ -	s -
3.1.5 Other Equipment	\$ -	s -	s -	s -	s -	s -	s -	s -
3.1.6 Applications Software	\$ -	s -	s -	\$ 5,723	\$ 2,583	\$ 2,663	s -	\$ 10,970
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 185,067	\$ 83,537	\$ 86,108	\$ -	\$ 354,712
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ -	\$ 912	\$ 688	\$ 864	\$ 876	\$ 3,340

	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	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	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	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	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%
Computer Equipment - Our Nate	7570	3376	5576	3376	3378	3376	3376
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 - S	emart Meters	2006		2007		2008		2009	2010		2011		2012 and later	
Gross Book Va Opening B Capital Ad Retiremen Closing Ba	Salance Iditions during year (from Smart Meter Costs) Its/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$:	\$ \$	176,145 176,145	\$ \$	176,145 79,510 255,654	\$ \$	255,654 81,956 337,610	\$ \$ \$	337,610 - 337,610
Accumulated D Opening B Amortizatio Retiremen Closing Ba	Balance on expense during year rts/Removals (if applicable)	\$ - \$ -	\$	-	\$	-	\$ -\$	5,871 5,871	-\$ -\$	5,871 14,393 20,265	-\$ -\$	20,265 19,775 40,040	-\$ -\$ -\$	40,040 22,507 62,548
	Balance alance let 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 - C														
	Salance Iditions during year (from Smart Meter Costs) Its/Removals (if applicable)	\$ - \$	\$ \$:	s s	:	\$ \$ \$	3,199	\$ \$	3,199 1,444 4,643	\$ \$	4,643 1,489 6,132	\$ \$ \$	6,132
Accumulated D Opening B Amortization	Depreciation	\$ - \$ -	\$:	s s		\$	320	-\$ -\$	320 784	-\$ -\$	1,104 1,078	-\$ -\$	2,182 1,226
Closing Ba	ats/Removals (if applicable) alance	\$ -	\$		\$	-	-\$	320	-\$	1,104	-\$	2,182	-\$	3,408
Net Book Value Opening B Closing Ba Average N	Balance	\$ - \$ - \$ -	\$ \$:	\$ \$:	\$ \$	2,879 1,440	\$ \$	2,879 3,539 3,209	\$ \$	3,539 3,950 3,745	\$ \$	3,950 2,724 3,337
Net Fixed Assets - C	Computer Software (including Applications Soft	ware)												
Gross Book Va Opening B Capital Ad Retiremen Closing Ba	Balance Iditions during year (from Smart Meter Costs) Its/Removals (if applicable)	\$ -	\$ \$:	\$ \$:	\$ \$	5,723	\$ \$	5,723 2,583 8,307	\$ \$	8,307 2,663	\$ \$	10,970
	Balance on expense during year rts/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$	-	\$ -\$	954 954	-\$ -\$	954 2,338 3,292	-\$ -\$	3,292 3,213 6,505	-\$ -\$	6,505 3,657
Net Book Value Opening B Closing Ba	a Balance	\$ - \$ - \$ -	\$ \$:	\$ \$ \$:	\$ \$	4,769 2,385	\$ \$	4,769 5,015 4,892	\$ \$	5,015 4,465 4,740	\$ \$ \$	4,465 808 2,636
Net Fixed Assets - T	ools and Equipment													
Gross Book Va Opening B Capital Ad Retiremen Closing Ba	Balance Iditions during year (from Smart Meter Costs) Its/Removals (if applicable)	\$ - \$ -	\$ \$:	\$ \$ \$:	\$ \$:	\$ \$		\$ \$ \$:	\$ \$ \$:
Accumulated D Opening B Amortizati Retiremen Closing Ba	Balance on expense during year rts/Removals (if applicable)	\$ - \$ - \$	\$		\$ \$	-	\$ \$:	\$ \$	-	\$ \$	· •	\$ \$	
Net Book Value Opening B Closing Ba Average N	Balance	\$ - \$ - \$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:
Net Fixed Assets - C	Other Equipment													
Gross Book Va Opening B Capital Ad Retiremen Closing Ba	Balance Iditions during year (from Smart Meter Costs) Its/Removals (if applicable)	\$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$ \$:	\$ \$:	\$ \$ \$	
Accumulated D Opening B Amortizati Retiremen Closing Ba	Balance on expense during year rts/Removals (if applicable)	\$ - \$ - \$ -	\$:	\$ \$	-	\$ \$:	\$ \$:	\$ \$	•	\$ \$	•
Net Book Value Opening B Closing Ba Average N	Balance	\$ - \$ -	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:	\$ \$:

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		2006		2007		2008		2009		2010		2011	201	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	\$	-	\$	-	\$	-	\$	-	\$	-	Š	-	\$	-
Total Net Fixed Assets	\$	-	\$	-	\$	-	\$	88,961	\$	210,933	\$	274,964	\$	292,290
Working Capital														
Operating Expenses (from Sheet 2)	\$		\$		\$		\$	912	\$	688	\$	864	\$	876
Working Capital Factor (from Sheet 3)	φ	15%	φ	15%	φ	15%	φ	15%	φ	15%	φ	15%	φ	15%
Working Capital Allowance	\$	13%	\$	13%	\$	13%	\$	137	\$	103	\$	130	\$	131
working Capital Allowance	Þ	-	ф	-	ф	-	ф	137	ф	103	Þ	130	Þ	131
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	89,098	\$	211,036	\$	275,094	\$	292,421
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	8,441	\$	11,004	\$	11,697
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	50,518	\$	118,180	\$	154,053	\$	163,756
Equity	\$	-	\$	-	\$	-	\$	38,579	\$	84,414	\$	110,038	\$	116,969
Preferred Shares	\$	-	\$		\$		\$	-	\$		\$	-	\$	
Total Capitalization	\$	-	\$	-	\$	-	\$	89,098	\$	211,036	\$	275,094	\$	292,421
Return on														
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	175	\$	228	\$	242
Deemed Long Term Debt	\$	_	\$	_	Š	_	\$	3,556	\$	6,937	\$	9.043	\$	9,612
Equity	Š	_	\$	_	Š	_	\$	3,472	Š	8.315	Š	10,839	\$	11,521
Preferred Shares	\$		\$		\$		\$	0,112	\$	0,010	Š	10,000	\$	11,021
	\$		\$		\$		\$	7,029	\$	15,427	\$	00.400	\$	04.070
Total Return on Capital	Þ	-	Ф	-	Þ	-	ф	7,029	Þ	15,427	Þ	20,109	Ф	21,376
Operating Expenses	\$	-	\$	-	\$	-	\$	912	\$	688	\$	864	\$	876
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	\$	49,642
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	\$	_	\$	912	\$	688	\$	864	\$	876
Amortization Expense	\$	_	\$	_	\$	_	\$	7,145	\$	17.516	S	24.066	\$	27.390
Interest Expense	\$		\$		ę.		¢	3,556	\$	7,112	s S	9,271	\$	9,855
					φ		9		Ψ.					
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	3,472	\$	8,315	\$	10,839	\$	11,521
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	218.20	\$	1,617.83	\$	3,500.93	\$	4,665.26
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	15,304	\$	35,248	\$	48,540	\$	54,307

For PILs Calculation

Chatham-Kent Hydro Inc.

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	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	\$ 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% \$ -	\$ - \$ - \$ - \$ - \$ - \$ 50 55% \$ -	\$ 3,199.34 \$ 1,599.67 \$ 1,599.67 50 50 \$ 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 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	\$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ - \$ 8	\$ - \$ - \$ - \$ - \$ - \$ -
CCA Rate 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 TAX														
Net Income	\$	-	\$	-	\$	_	\$	3,472.14	\$	8,314.81	\$	10,838.70	\$	11,521.40
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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Change in taxable income	\$	-	\$	-	\$	-	-\$	169.83	\$	3,296.17	\$	8,891.75	\$	13,107.17
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	\$	3,440.63
ONTARIO CAPITAL TAX														
Smart Meters	\$	_	s	_	\$	_	S	170.273.10	s	235,389,51	\$	297,570,18	\$	275.062.82
Computer Hardware	Š	_	Š	_	Š	_	Š	2.879.41	Š	3,539,27	Š	3,950,30	Š	2,723.88
Computer Software					\$. =====	- 1					
(Including Application Software	\$	-	\$	-	\$	-	\$	4,769.48	\$	5,014.58	\$	4,464.76	\$	808.16
Tools & Equipment	\$	_	\$	-	\$	_	\$	-	\$	-	\$	-	\$	_
Other Equipment	\$	=	\$	-	\$	-	\$	_	\$	-	\$	-	\$	
Rate Base	\$	-	\$	-	\$	-	\$	177,921.98	\$	243,943.36	\$	305,985.24	\$	278,594.86
Less: Exemption							\$	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 Paya		-	\$	-	\$	-	-\$	56.04	\$	1,021.81	\$	2,511.92	\$	3,440.63
Change in OCT	<u>\$</u>	-	\$	-	\$	-	\$	301.84	\$	136.94	\$	-	\$	-
PILs	_\$	=	\$	-	\$	-	\$	245.80	\$	1,158.76	\$	2,511.92	\$	3,440.63
Gross Up PILs														
Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Change in Income Taxes Paya		-	\$	-	\$	-	-\$	83.65	\$	1,480.89	\$	3,500.93	\$	4,665.26
Change in OCT	\$	-	\$	-	\$	-	\$	301.84	\$	136.94	\$		\$	
PILs	\$	•	\$	-	\$	-	\$	218.20	\$	1,617.83	\$	3,500.93	\$	4,665.26

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	iterest	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	2006	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 2007 Q4	4.59% 5.14%	5.18% 5.18%	Jul-06 Aug-06		Q3 Q3	\$ - \$ -		4.59% 4.59%		\$ - \$ -		
2007 Q4 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	2006	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	\$ -		4.59%		\$ -		
2010 Q2	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	2007	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	1.47%	4.29%	Dec-07		Q4	\$ -		5.14%	-	\$ -	\$ -	
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ - \$ -		5.14%	-	\$ - \$ -		
2012 Q2 2012 Q3	1.47% 1.47%	4.29% 4.29%	Feb-08 Mar-08		Q1 Q1	\$ - \$ -		5.14% 5.14%	-	\$ - \$ -		
2012 Q3 2012 Q4	1.47%	4.29%	Apr-08		02	\$ -		4.08%		\$ -		
2012 04	1.4770	4.2370	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		Q4	\$ -		3.35%	-	\$ -		
			Nov-08 Dec-08		Q4 Q4	\$ - \$ -		3.35% 3.35%	-	\$ - \$ -	\$ -	
			Jan-09		Q1	\$ -		2.45%		\$ -	Ψ -	
			Feb-09		Q1	\$ -		2.45%		\$ -		
			Mar-09		Q1	\$ -		2.45%	-	\$ -		
			Apr-09	2009	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	2009	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	\$ -		0.55%		\$ -		\$ 0.51
			Jun-10		Q2 Q2	\$ -	\$ 0.51	0.55%	-	\$ 0.51		\$ 0.51
			Jul-10		Q3	\$ 0.51	\$ 262.08	0.89%	-	\$ 262.59		\$ 0.51
			Aug-10		Q3	\$ 262.59	\$ 181.12	0.89%	\$ 0.19	\$ 443.90		\$ 0.51
			Sep-10		Q3	\$ 443.71	\$ 126.79	0.89%		\$ 570.82		\$ 0.51
			Oct-10		Q4	\$ 570.49	\$ 115.56	1.20%		\$ 686.62		\$ 0.51
			Nov-10 Dec-10		Q4 Q4	\$ 686.05 \$ 802.38	\$ 116.33 \$ 366.21	1.20% 1.20%	0.69 0.80	\$ 803.07 \$ 1,169.39	\$ 1,171,17	\$ 0.51 \$ 0.51
				2010	Q4 Q1	\$ 802.38 \$ 1,168.59	\$ 366.21 \$ 116.06	1.20%	1.43	\$ 1,169.39 \$ 1,286.07	\$ 1,171.17	\$ 0.51 \$ 0.51
				2011	Q1	\$ 1,284.64	\$ 120.87	1.47%	1.57	\$ 1,407.08		\$ 0.51
				2011	Q1	\$ 1,405.51	\$ 119.76	1.47%	1.72	\$ 1,526.99		\$ 0.51
				2011	Q2	\$ 1,525.27	\$ 117.94	1.47%	\$ 1.87	\$ 1,645.08		\$ 0.51
				2011	Q2	\$ 1,643.21	\$ 108.66	1.47%	2.01	\$ 1,753.88		\$ 0.96
				2011	Q2	\$ 1,751.87	\$ 263.19	1.47%		\$ 2,017.20		\$ 0.96
				2011	Q3	\$ 2,015.05	\$ 292.03	1.47%	2.47	\$ 2,309.55		\$ 0.96
			Aug-11 Sep-11		Q3 Q3	\$ 2,307.08 \$ 2,603.17	\$ 296.09 \$ 302.25	1.47% 1.47%		\$ 2,606.00 \$ 2,908.61		\$ 0.96 \$ 0.96
			Oct-11		Q3 Q4	\$ 2,905.42	\$ 302.25	1.47%		\$ 3,206.99		\$ 0.96
			Nov-11		Q4	\$ 3,203.43		1.47%		\$ 3,508.12		\$ 0.96
			Dec-11		Q4	\$ 3,504.20		1.47%	4.29		\$ 2,938.78	

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

									•								
	Approved Deferral and Variance	CWIP				O	pening Balance	F	unding Adder	Interest							Approved ter Funding
Interest Rates	Accounts	01111	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	CI	osing Balance	Ann	ual 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	ding A	dder Re	veni	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

						Account 1556 - 3	oub-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	4.59% 4.59%	4.72%	Apr-06	2006	Q2	-			-	4.14%	-	-
2007 Q1 2007 Q2	4.59% 4.59%	4.72% 4.72%	May-06 Jun-06	2006 2006	Q2 Q2					4.14% 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% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4	-			-	4.59% 4.59%	-	-
2008 Q2 2008 Q3	3.35%	5.43%	Nov-06	2006	04					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 2007	Q1 Q1	-			-	4.59% 4.59%	-	-
2009 Q2 2009 Q3	0.55%	5.67%	Mar-07	2007	01				-	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 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 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 Nov-08	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 Q1					2.45%	-	-
			Apr-09	2009	Q2	-			-	1.00%	-	-
			May-09	2009	Q2	-			-	1.00%	-	-
			Jun-09 Jul-09	2009 2009	Q2 Q3	-				1.00% 0.55%	-	-
			Aug-09	2009	Q3	-			-	0.55%	-	-
			Sep-09	2009	Q3	-			-	0.55%	-	-
			Oct-09 Nov-09	2009 2009	Q4 Q4	-				0.55% 0.55%	-	-
			Dec-09	2009	Q4	-			-	0.55%	-	-
			Jan-10	2010	Q1	-			-	0.55%	-	-
			Feb-10 Mar-10	2010	Q1 Q1	-				0.55%	-	-
			Apr-10	2010	Q2	-			-	0.55%	-	-
			May-10 Jun-10	2010	Q2 Q2	-			-	0.55% 0.55%	-	-
			Jul-10 Jul-10	2010	Q2 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	Q1 Q1	-				1.47% 1.47%	-	-
			Mar-11	2011	Q1	-			-	1.47%	-	-
			Apr-11	2011	Q2 Q2	-			-	1.47% 1.47%	-	-
			May-11 Jun-11	2011	Q2 Q2	-				1.47%	-	-
			Jul-11	2011	Q3	-			-	1.47%	-	-
			Aug-11 Sep-11	2011 2011	Q3 Q3	-				1.47% 1.47%	-	-
			Oct-11	2011	04	_			_	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	2012	Q1	-			-	1.47%	-	-
			Apr-12 May-12	2012 2012	Q2 Q2	-			-	1.47% 1.47%	-	
			Jun-12	2012	Q2				-	1.47%		
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12 Sep-12	2012	Q3 Q3	-				1.47% 1.47%	-	-
			Oct-12	2012	Q4]	1.47%		
			Nov-12 Dec-12	2012	Q4	-			-	1.47%	-	-
			Dec-12	2012	Q4	-				1.47%	-	-

Entegrus_SMModel_CK-LgGS_20121102 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)	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)	OM&A	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	\$	875.70	\$	27,390.38	\$ 79,457.13	\$ 65,324.09	1.47%	\$	960.26
Cumulativ	ve Interest to	o 2011						\$	751.95
Cumulativ	ve Interest to	o 2012						\$	1.712.21

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 IRM decisions, the Board 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 entirest opportunity. 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 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 the SMFA was inclinately designed to fund 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

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)	\$	-	\$	-	\$	-	\$ 15,304.15	\$ 35,248.48	\$ 48,540.10	\$	54,307.35	\$ 153,400.0
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			\$ 751.9
Sheet 8A (Interest calculated on monthly balances)												\$
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$	-	\$	-	\$ 45.83	\$ 136.85	\$ 569.27			\$ 751.9
SMFA Revenues (from Sheet 8)	\$	-	\$	-	\$		\$ -	\$ 1,168.59	\$ 2,907.77	\$	2,251.64	\$ 6,328.0
SMFA Interest (from Sheet 8)	\$	-	\$	-	\$	-	\$ -	\$ 2.58	\$ 31.01	\$	86.20	\$ 119.7
Net Deferred Revenue Requirement	\$		\$		\$	-	\$ 15,349.98	\$ 34,214.16	\$ 46,170.59	\$	51,969.51	\$ 147,704.2
Number of Metered Customers (average for 2012 test year)											400	

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

Years for co	llection or refunding		1
	remental Revenue Requirement from 2006 to December 31, 2011 Interest on OM&A and Amortization	\$	99,844.69
SMFA Reve	nues 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
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	\$	54,307.35	7	
SMIRR	\$	11.31	-	Match
Check: Forecasted SMIRR Revenues	s	54.288.00	J	

Entegrus_SMModel_CK-LgGS_20121102 Tab: 9. SMFA_SMDR_SMIRR

		Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
	Attachment D Smart Meter Mod	lel
	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.

		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				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									0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed		0	0	754	92	0	0	0	846
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			38,689	4,721	0	0		\$ 43,410
1.1.2 Installation Costs (may include socker 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.)									s -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									s -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ 91,228	\$ 11,131	\$ -	\$ -	\$ -	\$ 102,359
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	\$ -
1.2.2 Repeaters (may include radio licence, etc.)									\$ -
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Asset Tyne								
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									\$ -
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual		Forecast	\$ 7,276
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activiation Fees Total Wide Area Network (WAN)	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual 6,485	Audited Actual 791 \$ 791		Audited Actual 0	Forecast \$ -	\$ 7,276 \$ 7,276
1.4.1 Activiation Fees	Applications Software			6,485	791		0		
1.4.1 Activiation Fees Total Wilde Area Network (WAN)		\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	
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		0		\$ 7,276
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	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7,276 \$ -
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	Applications Software	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7,276 \$ - \$ -
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	Applications Software	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7,276 \$ - \$ -
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	Applications Software	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7,276 \$ - \$ - \$ - \$ -
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	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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	Applications Software	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ -
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	Applications Software	\$ -	\$ -	6.485 \$ 6.485	T91 S 791 Audited Actual	Audited Actual	\$ -	<u>\$</u> -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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	Applications Software Asset Type	\$ -	\$ -	\$ 6,485	\$ 791	\$ -	\$ -	<u>\$</u> -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ -
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 Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality	Applications Software	Audited Actual	Audited Actual	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	\$ -	Forecast 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 1.5.6 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 (Phease provide a descriptive title and identify nature of begond minimum functionality costs)	Asset Type Asset Type	\$ -	\$ -	6.485 \$ 6.485	T91 S 791 Audited Actual	Audited Actual	Audited Actual	<u>\$</u> -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 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	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	Audited Actual	Forecast S - - - - - - - - - - - -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Phase provide a discriptive list and identify nature of beyond minimum functionality costs) 1.6.1 Costs related to technical capitalities in the same manufactorial process.	Asset Type Asset Type	Audited Actual	Audited Actual	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	Audited Actual	Forecast S - - - - - - - - - - - -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 5 - \$ 7,276
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 (inclusion 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 (Phase provides a discription to the ordinate of deep one of minimum functionality costs) 1.6.1 Costs related to technical capitalities in the smart meters or related communications infrastructure that exceed those specified in O. Reg 425065 1.6.2 Costs for deployment of smart meters to outstomers other than residential	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	Audited Actual	Forecast S - - - - - - - - - - - -	\$ 7.276 \$ - \$ - \$ - \$ - \$ - \$ 5 - \$
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 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 Other AMI Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPlease provide a descriptive late and identify nature of bypord minimum functional related to inclinical equabilities in the sumart meters for 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	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	Audited Actual	Forecast S - - - - - - - - - - - -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 6 \$ - \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7
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 protein a discriptive site and dentity nature of begond minimum 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.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	6.485 \$ 6.486 Audited Actual	791 \$ 791 Audited Actual	Audited Actual	Audited Actual	Forecast S - - - - - - - - - - - -	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ 5 \$ - \$ 6 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7 \$ 7
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 1.5.5 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 discoptive site and should provide a functional state of beginning that the control of the second provide and scale point in the small meters or related communications infrastructure that exceed those specified in O.Rog 42566 1.6.2 Costs for deployment of amart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, rinegration 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	6,485 \$ 6,485 Audited Actual \$ 97,713 Audited Actual	791 S 791 Audited Actual S - 11,923 Audited Actual	Audited Actual S Audited Actual	Audited Actual S Audited Actual	Forecast Forecast Forecast S Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 (inclusion 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 provides a discription files and officially instance of export dimension 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 42566 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 MIMER, ex. 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	Audited Actual	6,485 \$ 6,485 Audited Actual \$ 97,713 Audited Actual	791 S 791 Audited Actual S - 11,923 Audited Actual	Audited Actual S Audited Actual	Audited Actual S Audited Actual	Forecast Forecast Forecast S Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 1.5.5 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 discoptive site and should provide a functional state of beginning that the control of the second provide and scale point in the small meters or related communications infrastructure that exceed those specified in O.Rog 42566 1.6.2 Costs for deployment of amart meters to customers other than residential and small general service 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, rinegration 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 S Audited Actual	Audited Actual S Audited Actual	6.485 \$ 6.485 Audited Actual \$ 97,713 Audited Actual	791 \$ 791 Audited Actual \$ 11,923 Audited Actual \$ 11,923 Audited Actual	Audited Actual S Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ 109.636
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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a description file are directly rease of legislate in the smart meters or related communications 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 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 METERING COMMUNICATION DEVICE (AMCD)	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S Audited Actual	\$ 6,485 Audited Actual \$ 97,713 Audited Actual	791 \$ 791 Audited Actual \$ - \$ 11,023	Audited Actual S Audited Actual	Audited Actual S - Audited Actual S - S - S - S -	Forecast Forecast Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ 109.636
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 1.5.5 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 Please provide a discipative list and denity nature of deposit minimum functionally costs) 1.6.1 Costs related to technical expositilities in the smart meters or related communications infrastructure that enceed 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 Miniteriance (may include meter reverfication costs, etc.)	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 \$ 11,923 Audited Actual \$ 11,923 Audited Actual	Audited Actual S Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 7,276 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$

Entegrus_SMModel_SMP-Res_20121102 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)								
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.)			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 specify)								\$ -
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			2,145	1,440	452	982	0	\$ 5,020
(please specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ 38,103	\$ 1,578	\$ 452	\$ 982	\$ -	\$ 41,115
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 73,262	\$ 15,826	\$ 11,939	\$ 14,993	\$ 15,196	\$ 131,216
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
(Please provide a descriptive tile and identify nature of beyond minimum functionality costs) 2.6.1 Costs related to be chincial 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	\$ 68,154	\$ 58,942	\$ 15,196	\$ 232,739
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 -	s -	s -	s -
3.1.3 Computer Software	\$ -	s -	s -	s -	s -	s -	s -	s -
3.1.4 Tools & Equipment	s -	s -	s -	s .	s -	s -	s .	s .
3.1.5 Other Equipment	\$ -	s -	s -	s -	s -	s -	s -	s -
3.1.6 Applications Software	\$ -	s -	\$ 6,485	\$ 791	s -	s -	s -	\$ 7,276
3.1.7 Total Capital Costs	-	-	\$ 97,713	\$ 11,923	•	•	•	\$ 109,636
3.2 OM&A Costs	<u>*</u>		- 51,715	11,020		<u> </u>		+ 100,000
	-						A 18.122	
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ 73,262	\$ 17,184	\$ 68,154	\$ 58,942	\$ 15,196	\$ 232,739

Entegrus_SMModel_SMP-Res_20121102 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	22 (22)	22.1221	22 =22/	22 2221	0.4.000/	22.250/	22.250/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00%	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%
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 Class Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications contware - OCA Nate	10076	100%	10076	100 /6	100/8	10076	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.



			8		SETP LE									
	Middlesex Power Distribution C	orporation												
Net Fixed Assets - S	mart Meters	2006		2007		2008		2009		2010		2011	2012	and later
Gross Book Va														
Opening B	Balance		\$		\$		\$	91,228	\$	102,359	\$	102,359	\$	102,359
Retiremen	ditions during year (from Smart Meter Costs) ts/Removals (if applicable)	\$ -	\$	-	\$	91,228		11,131			\$		\$	
Closing Ba	alance	\$ -	\$	-	\$	91,228	\$	102,359	\$	102,359	\$	102,359	\$	102,359
Accumulated D	epreciation													
Opening B Amortization	Balance on expense during year	s -	\$		-\$	3,041	-\$ -\$	3,041 6,453	-\$ -\$	9,494 6,824	-\$ -\$	16,318 6,824	-\$ -\$	23,142 6,824
Retiremen Closing Ba	ts/Removals (if applicable)					3,041	-\$	9,494	-\$	16,318	-\$	23,142	-S	29,966
		• -	3		-3	3,041	-9	9,494	-9	10,310	-9	23,142	-9	29,900
Net Book Value Opening B	alance	s -	\$		s		\$	88,187	\$	92,865	\$	86,041	\$	79,218
Closing Ba	alance let Book Value	\$ -	\$		\$	88,187 44,094	\$	92,865 90,526	\$	86,041 89,453	\$	79,218 82,629	\$	72,394 75,806
		-	- D		3	44,094	Ф	90,326	Φ	69,433	J	02,029	Φ	75,600
Net Fixed Assets - C														
Gross Book Va Opening B	ilue Salance		s		s		s		s		s		s	
Capital Ad	ditions during year (from Smart Meter Costs) ts/Removals (if applicable)	\$ -	\$	-	\$	-	\$		\$		\$	-	\$	-
Closing Ba	alance	\$ -	\$		\$		\$		\$		\$		\$	
Accumulated D	epreciation													
Opening B	Balance on expense during year	\$ - \$ -	\$	-	\$	-	\$		\$		\$		\$	-
Retiremen	ts/Removals (if applicable)	-	J.	•	•	•		•	Φ	•		-	Ф	
Closing Ba	alance	\$ -	\$		\$		\$		\$	<u>-</u>	\$		\$	
Net Book Value Opening B		e	s		s		s		s		s		s	
Closing Ba	alance	\$ -	\$	- :	\$		\$		\$		\$	- :	\$	- :
	let Book Value	\$ -	\$		\$	-	\$	-	\$		\$		\$	-
Net Fixed Assets - C	computer Software (including Applications Soft	ware)												
Gross Book Va Opening B	lue		\$		\$		\$	6,485	\$	7,276	\$	7,276	\$	7,276
Capital Ad	ditions during year (from Smart Meter Costs)	\$ -	\$		\$	6,485	\$	791	\$	7,276	\$	-	\$	
Retiremen Closing Ba	ts/Removals (if applicable) alance	S -	\$		\$	6,485	\$	7,276	\$	7,276	\$	7,276	\$	7,276
Accumulated D														
Opening B	Salance	\$ -	\$	-	\$		-\$	1,081	-\$	3,374	-\$	5,800	-\$	7,276
Retiremen	on expense during year ts/Removals (if applicable)	\$ -	\$	-	-\$	1,081	-\$	2,294	-\$	2,425	-\$	1,477	\$	-
Closing Ba	alance	\$ -	\$		-\$	1,081	-\$	3,374	-\$	5,800	-\$	7,276	-\$	7,276
Net Book Value					s			5 404		2.000	s	4 477	s	
Opening B Closing Ba	alance	\$ -	\$	- :	\$	5,404	\$	5,404 3,902	\$	3,902 1,477	\$	1,477	\$	- :
Average N	let Book Value	\$ -	\$	•	\$	2,702	\$	4,653	\$	2,689	\$	738	\$	-
Net Fixed Assets - T	ools and Equipment													
Gross Book Va Opening B														
Capital Ad	ditions during year (from Smart Meter Costs)	\$ -	\$		\$		\$		\$		\$		\$	
Retiremen Closing Ba	ts/Removals (if applicable)	S -	S		S		S		S		S		S	
Accumulated D				-										_
Opening B	salance	\$ -	\$	-	\$	-	\$		\$		\$		\$	-
Amortization Retiremen	on expense during year ts/Removals (if applicable)	\$ -	\$	-	\$	-	\$	-	\$		\$	-	\$	-
Closing Ba	alance	\$ -	\$	-	\$		\$		\$		\$	-	\$	
Net Book Value	•						_							
Opening B Closing Ba	Balance Balance	\$ - \$ -	\$:	\$:	\$:	\$		\$		\$	
Average N	let Book Value	\$ -	\$	-	\$	-	\$	•	\$	•	\$	•	\$	•
Net Fixed Assets - O	other Equipment													
Gross Book Va														
Opening B Capital Ad	ditions during year (from Smart Meter Costs)	\$ -	\$:	\$		\$ \$:	\$		\$:	\$	
Retiremen Closing Ba	ts/Removals (if applicable)	\$ -	S		S		S		S		S		S	
													Ψ	
Accumulated D Opening B	Balance	s -	\$		\$		\$		\$		\$		\$	
Amortization	on expense during year ts/Removals (if applicable)	\$ -	\$	-	\$	-	\$		\$		\$		\$	-
Closing Ba	alance	\$ -	\$		\$		\$		\$		\$		\$	-
Net Book Value														
Opening B Closing Ba	alance	\$ - \$ -	\$:	\$ \$:	\$ \$	- :	\$ \$	- :	\$ \$:	\$	- 1
	let Book Value	\$ -	\$	-	\$	-	\$		\$		\$		\$	-

5/13

		2006		2007		2008		2009		2010		2011	201	12 and Later
Average Net Fixed Asset Values (from Sheet 4) Smart Meters	\$		\$		\$	44,094	s	90,526	\$	89,453	\$	82,629	\$	75,806
Computer Hardware	\$		\$		\$	44,094	\$ \$	90,526	\$	09,400	\$	02,029	\$	75,606
Computer Nationale Computer Software	\$	_	\$	_	\$	2,702	\$	4,653	\$	2,689	\$	738	\$	_
Tools & Equipment	Š	_	\$	_	\$	-	\$	-	\$	-	s	-	\$	_
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	\$	68,154	\$	58,942	\$	15,196
Working Capital Factor (from Sheet 3)	_	15%	_	15%	_	15%	_	15%	_	15%	_	15%	_	15%
Working Capital Allowance	\$	-	\$	-	\$	10,989	\$	2,578	\$	10,223	\$	8,841	\$	2,279
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	57,785	\$	97,757	\$	102,366	\$	92,209	\$	78,085
Return on Rate Base														
Capital Structure Deemed Short Term Debt	\$		\$		\$		\$		\$		s		\$	
Deemed Long Term Debt	\$ \$	-	\$	-	\$	30,799	э \$	55,428	\$	61,419	\$	55,325	\$	46,851
Equity	\$	-	\$		\$	26,986	\$	42,329	\$	40,946	Š	36,884	\$	31,234
Preferred Shares	Š	_	\$	_	\$	-	\$	-	Š	-	Š	-	\$	-
Total Capitalization	\$	-	\$	-	\$	57,785	\$	97,757	\$	102,366	\$	92,209	\$	78,085
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	_	\$	_
Deemed Long Term Debt	\$	-	\$	-	\$	2,233	\$	4,019	\$	4,453	\$	4,011	\$	3,397
Equity	\$	-	\$	-	\$	2,429	\$	3,810	\$	3,685	\$	3,320	\$	2,811
Preferred Shares	\$	-	\$	-	\$	-	\$	<u> </u>	\$	-	\$	-	\$	-
Total Return on Capital	\$	-	\$	-	\$	4,662	\$	7,828	\$	8,138	\$	7,331	\$	6,208
Operating Expenses	\$	-	\$	-	\$	73,262	\$	17,184	\$	68,154	\$	58,942	\$	15,196
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	\$	85,542	\$	74,573	\$	28,228
Calculation of Taxable Income														
Incremental Operating Expenses	\$	-	\$	-	\$	73,262	\$	17,184	\$	68,154	\$	58,942	\$	15,196
Amortization Expense	\$	-	\$	-	\$	4,122	\$	8,747	\$	9,249	\$	8,300	\$	6,824
Interest Expense	\$		\$		\$	2,233	\$	4,019	\$	4,453	\$	4,011	\$	3,397
Net Income for Taxes/PILs	\$	-	\$	-	\$	2,429	\$	3,810	\$	3,685	\$	3,320	\$	2,811
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	=	-\$	4.25	\$	939.94	\$	2,419.07	\$	1,930.59	\$	1,230.00
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	82,042	\$	34,699	\$	87,961	\$	76,503	\$	29,458

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)	\$ - \$ -	\$ - \$ -	\$ - \$ 91,227.97	\$ 87,578.85 \$ 11,131.26	\$ 91,258.56 \$ -	\$ 83,957.88 \$ -	\$ 77,241.25 \$ -
UCC Before Half Year Rule	٠ .	\$ -	\$ 91,227.97	\$ 98,710.12	\$ 91,258.56	\$ 83,957.88	\$ 77,241.25
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ 45,613.99	\$ 5,565.63	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ 45,613.99	\$ 93,144.49	\$ 91,258.56	\$ 83,957.88	\$ 77,241.25
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate CCA	8%	8%	8% \$ 3,649.12	8% \$ 7,451.56	8% \$ 7,300.68	8% \$ 6,716.63	8% \$ 6,179.30
Closing UCC	\$ -	\$ -	\$ 87,578.85	\$ 7,451.56 \$ 91,258.56	\$ 83,957.88	\$ 6,716.63 \$ 77,241.25	\$ 6,179.30 \$ 71,061.95
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
4.4	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	45	50	50	50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Closing OCC	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	9
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	\$ -	\$ -	\$ -	•	\$ -	S -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	<u>\$</u>	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	. 8	. 8	. 8	. 8	. 8	. 8	. 8
CCA Rate	20%	20%	20%	20%	20%	20%	20%
CCA	<u>\$</u>	<u>\$</u> -	<u>\$</u>	<u>\$</u> -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PILs Calculation

		20	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	\$	-	\$	_	\$	2,428.71	\$	3,809.59	\$	3,685.17	\$	3,319.52	\$	2,811.06
	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	\$	5,238.27	\$	4,903.35	\$	3,455.71
	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	\$	1,623.86	\$	1,385.20	\$	907.12
ONTARI	O CAPITAL TAX														
	Smart Meters	\$	_	\$	_	\$	88,187.04	\$	92,865.40	S	86,041.45	\$	79,217.50	\$	72,393.55
	Computer Hardware	\$	_	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-
	Computer Software	\$				\$	5,404.31	s	3.901.99	s	1.476.51	s		s	
	(Including Application Software)	\$	-	•	-	\$	5,404.31	\$	3,901.99	\$	1,476.51	•	-	2	-
	Tools & 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	\$	-	\$	
		\$	-	\$	-	-\$	114.30	\$	483.88	\$	1,623.86	\$	1,385.20	\$	907.12
	Change in OCT	\$	-	\$	-	\$	167.63	\$	217.73	\$	65.64	\$	-	\$	-
	PILs _	\$	•	\$	-	\$	53.33	\$	701.61	\$	1,689.50	\$	1,385.20	\$	907.12
_															
Gross	Up PILs														
	Tax Rate	_	36.12%	_	36.12%	_	33.50%	_	33.00%	_	31.00%	_	28.25%	_	26.25%
		\$	-	\$	-	-\$	171.88	\$	722.21	\$	2,353.43	\$	1,930.59	\$	1,230.00
		\$	-	\$	-	\$	167.63	\$	217.73	\$	65.64	\$		\$	
	PILs _	\$	-	\$	-	-\$	4.25	\$	939.94	\$	2,419.07	\$	1,930.59	\$	1,230.00

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		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 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 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	2007	Q3	\$ -		4.59%	\$	-	\$ -		
2011 Q1	1.47%	4.29%	Sep-07	2007	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	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		Q1	\$ -	-	5.14%			\$ -		
2012 Q3	1.47%	4.29%		2008	Q1	\$ -	\$ -	5.14%			\$ -		
2012 Q4	1.47%	4.29%		2008	Q2	\$ - \$ -	\$ -	4.08%			\$ -		
				2008 2008	Q2 Q2	\$ - \$ -	\$ - \$ -	4.08% 4.08%			\$ - \$ -		
				2008	Q3	\$ -	\$ -	3.35%			\$ -		
				2008	Q3	\$ -	\$ -	3.35%			\$ -		
				2008	0.3	\$ -	\$ -	3.35%			\$ -		
				2008	Q4	\$ -	\$ -	3.35%			\$ -		
				2008	Q4	\$ -	\$ 7,959.44	3.35%			\$ 7,959.44		\$ 1.26
				2008	Q4	\$ 7,959.44	\$ 7,615.23	3.35%			\$ 15,596.89	\$ 15,596.89	\$ 1.26
			Jan-09	2009	Q1	\$ 15,574.67	\$ 7,857.46	2.45%	\$		\$ 23,463.93		\$ 1.26
			Feb-09	2009	Q1	\$ 23,432.13	\$ 7,837.44	2.45%			\$ 31,317.41		\$ 1.26
			Mar-09	2009	Q1	\$ 31,269.57	\$ 7,860.78	2.45%			\$ 39,194.19		\$ 1.26
				2009	Q2	\$ 39,130.35	\$ 7,849.43	1.00%			\$ 47,012.39		\$ 1.26
			May-09		Q2	\$ 46,979.78	\$ 7,865.23	1.00%			\$ 54,884.16		\$ 1.26
			Jun-09		Q2	\$ 54,845.01	\$ 7,874.63	1.00%			\$ 62,765.34		\$ 1.26
			Jul-09		Q3 Q3	\$ 62,719.64 \$ 70,573.46	\$ 7,853.82	0.55% 0.55%			\$ 70,602.21 \$ 78,506.66		\$ 1.26 \$ 1.26
			Aug-09 Sep-09	2009	Q3	\$ 70,573.46 \$ 78,474.31	\$ 7,900.85 \$ 7,872.89	0.55%			\$ 78,506.66 \$ 86,383.17		\$ 1.26 \$ 1.26
				2009	Q4	\$ 86,347.20	\$ 7,906.09	0.55%			\$ 94,292.87		\$ 1.26
				2009	Q4 Q4	\$ 94,253.29	\$ 7,891.41	0.55%			\$ 102,187.90		\$ 1.26
				2009	Q4	\$ 102,144.70	\$ 11,222.14	0.55%			\$ 113,413.66	\$ 98,279.78	\$ 1.26
			Jan-10		Q1	\$ 113,366.84	\$ 7,922.95	0.55%	\$		\$ 121,341.75	*,=	\$ 1.26
			Feb-10		Q1	\$ 121,289.79	\$ 7,931.61	0.55%			\$ 129,276.99		\$ 1.26
			Mar-10	2010	Q1	\$ 129,221.40	\$ 7,937.20	0.55%	\$	59.23	\$ 137,217.83		\$ 1.26
			Apr-10	2010	Q2	\$ 137,158.60	\$ 7,953.53	0.55%	\$	62.86	\$ 145,174.99		\$ 1.26
			May-10		Q2	\$ 145,112.13	\$ 7,938.90	0.55%			\$ 153,117.54		\$ 1.26
			Jun-10		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		Q3	\$ 176,900.61	\$ 7,983.28	0.89%			\$ 185,015.09		\$ 1.26
			Oct-10		Q4	\$ 184,883.89	\$ 7,977.45	1.20%			\$ 193,046.22		\$ 1.26
			Nov-10 Dec-10		Q4 Q4	\$ 192,861.34 \$ 200,843.54	\$ 7,982.20 \$ 8,782.49	1.20% 1.20%			\$ 201,036.40 \$ 209,826.87	\$ 97,579.97	\$ 1.26 \$ 1.26
				2010	Q4 Q1	\$ 209,626.03	\$ 8,010.08	1.47%			\$ 209,826.87	\$ 91,519.91	\$ 1.26
				2011	Q1	\$ 217,636.11	\$ 8,001.66	1.47%			\$ 225,904.37		\$ 1.26
				2011	Q1	\$ 225,637.77	\$ 7,997.60	1.47%			\$ 233.911.78		\$ 1.26
				2011	Q2	\$ 233,635.37	\$ 7,991.84	1.47%			\$ 241,913.41		\$ 1.26
				2011	Q2	\$ 241,627.21	\$ 7,994.25	1.47%			\$ 249,917.45		\$ 1.18
			Jun-11		Q2	\$ 249,621.46	\$ 7,600.10	1.47%			\$ 257,527.35		\$ 1.18
			Jul-11	2011	Q3	\$ 257,221.56	\$ 7,516.99	1.47%	\$		\$ 265,053.65		\$ 1.18
			Aug-11		Q3	\$ 264,738.55	\$ 7,512.15	1.47%			\$ 272,575.00		\$ 1.18
			Sep-11		Q3	\$ 272,250.70	\$ 7,532.28	1.47%			\$ 280,116.49		\$ 1.18
			Oct-11		Q4	\$ 279,782.98	\$ 7,537.12	1.47%			\$ 287,662.83		\$ 1.18
			Nov-11		Q4	\$ 287,320.10	\$ 7,518.65	1.47%			\$ 295,190.72		\$ 1.18
			Dec-11	2011	Q4	\$ 294,838.75	\$ 6,192.67	1.47%	\$	361.18	\$ 301,392.60	\$ 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							d Approve	
Interest Rates	Accounts	CWIP	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	Clo	sing Balance	Anr	nual amounts	Adder	(from Tar	iff)
			Jan-12	2012	Q1	\$	301,031.42	\$	7,541.78	1.47%	\$ 368.76	\$	308,941.96			\$		1.18
			Feb-12	2012	Q1	\$	308,573.20	\$	7,554.65	1.47%	\$ 378.00	\$	316,505.85			\$		1.18
			Mar-12	2012	Q1	\$	316,127.85	\$	7,566.04	1.47%	\$ 387.26	\$	324,081.15			\$		1.18
			Apr-12	2012	Q2	\$	323,693.89	\$	7,541.94	1.47%	\$ 396.53	\$	331,632.36			\$		1.18
			May-12	2012	Q2	\$	331,235.83	-\$	413.50	1.47%	405.76	\$	331,228.09					
			Jun-12	2012	Q2	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59					
			Jul-12		Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59					
			Aug-12	2012	Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59					
			Sep-12	2012	Q3	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59					
			Oct-12	2012	Q4	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59					
			Nov-12		Q4	\$	330,822.33		-	1.47%	405.26		331,227.59					
			Dec-12	2012	Q4	\$	330,822.33	\$	-	1.47%	\$ 405.26	\$	331,227.59	\$	34,564.04			
										iı								
			Total Fund	ding A	dder Re	venu	ies 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.

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	(Annual) Interest Rate	Interest (on opening balance)	Cumulative Interest
2006 04	0.000/	0.000/	lee OC		0.4				1	0.000/		
2006 Q1 2006 Q2	0.00% 4.14%	0.00% 4.68%	Jan-06 Feb-06	2006 2006	Q1 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 2007 Q2	4.59% 4.59%	4.72% 4.72%	May-06 Jun-06	2006	Q2 Q2	-				4.14% 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% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4	-				4.59% 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 Q1 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 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 2012 Q4	1.47% 1.47%	4.29% 4.29%	Mar-08	2008 2008	Q1 Q2				-	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% 3.35%	-	-
			Aug-08 Sep-08	2008	Q3	-			-	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 Q1				-	2.45% 2.45%	-	-
			Apr-09	2009	Q2				-	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	2009	Q3	-			-	0.55%	-	-
			Oct-09 Nov-09	2009	Q4 Q4	-			-	0.55% 0.55%	-	
			Dec-09	2009	Q4	-			-	0.55%	-	-
			Jan-10 Feb-10	2010 2010	Q1 Q1	-			-	0.55%	-	-
			Mar-10	2010	Q1	-			-	0.55% 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% 0.89%	-	-
			Sep-10 Oct-10	2010 2010	Q3 Q4	-				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 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 Q1	-			-	1.47% 1.47%	-	
			Mar-12 Apr-12		Q1 Q2	-			[1.47%		-
			May-12	2012	Q2	-			-	1.47%	-	-
			Jun-12 Jul-12	2012	Q2 Q3	-			-	1.47% 1.47%	-	-
			Aug-12	2012	Q3	-] -	1.47%	-	-
			Sep-12	2012	Q3 Q4	-			-	1.47% 1.47%	-	-
			Oct-12 Nov-12	2012	Q4 Q4	-			:	1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_SMP-Res_20121102 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	ization
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	\$	68,154.26	\$	9,249.44	\$ 180,718.76	\$ 142,016.91	0.80%	\$	1,132.58
2011	\$	58,941.83	\$	8,300.46	\$ 247,961.05	\$ 214,339.91	1.47%	\$	3,150.80
2012	\$	15,196.11	\$	6,823.95	\$ 269,981.11	\$ 258,971.08	1.47%	\$	3,806.87
Cumulativ	ve Interest	to 2011						\$	6,851.06
Cumulativ	ve Interest	to 2012						\$	10,657.93

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 IRM decisions, the Board noted that current funding adders will case on April 30, 2011 and that the Board's expectation is that distributors will life for a final review of prudence at the earliest opportunity. 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 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 indistribly designed to fund 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 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)	\$	\$	\$ 82,041.68	\$	34,698.87	\$	87,960.85	\$	76,503.49	\$	29,457.81	\$	310,662.70
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	\$	1,132.58	\$	3,150.80			\$	6,851.06
Sheet 8A (Interest calculated on monthly balances)												\$	
X Sheet 8B (Interest calculated on average annual balances)	\$	\$	\$ 1,539.95	\$	1,027.73	\$	1,132.58	\$	3,150.80			\$	6,851.00
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	\$	10,320.3
Net Deferred Revenue Requirement	\$ -	\$ -	\$ 67,984.74	-\$	62,553.18	-\$	8,486.54	-\$	15,467.67	-\$	5,106.23	-\$	23,628.88
Number of Metered Customers (average for 2012 test year)											6422		

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	\$	288,055.95		
	nues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$	341,142.64		
	d Revenue Requirement	-\$	53,086.69		
SMDR	November 1, 2012 to October 31, 2013	-\$	0.69	_	Matc
Check: For	ecasted SMDR Revenues	-\$	53,174.16	ノ	

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

•	arculation of Smart Meter incremental Revenue Requirement Rate River (per mete	neu cus	tomer per n	ionu	"		
	Incremental Revenue Requirement for 2012	\$	29,457.81				
	SMIRR	\$	0.38		_	Match	
	Check: Forecasted SMIRR Revenues	\$	29,284.32	J			

Entegrus_SMModel_SMP-Res_20121102 Tab: 9. SMFA_SMDR_SMIRR

	Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
S	Attachment E mart 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

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.

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									
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		0.00%	0.00%	39.30%	32.3676	57.0476	100.00%	0.00%	0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed				267	88	300	20		675
1 Capital Costs				207					
	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable calculations	Audited Actual	Forecast						
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter			86,331	28,454	97,002	6,467		\$ 218,254
1.1.2 Installation Costs (may include socker 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.)									\$ -
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
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.)	Computer Hardware			2,253	743	2,532	169		\$ 5.696
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)	Computer Fladware			2,200	140	2,002	100		s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ 2,253	\$ 743	\$ 2.532	\$ 169	<u>s</u> -	\$ 5,696
, (
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Forecast						
1.3.1 Computer Hardware		Addited Actual	1 Olecast	\$ -					
1.3.2 Computer Software	Computer Software			1,688	556	1,897	126		\$ 4,268
1.3.3 Computer Software Licences & Installation (includes hardware and software)	Computer Software			000,1	556	1,097	126		\$ 4,200
13.3 Computer Soliward Licentees a missination (includes naroware and soliware) (may include AS/400 disk space, backup and recovery computer, UPS, etc.) Total Advanced Metering Control Computer (AMCC)		•	e	\$ 1,688	\$ 556	\$ 1,897	\$ 126	e	\$ 4,268
Total Advanced metering Control Computer (Amoc)				3 1,000	330	3 1,057	g 120	<u>, </u>	\$ 4,200
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Forecast						
1.4.1 Activiation Fees	Applications Software			1,954	644	2,195	146		\$ 4,939
Total Wide Area Network (WAN)		\$ -	\$ -	\$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$ 4,939
	Asset Type								
1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Asset Type	Audited Actual	Forecast						
1.5.1 Customer Equipment (including repair of damaged equipment)		7.tudilou 7.tudu	7 toolico 7 totadi	7 ddiled 7 dddi	7 doi:00 7 diddi	7.ddiled 7.dddi	7 tudico 7 ciudi	T Greeks	s -
1.5.2 AMI Interface to CIS									s -
1.5.2 Professional Fees									s -
1.5.4 Integration									s -
1.5.5 Program Management									\$ -
1.5.6 Other AMI Capital									\$ -
1.5.6 Other AMI Capital Total Other AMI Capital Costs Related to Minimum Functionality			\$ -	_					\$ -
			3 -	3 -	3 -	• •	3 -	<u>-</u>	
Total Capital Costs Related to Minimum Functionality		<u>\$ -</u>	<u>s -</u>	\$ 109,375	\$ 36,049	\$ 122,893	\$ 8,193	<u>\$ -</u>	\$ 276,509
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (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	Computer Software								s -
									•
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		\$ -	<u> </u>	\$ -	<u> </u>	<u>s</u> -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$	\$	\$ 109,375	\$ 36,049	\$ 122,893	\$ 8,193	\$ -	\$ 276,509
2 OM&A Expenses									
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)		Audited Actual	Forecast						
2.1.1 Maintenance (may include meter reverification costs, etc.)				960	917	737	1,133	0	\$ 3,747
2.1.2 Other (please specify)									\$ -
Total Incremental AMCD OM&A Costs		\$ -	\$ -	\$ 960	\$ 917	\$ 737	\$ 1,133	\$ -	\$ 3,747

Entegrus_SMModel_SMP-SmGS_20121102 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	т	otal
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN) 2.2.1 Maintenance								s	
2.2.1 Washierianice 2.2.2 Other (please specify)								s	
Total Incremental AMRC OM&A Costs	•	s -	-	s -	s -	\$.	e	\$	
2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)		-		<u> </u>	3 -	-		-	
2.3.1 Hardware Maintenance (may include server support, etc.)			803	104	110	73	64	s	1,155
2.3.2 Software Maintenance (may include maintenance support, etc.)			1,762	407	305	198	1,459	s	4,131
2.3.2 Other (please specify)			1,762	407	305	190	1,459	s	4,131
Total Incremental AMCC OM&A Costs	-	0	\$ 2,565	S 511	\$ 415	\$ 272	\$ 1,523	\$	5,286
2.4 WIDE AREA NETWORK (WAN)	<u> </u>	<u> </u>	\$ 2,565	\$ 511	3 415	\$ 212	\$ 1,523	3	5,200
2.4.1 WAN Maintenance								\$	
2.4.2 Other (please specify)								s	
Total Incremental AMRC OM&A Costs	•	e	-	•	•	•	e	\$	
2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	-	-	-	<u> </u>	-	<u> </u>	-	3	
2.5.1 Business Process Redesign								s s	-
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			3,605	14	0	0	0	\$	3,619
2.5.6 Other AMI Expenses (please specify)			215	144	45	98	0	\$	503
Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ 3,820	\$ 158	\$ 45	\$ 98	\$ -	\$	4,122
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 7,345	\$ 1,587	\$ 1,197	\$ 1,503	\$ 1,523	\$	13,155
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive title and identity 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								\$	-
2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc.			0	136	5,636	4,406	0	\$	10,178
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ 136	\$ 5,636	\$ 4,406	\$ -	\$	10,178
Total Smart Meter OM&A Costs	\$ -	\$ -	\$ 7,345	\$ 1,723	\$ 6,833	\$ 5,909	\$ 1,523	\$	23,333
3 Aggregate Smart Meter Costs by Category			·						
3.1 Capital									
3.1.1 Smart Meter	s -	s -	\$ 103,479	\$ 34,105	\$ 116,269	\$ 7,751	\$ -	\$	261,605
3.1.2 Computer Hardware	\$ -	\$ -	\$ 2,253	\$ 743	\$ 2,532	\$ 169	s -	\$	5,696
3.1.3 Computer Software	\$ -	\$ -	\$ 1,688	\$ 556	\$ 1,897	\$ 126	s -	\$	4,268
3.1.4 Tools & Equipment	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$	-
3.1.5 Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-
3.1.6 Applications Software	\$ -	\$ -	\$ 1,954	\$ 644	\$ 2,195	\$ 146	\$ -	\$	4,939
3.1.7 Total Capital Costs	\$ -	\$ -	\$ 109,375	\$ 36,049	\$ 122,893	\$ 8,193	\$ -	\$	276,509
3.2 OM&A Costs									
3.2.1 Total OM&A Costs	\$ -	\$ -	\$ 7,345	\$ 1,723	\$ 6,833	\$ 5,909	\$ 1,523	\$	23,333

Entegrus_SMModel_SMP-SmGS_20121102 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	22 (22)	22.1221	22 =22/	22 2221	0.4.000/	22.250/	22.250/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00%	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%
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 Class Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications contware - OCA Nate	10076	100%	10076	100 /6	100/8	10076	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 Distribution C	Corporation						
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance		e		\$ 103,479	\$ 137,585	\$ 253,853	\$ 261,605
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ - \$ 103,479	\$ 103,479 \$ 34,105	\$ 137,585 \$ 116,269	\$ 253,853 \$ 7,751	\$ 261,605 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ 103,479	\$ 137,585	\$ 253,853	\$ 261,605	\$ 261,605
Accumulated Depreciation Opening Balance			s .	-\$ 3,449	-\$ 11.485	-\$ 24.533	-\$ 41.715
Amortization expense during year	s -	\$ -	-\$ 3,449	-\$ 8,035	-\$ 13,048	-\$ 17,182	-\$ 17,440
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	-\$ 3,449	-\$ 11,485	-\$ 24,533	-\$ 41,715	-\$ 59,155
Net Book Value Opening Balance	s -	s -	s -	\$ 100,030	\$ 126,100	\$ 229.321	\$ 219.890
Closing Balance Closing Balance Average Net Book Value	\$ -	\$ -	\$ 100,030 \$ 50,015	\$ 126,100 \$ 113,065	\$ 229,321 \$ 177,710	\$ 219,890 \$ 224,605	\$ 202,450 \$ 211,170
Net Fixed Assets - Computer Hardware	-		30,013	\$ 115,005	\$ 177,710	\$ 224,003	\$ 211,170
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ 2,253	\$ 2,253 \$ 743	\$ 2,996 \$ 2,532	\$ 5,528 \$ 169	\$ 5,696 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ 2,253	\$ 2,996	\$ 5,528	\$ 5,696	\$ 5,696
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - -\$ 225	-\$ 225 -\$ 525	-\$ 750 -\$ 852	-\$ 1,603 -\$ 1,122	-\$ 2,725 -\$ 1,139
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	-\$ 225	-\$ 750	-\$ 1,603	-\$ 2,725	-\$ 3,864
Net Book Value							
Opening Balance Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ 2,028	\$ 2,028 \$ 2,246	\$ 2,246 \$ 3,925	\$ 3,925 \$ 2,971	\$ 2,971 \$ 1,832
Average Net Book Value	\$ -	\$ -	\$ 1,014	\$ 2,137	\$ 3,085	\$ 3,448	\$ 2,402
Net Fixed Assets - Computer Software (including Applications Soft	ware)						
Gross Book Value Opening Balance		\$ -	\$ - \$ 3,642	\$ 3,642 \$ 1,200	\$ 4,843	\$ 8,935 \$ 273	\$ 9,208
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)		•	\$ 3,642 \$ 3,642	1,200	\$ 4,092 \$ 8,935	\$ 273 \$ 9,208	\$ -
Closing Balance Accumulated Depreciation	\$ -	\$ -	\$ 3,642	\$ 4,843	\$ 8,935	\$ 9,208	\$ 9,208
Opening Balance Amortization excense during year	\$ -	\$ - \$ -	\$ - -\$ 607	-\$ 607 -\$ 1,414	-\$ 2,021 -\$ 2,296	-\$ 4,317 -\$ 3,024	-\$ 7,341 -\$ 1,867
Retirements/Removals (if applicable) Closing Balance	9 -	9 -	-\$ 607	-\$ 1,414 -\$ 2,021	-\$ 2,290	-\$ 7,341	-\$ 1,867 -\$ 9,208
Net Book Value		-	-5 007	-ψ 2,021	4,517	7,541	3,200
Opening Balance Closing Balance	s -	\$ - \$	\$ - \$ 3,035	\$ 3,035 \$ 2,821	\$ 2,821 \$ 4,618	\$ 4,618 \$ 1,867	\$ 1,867 \$
Average Net Book Value	\$ -	\$ -	\$ 1,518	\$ 2,928	\$ 3,720	\$ 3,242	\$ 933
Net Fixed Assets - Tools and Equipment							
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 -	\$ -	\$ -	\$ -	\$ -
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value Opening Balance	s -	\$ -	\$ - \$ -	s -	\$ -	s -	\$ -
Closing Balance Average Net Book Value	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fixed Assets - Other Equipment							
Gross Book Value Opening Balance		s -	s .	s -	s -	s -	s -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	s -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$.	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation Opening Balance	s -	s -	s -	s -	s -	s -	s -
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value Opening Balance	s -	s -	s -	s -	\$ -	s -	s -
Closing Balance Closing Balance Average Net Book Value	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ -

Entegrus_SMModel_SMP-SmGS_20121102 4. SM_Assets_and_Rate_Base

-\$mG\$, 20121102 Base 5/13

		2006		2007		2008		2009		2010		2011	201	12 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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$		\$	-	\$		\$	-	\$	-	\$	-	\$	
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	\$	5.909	\$	1,523
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	1,102	\$	258	\$	1,025	\$	886	\$	229
3 - 1														
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	53,648	\$	118,388	\$	185,540	\$	232,182	\$	214,733
Return on Rate Base														
Capital Structure	•												•	
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	28,594	\$	67,126	\$	111,324	\$	139,309	\$	128,840
Equity	\$	-	\$	-	\$	25,054	\$	51,262	\$	74,216	\$	92,873	\$	85,893
Preferred Shares	\$		\$	-	\$		\$		\$		\$		\$	
Total Capitalization	\$	•	\$	-	\$	53,648	\$	118,388	\$	185,540	\$	232,182	\$	214,733
Return on														
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
Deemed Long Term Debt	\$	-	\$	_	Š	2,073	\$	4,867	\$	8,071	\$	10,100	\$	9,341
Equity	Š	_	\$	_	\$	2,255	\$	4,614	\$	6,679	\$	8,359	\$	7,730
Preferred Shares	\$		\$	_	\$	-		1,011	\$	-	\$	-	\$	
	\$		\$		\$	4,328	\$	9,480	\$	14,750	\$	18,458	\$	17,071
Total Return on Capital	Þ	-	φ	-	Ф	4,320	Ф	9,460	Ф	14,750	Þ	10,430	φ	17,071
Operating Expenses	\$	-	\$	-	\$	7,345	\$	1,723	\$	6,833	\$	5,909	\$	1,523
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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
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	\$	45,696	\$	39,041
Calculation of Taxable Income														
Incremental Operating Expenses	\$		\$		\$	7.345	\$	1.723	\$	6.833	\$	5.909	\$	1,523
Amortization Expense	\$	-	\$	-	\$ \$	7,345 4,282	\$	9,975	\$	16.197	\$	5,909 21.328	\$	20.446
	\$ \$	-	\$ \$	-	φ			9,975 4.867	\$	8.071	\$	10,100		
Interest Expense					3	2,073	\$						\$	9,341
Net Income for Taxes/PILs	\$	-	\$	-	\$	2,255	\$	4,614	\$	6,679	\$	8,359	\$	7,730
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	357.74	\$	1,304.25	\$	2,169.44	\$	3,048.07	\$	3,462.19
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	16,312	\$	22,482	\$	39,949	\$	48,744	\$	42,503

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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)	\$ - \$ -	\$ - \$ -	\$ - \$ 103,479.15	\$ 99,339.99 \$ 34,105.49	\$ 124,134.06 \$ 116,268.71	\$ 225,821.30 \$ 7,751.25	\$ 215,196.79 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ 103,479.15	\$ 133,445.48	\$ 240,402.77	\$ 233,572.54	\$ 215,196.79
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ 51,739.58	\$ 17,052.74	\$ 58,134.36	\$ 3,875.62	\$ -
Reduced UCC	\$ -	\$ -	\$ 51,739.58	\$ 116,392.73	\$ 182,268.41	\$ 229,696.92	\$ 215,196.79
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%	8%
CCA Closing UCC	\$ -	\$ -	\$ 4,139.17 \$ 99,339.99	\$ 9,311.42 \$ 124,134.06	\$ 14,581.47 \$ 225,821.30	\$ 18,375.75 \$ 215,196.79	\$ 17,215.74 \$ 197,981.05
Closing OCC	\$ -	3 -	\$ 99,339.99	\$ 124,134.06	\$ 225,821.30	\$ 215,196.79	\$ 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	\$ -	\$ -	\$ -	\$ 2.857.72	\$ 2.227.84	\$ 4.213.45	\$ 2.110.11
Capital Additions Computer Hardware	š -	\$ -	\$ 2,253.27	\$ 742.65	\$ 2,531.76	\$ 168.78	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ 1,688.42	\$ 556.48	\$ 1,897.10	\$ 126.47	\$ -
Retirements/Removals (if applicable)							
UCC Before Half Year Rule	\$ -	\$ -	\$ 3,941.68	\$ 4,156.85 \$ 649.57	\$ 6,656.70	\$ 4,508.71	\$ 2,110.11
Half Year Rule (1/2 Additions - Disposals) Reduced UCC	\$ -	\$ -	\$ 1,970.84 \$ 1,970.84	\$ 649.57 \$ 3,507.29	\$ 2,214.43 \$ 4,442.27	\$ 147.63 \$ 4,361.08	\$ - \$ 2,110.11
CCA Rate Class	\$ - 45	50 -	\$ 1,970.84 50	\$ 3,507.29 50	\$ 4,442.27 50	\$ 4,361.08 50	\$ 2,110.11 50
CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA	\$ -	\$ -	\$ 1,083.96	\$ 1.929.01	\$ 2,443.25	\$ 2,398.59	\$ 1,160.56
Closing UCC	\$ -	\$ -	\$ 2,857.72	\$ 2,227.84	\$ 4,213.45	\$ 2,110.11	\$ 949.55
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
000 - Ocherai Equipment	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	8	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%	20%
CCA	<u>\$</u> -	<u>\$</u> -	\$ -	<u>\$</u> -	\$ - \$ -	<u>\$</u> -	<u>\$</u> -
Closing UCC	a -	a -		<u> </u>	3 -	a -	<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	\$	-	\$	-	\$	2,254.83	\$	4,613.60	\$	6,679.44	\$	8,358.55	\$	7,730.40
	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	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	<u> </u>
	Change in taxable income	\$		\$	<u> </u>	\$	336.47	\$	2,048.82	\$	4,431.67	\$	7,741.55	\$	9,727.10
	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	\$	2,186.99	\$	2,553.36
ONTARIO	CAPITAL TAX														
	Smart Meters	\$	_	\$	_	\$	100.029.85	\$	126.099.88	\$	229.320.66	S	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)	Ф	-	Ф	-	Φ	3,035.16	Ф	2,021.47	Ф	4,017.57	Ф	1,000.00	•	-
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	Rate Base	\$	-	\$	-	\$	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	\$	2,186.99	\$	2,553.36
	Change in OCT	\$	-	\$	-	\$	188.24	\$	295.13	\$	178.40	\$		\$	-
	PILs	\$	-	\$	-	\$	300.95	\$	971.24	\$	1,552.22	\$	2,186.99	\$	2,553.36
Gross															
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Change in Income Taxes Payable	\$	-	\$	-	\$	169.50	\$	1,009.12	\$	1,991.04	\$	3,048.07	\$	3,462.19
	Change in OCT	\$	-	\$	-	\$	188.24	\$	295.13	\$	178.40	\$	-	\$	<u> </u>
	PILs	\$	-	\$	•	\$	357.74	\$	1,304.25	\$	2,169.44	\$	3,048.07	\$	3,462.19

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		nterest	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		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 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 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		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		Q1	\$ -	\$ -	5.14%			\$ -		
2012 Q3	1.47%	4.29%		2008	Q1	\$ -	\$ -	5.14%			\$ -		
2012 Q4	1.47%	4.29%		2008	Q2	\$ -	\$ -	4.08%			\$ -		
				2008	Q2	\$ - \$ -	\$ -	4.08%			\$ -		
				2008	Q2	\$ - \$ -	\$ - \$ -	4.08% 3.35%			\$ - \$ -		
				2008	Q3 Q3	\$ -	\$ -	3.35%			\$ -		
				2008 2008	0.3	\$ -	\$ -	3.35%			\$ -		
				2008	Q3 Q4	\$ -	\$ -	3.35%			\$ -		
				2008	Q4	\$ -	\$ 831.49	3.35%			\$ 831.49		\$ 1.26
				2008	Q4	\$ 831.49	\$ 807.30	3.35%			\$ 1,641.11	\$ 1,641.11	\$ 1.26
			Jan-09		Q1	\$ 1,638.79	\$ 843.74	2.45%			\$ 2,485.88	• ,,•	\$ 1.26
			Feb-09		Q1	\$ 2,482.53	\$ 840.33	2.45%			\$ 3,327.93		\$ 1.26
			Mar-09		Q1	\$ 3,322.86	\$ 843.32	2.45%			\$ 4,172.96		\$ 1.26
			Apr-09	2009	Q2	\$ 4,166.18	\$ 840.42	1.00%	\$	3.47	\$ 5,010.07		\$ 1.26
			May-09	2009	Q2	\$ 5,006.60	\$ 839.46	1.00%	\$	4.17	\$ 5,850.23		\$ 1.26
			Jun-09	2009	Q2	\$ 5,846.06	\$ 843.36	1.00%	\$		\$ 6,694.29		\$ 1.26
			Jul-09		Q3	\$ 6,689.42	\$ 839.26	0.55%			\$ 7,531.75		\$ 1.26
			Aug-09		Q3	\$ 7,528.68	\$ 838.03	0.55%			\$ 8,370.16		\$ 1.26
				2009	Q3	\$ 8,366.71	\$ 832.20	0.55%			\$ 9,202.74		\$ 1.26
				2009	Q4	\$ 9,198.91	\$ 836.63	0.55%			\$ 10,039.76		\$ 1.26
				2009	Q4 Q4	\$ 10,035.54	\$ 829.84	0.55%			\$ 10,869.98	6 40 405 00	\$ 1.26
			Dec-09 Jan-10	2009	Q4 Q1	\$ 10,865.38 \$ 12,052.29	\$ 1,186.91 \$ 835.96	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 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	\$ 835.93	0.55%			\$ 16,251.25		\$ 1.26
			Jun-10		Q2	\$ 16,244.19	\$ 836.79	0.55%			\$ 17,088.43		\$ 1.26
			Jul-10		Q3	\$ 17,080.98	\$ 840.18	0.89%			\$ 17,933.83		\$ 1.26
			Aug-10	2010	Q3	\$ 17,921.16	\$ 837.18	0.89%	\$	13.29	\$ 18,771.63		\$ 1.26
			Sep-10	2010	Q3	\$ 18,758.34	\$ 837.23	0.89%	\$	13.91	\$ 19,609.48		\$ 1.26
			Oct-10		Q4	\$ 19,595.57	\$ 837.14	1.20%			\$ 20,452.31		\$ 1.26
			Nov-10		Q4	\$ 20,432.71	\$ 836.23	1.20%			\$ 21,289.37		\$ 1.26
			Dec-10		Q4	\$ 21,268.94	\$ 907.00	1.20%			\$ 22,197.21	\$ 10,263.73	\$ 1.26
				2011	Q1	\$ 22,175.94	\$ 846.14	1.47%			\$ 23,049.25		\$ 1.26
				2011	Q1	\$ 23,022.08	\$ 844.21	1.47%			\$ 23,894.49		\$ 1.26
				2011	Q1	\$ 23,866.29	\$ 844.69	1.47%			\$ 24,740.22		\$ 1.26
				2011	Q2	\$ 24,710.98	\$ 843.95	1.47%			\$ 25,585.20		\$ 1.26
				2011	Q2 Q2	\$ 25,554.93	\$ 835.24 \$ 794.93	1.47% 1.47%			\$ 26,421.47 \$ 27,217.43		\$ 1.18 \$ 1.18
			Jun-11 Jul-11	2011	Q2 Q3	\$ 26,390.17 \$ 27,185.10	\$ 794.93 \$ 783.84	1.47%			\$ 27,217.43 \$ 28,002.24		\$ 1.18 \$ 1.18
			Aug-11		Q3	\$ 27,165.10	\$ 790.75	1.47%			\$ 28,793.95		\$ 1.18
			Sep-11		Q3	\$ 28,759.69	\$ 786.29	1.47%			\$ 29,581.21		\$ 1.18
			Oct-11		Q3 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		Q4	\$ 31,112.59		1.47%			\$ 31,785.50	\$ 9,964.21	
						,		,0			,	,	0

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral																Approved	
	and Variance	CWIP				O	pening Balance	F	unding Adder	Interest						Smart M	eter Fundin	g
Interest Rates	Accounts	· · · · ·	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	Clo	sing Balance	Ann	nual amounts	Adder (from Tariff)	
			Jan-12	2012	Q1	\$	31,747.39	\$	770.19	1.47%	\$ 38.89	\$	32,556.47			\$	1.1	8
			Feb-12	2012	Q1	\$	32,517.58	\$	781.98	1.47%	\$ 39.83	\$	33,339.39			\$	1.1	8
			Mar-12	2012	Q1	\$	33,299.56	\$	781.31	1.47%	\$ 40.79	\$	34,121.66			\$	1.1	8
			Apr-12	2012	Q2	\$	34,080.87	\$	782.89	1.47%	\$ 41.75	\$	34,905.51			\$	1.1	8
			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	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	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	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 2008 Q2	5.14% 4.08%	5.18% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4	-			-	4.59% 4.59%	-	-
2008 Q2 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	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 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	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	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%	4.29% 4.29%	Nov-07	2007	Q4 Q4	-			-	5.14%	-	-
2011 Q4 2012 Q1	1.47% 1.47%	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%	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	-			-	3.35%	-	-
			Aug-08	2008	Q3	-			-	3.35%	-	-
			Sep-08 Oct-08	2008	Q3 Q4	-				3.35% 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 Jul-09	2009	Q2 Q3	-				1.00% 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 Apr-10	2010 2010	Q1 Q2	-				0.55% 0.55%	-	-
			May-10	2010	Q2	-			-	0.55%	-	-
			Jun-10	2010	Q2	-			-	0.55%	-	-
			Jul-10 Aug-10	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	2010	Q1				1	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	2011	Q4	-			-	1.47%	-	-
			Dec-11 Jan-12	2011	04					1.47% 1.47%	-	-
			Feb-12	2012 2012	Q1 Q1	-				1.47%		
			Mar-12	2012	Q1	-			-	1.47%	-	-
			Apr-12	2012	Q2	-			-	1.47%	-	-
			May-12 Jun-12	2012 2012	Q2 Q2				-	1.47% 1.47%	-	-
			Jul-12	2012	Q2 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%		
				2012	Q4				1	1.47%		
			Dec-12	2012	U4	-			-	1.47 /0	-	-

Entegrus_SMModel_SMP-SmGS_20121102 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)	Amortization Expense (from Sheet 5)		 lative 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	\$	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	\$	5,909.07	\$	21,328.16	\$ 73,590.13	\$ 59,971.52	1.47%	\$	881.58	
2012	\$	1,523.45	\$	20,446.18	\$ 95,559.76	\$ 84,574.95	1.47%	\$	1,243.25	
Cumulativ	ve Interest	to 2011						\$	1,589.56	
Cumulativ	ve Interest	to 2012						\$	2,832.81	

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 IRM decisions, the Board 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 entirest opportunity. 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 costs is approved by the Board. The Board dobserved that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the the SMFA was in intended to be designed to fund 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

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	\$ 48,743.76	\$	42,503.12	\$ 169,989.83
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	\$ 881.58			\$ 1,589.56
Sheet 8A (Interest calculated on monthly balances)											\$ -
X Sheet 8B (Interest calculated on average annual balances)	S		-	\$	\$ 231.37	\$ 198.78	\$ 277.84	\$ 881.58			\$ 1,589.56
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	\$ 39,661.13	\$	38,921.12	\$ 135,662.98
Number of Metered Customers (average for 2012 test year)										662	

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	\$	129,076.27		
SMFA Reve	nues collected from 2006 to 2012 test year (inclusive)	\$	35,916.41		
	Simple Interest on SMFA Revenues Revenue Requirement	e	93.159.86		
Net Deletter	2 Neverlue Nequilement	•	33,133.00		
SMDR	November 1, 2012 to April 30, 2016	\$	3.35	_	Match
Check: Fore	ecasted SMDR Revenues	s	93.143.40		

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

Incremental Revenue Requirement for 2012	\$ 42,503.12
SMIRR	\$ 5.35 Match
Check: Forecasted SMIRR Revenues	\$ 42,500.40

Entegrus_SMModel_SMP-SmGS_20121102 Tab: 9. SMFA_SMDR_SMIRR

13/13

		Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
S	Attachment F mart Meter Mod 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									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					21	42	18_		81
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			0	12,354	24,708	10,589		\$ 47,651
1.1.2 Installation Costs (may include socket 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.)				_					\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	<u>s -</u>	\$ -	\$ 16,312	\$ 32,625	\$ 13,982	<u>s -</u>	\$ 62,919
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
1.2.1 Collectors		Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Torecast	\$ -
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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)		-			_				s -
Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>\$</u> -
Total Advanced Metering Control Computer (AMCC)	Asset Type	\$ -	<u>\$ -</u>	\$ -	\$ -	<u>\$ -</u>	\$ -	<u>\$ -</u>	\$ -
10tsl Advanced Metering Lontrol Computer (AMCL) 1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	S -	\$ -	Forecast	\$ -
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees	Asset Type Applications Software	Audited Actual		0	2,423	4,845	2,077	Forecast	\$ 9,345
1.4 WIDE AREA NETWORK (WAN)			Audited Actual					Forecast S -	
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees		Audited Actual		0	2,423	4,845	2,077	Forecast \$ -	\$ 9,345
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees	Applications Software	Audited Actual		0	2,423	4,845	2,077	Forecast	\$ 9,345
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees Total Wilde Area Network (WAN)	Applications Software	Audited Actual	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	Audited Actual	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345
1.4 WIDE AREA NETWORK (WAN) 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)	Applications Software	Audited Actual	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ 9,345
1.4. WIDE AREA NETWORK (WAN) 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 damagoed equipment) 1.5.2 AMI Interface to CIS	Applications Software	Audited Actual	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9,345 \$ 9,345 \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activition Fees Total Wide Area Network (WAN) 1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Quatomer Equipment (including major of damagand equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management	Applications Software	Audited Actual	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activisation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including master 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	Audited Actual	\$ -	\$ -	\$ 2,423	4,845 \$ 4,845 Audited Actual	\$ 2,077	\$ -	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activistion 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 Costs Related to Minimum Functionality	Applications Software	Audited Actual	\$ -	\$ -	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2.077 \$ 2.077 Audited Actual	\$ -	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activisation Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment including master 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 Asset Type	Audited Actual	\$ -	\$ -	\$ 2,423	4,845 \$ 4,845 Audited Actual	\$ 2,077	\$ -	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 reselt 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	Applications Software	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activisation Fees Total Wilde Area Network (WAN) 1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including reselv 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 (Phese provide a daucriptive tile and femily value of Depond minimum functionality costs)	Applications Software Asset Type	Audited Actual	\$ -	\$ -	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2.077 \$ 2.077 Audited Actual	\$ -	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 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 S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 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 Cher AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COST BEYOND MINIMUM FUNCTIONALITY (Phese provide a damagedee tile and tolerally value of Deport Information functional) 1.6.1 Costs related to bechnical 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	Applications Software Asset Type Asset Type	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Quatomer Equipment (including impair 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 (iPhase provide a discipline list and informational field in Capital Costs Related to Minimum Functionality 1.6 1. Costs related to technical agraphilities in the sum and meteers or related communications infrastructure that exceed those specified in O.Reg 42506	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 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 Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Pless provide a descriptive list and identify value of despiral minimum functional costs) 1.6.1 Costs related to scholical capitalities in the samt meters or related communications infrastructure that exceed 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 TOU rate implementation, CIS system upgrades, web presentation,	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 maker of damagoed 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 1.6.1 Costs related to be charing capital form the small makers of related communications infrastructure that exceed those specified in 0 Ame 242500 1.6.2 Costs for deployment of smart meters or related communications infrastructure that exceed those specified in 0 Ame 242500 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 S Audited Actual S S S	Audited Actual	Audited Actual	2,423 \$ 2,423 Audited Actual	4,845 \$ 4,845 Audited Actual	2,077 \$ 2,077 Audited Actual	Forecast S S S S S S S S S S S S S	\$ 9.345 \$ 9.345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 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 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 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 identify values of styperd minimum functional costs) 1.6.1 Costs nelated to bechnical capitalities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42:506 1.6.2 Costs for deployment of amant 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 MDIMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual S Audited Actual	2,423 \$ 2,423 Audited Actual \$ 18,735 Audited Actual	4,845 \$ 4,846 Audited Actual \$ 5	2,077 \$ 2,077 Audited Actual \$ 16,059 Audited Actual	Forecast Forecast Forecast S Forecast	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 (includes repair of damaged eautyment) 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 COST SECTION MINIMUM FUNCTIONALITY (Please princis to subgrant tile and delately state of depond minimum functional infrastructure that each delately state of depond minimum functional infrastructure that each delately state of depond minimum functional infrastructure that each delately state of depond minimum functional infrastructure that each delately state of depond minimum functional infrastructure that each support and management active in the state of the delate of the dela	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual S S S	Audited Actual	Audited Actual S Audited Actual	2,423 \$ 2,423 Audited Actual \$ 18,735 Audited Actual	4,845 \$ 4,846 Audited Actual \$ 5	2,077 \$ 2,077 Audited Actual \$ 16,059 Audited Actual	Forecast Forecast Forecast S Forecast	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 Maragement 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 COST BEYOND MINIMUM FUNCTIONALITY (Please provide a damoptive site and sensity shader of beyond minimum functional goals) 1.6.1 Costs related to bechnical capitallities in the smart meters or related communications infrastructure that exceed those a pecified in O.Reg 42506 1.6.2 Costs for deployment of amant meters to customers other than residential and small general service 1.6.3 Costs for TOU trate implementation, CIS system upgrades, web presentation, integration with the NDMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual S Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	2,423 \$ 2,423 Audited Actual \$ 18,735 Audited Actual	\$ 4,845 Audited Actual \$ 37,470 \$ 37,470	\$ 2,077 \$ 2,077 Audited Actual \$ 16,059 \$ 16,059	Forecast Forecast Forecast	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 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 (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 Total Capital Costs Related to Minimum Functionality 1.5. CAPITAL COSTS SECOND MINIMUM FUNCTIONALITY (Please growth a steepphs list and dately assure of beyond canadrosis facilitation) 1.6.1 Costs selected to sechical companitions in the smart meters or related communications infrastructure that exceed those specified in O. Rieg 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, inlegation with the MDMR, e.c. 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 S Audited Actual 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 \$ 37,470 Audited Actual	2,077 \$ 2,077 Audited Actual \$ 16,059 Audited Actual	Forecast Forecast Forecast	\$ 9,345 \$ 9,345 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Entegrus_SMModel_SMP-LgGS_20121102 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	d 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	To	'otal
	EGIONAL COLLECTOR (AMRC) (includes LAN)									
2.2.1 Maintenance									\$	-
2.2.2 Other (please specify)									\$	-
Total Incremental AMRC OM&	A Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
2.3 ADVANCED METERING CO	ONTROL COMPUTER (AMCC)									
2.3.1 Hardware Maintenance (m	say include server support, etc.)			96	13	13	9	8	\$	139
2.3.2 Software Maintenance (maj	y 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 (W	/AN)									
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 Redesi	gn								\$	-
2.5.2 Customer Communication	n (may include project communication, etc.)								\$	-
2.5.3 Program Management									\$	-
2.5.4 Change Management (ma	y include training, etc.)								\$	-
2.5.5 Administration Costs				433	2	0	0	0	\$	434
2.5.6 Other AMI Expenses				26	17	5	12	0	\$	60
(please specify) Total Other AMI OM&A Costs I	Related to Minimum Functionality	\$ -	\$ -	\$ 458	\$ 19	\$ 5	\$ 12	\$ -	\$	495
TOTAL OM&A COSTS RELATE	ED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ 881	\$ 190	\$ 144	\$ 180	\$ 183	\$	1,579
	O BEYOND MINIMUM FUNCTIONALITY	Audited Actual								
	entify nature of beyond minimum functionality costs) capabilities in the smart meters or related communications specified in O.Reg 425/06								\$	-
2.6.2 Costs for deployment of si and small general service	mart meters to customers other than residential								\$	-
 Costs for TOU rate impler integration with the MDM/R, etc. 	mentation, CIS system upgrades, web presentation,			0	0	0	0	0	\$	-
Total OM&A Costs Beyond Min	nimum Functionality	\$ -	\$ -	\$ -	\$ -	S -	\$ -	\$ -	\$	
Total Smart Meter OM&A Cost	s	\$ -	\$ -	\$ 881	\$ 190	\$ 144	\$ 180	\$ 183	\$	1,579
3 Aggregate Smart Meter C	Costs by Category									
3.1	Capital									
3.1.1	Smart Meter	s -	s -	s -	\$ 16,312	\$ 32,625	\$ 13,982	s -	s	62,919
3.1.2	Computer Hardware	\$ -	s -	s -	s -	s -	s -	s	\$	-
3.1.3	Computer Software	\$ -	s -	s -	\$ -	s -	s -	s	\$	_
3.1.4	Tools & Equipment	\$ -	s -	\$ -	\$ -	s -	\$ -	\$ -	s	
3.1.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$	
3.1.6	Applications Software	\$ -	\$ -	\$ -	\$ 2,423	\$ 4,845	\$ 2,077	\$ -	\$	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>s</u> -	\$ -	\$ 881	\$ 190	\$ 144	\$ 180	\$ 183	<u>s</u>	1,579
		-							_	

Entegrus_SMModel_SMP-LgGS_20121102 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	22 (22)	22.1221	22 =22/	22 2221	0.4.000/	22.250/	22.250/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00%	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%
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 Class Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications contware - OCA Nate	10076	100%	10076	100 /6	100/8	10076	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.



			-	1000				
	Middlesex Power Distribution C	orporation						
Net Fixed Assets - Si	mart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Val	lue							
Opening B	alance		\$ -	\$ - \$ -	\$ - \$ 16,312	\$ 16,312 \$ 32,625	\$ 48,937 \$ 13,982	\$ 62,919 \$ -
Retirement	ditions during year (from Smart Meter Costs) is/Removals (if applicable)		•					
Closing Ba	lance	\$ -	\$ -	\$ -	\$ 16,312	\$ 48,937	\$ 62,919	\$ 62,919
Accumulated D	epreciation							
Opening B	alance on expense during year	s -	\$ -	\$ - \$ -	\$ - -\$ 544	-\$ 544 -\$ 2,175	-\$ 2,719 -\$ 3,729	-\$ 6,447 -\$ 4,195
Retirement	ls/Removals (if applicable)	•	_					
Closing Ba	lance	<u>\$ - </u>	<u> </u>	<u>\$ -</u>	-\$ 544	-\$ 2,719	-\$ 6,447	-\$ 10,642
Net Book Value Opening B		•	s -	s -	\$ -	\$ 15,769	\$ 46,218	\$ 56,472
Closing Ba	lance	\$ -	\$ -	\$ -	\$ 15,769	\$ 46,218	\$ 56,472	\$ 52,277
Average N	et Book Value	\$ -	\$ -	\$ -	\$ 7,884	\$ 30,994	\$ 51,345	\$ 54,375
Net Fixed Assets - C	omputer Hardware							
Gross Book Val	lue							
Opening B	alance ditions during year (from Smart Meter Costs)		\$ - \$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ -
Retirement	ls/Removals (if applicable)		-		\$ - \$ -	-	•	_
Closing Ba	lance	\$ -	\$ -	<u>\$</u> -	\$ -	\$ -	\$ -	\$ -
Accumulated D	epreciation	_	_	_	_		_	_
Opening B Amortizatio	alance on expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ - \$ -	\$ -
Retirement	ls/Removals (if applicable)							
Closing Ba	lance	<u>\$</u> -	\$ -	<u> </u>	\$ -	\$ -	\$ -	\$ -
Net Book Value		•	s -	s -	s -	s -	s -	
Opening B Closing Ba	lance	\$ - \$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
Average N	et Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fixed Assets - C	omputer Software (including Applications Soft	ware)						
Gross Book Val	lue							
Opening B	alance ditions during year (from Smart Meter Costs)		\$ -	\$ -	\$ - \$ 2,423	\$ 2,423 \$ 4,845	\$ 7,268 \$ 2,077	\$ 9,345 \$ -
Retirement	ts/Removals (if applicable)							
Closing Ba	lance	<u>\$ -</u>	\$ -	<u>\$ -</u>	\$ 2,423	\$ 7,268	\$ 9,345	\$ 9,345
Accumulated D	epreciation	•		•	s -	-\$ 404	-\$ 2.019	-\$ 4.788
Opening B Amortizatio	arance on expense during year	\$ -	\$ -	\$ -	-\$ 404	-\$ 404 -\$ 1,615	-\$ 2,019 -\$ 2,769	-\$ 4,788 -\$ 3,115
Retirement Closing Ba	ts/Removals (if applicable)		•		-\$ 404	-\$ 2.019	-\$ 4,788	-\$ 7,903
•		-	-		-		11.00	- 1,1000
Net Book Value Opening B		s -	\$ -	s -	s -	\$ 2,019	\$ 5,249	\$ 4,557
Closing Ba	lance et Book Value	\$ -	\$ -	\$ -	\$ 2,019 \$ 1,009	\$ 5,249 \$ 3,634	\$ 4,557 \$ 4,903	\$ 1,442 \$ 3,000
		\$ -	\$ -	\$ -	\$ 1,009	\$ 3,034	\$ 4,903	\$ 3,000
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)		•		•	e -	•	•
		-	-		<u> </u>	Ψ	-	<u> </u>
Accumulated Do Opening B	epreciation alance	s -	s -	s -	s -	s -	s -	s -
Amortizatio	on expense during year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Ba	ts/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value								·
Opening B	alance	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
Closing Ba Average No	ılance et Book Value	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Net Fixed Assets - O								
Gross Book Val Opening B			s -	s -	s -	s -	s -	s -
Capital Add	ditions during year (from Smart Meter Costs)	\$ -	š -	š -	š -	\$ -	š -	\$ -
Retirement Closing Ba	s/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated D						-		-
Opening B	alance	s -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortizatio Retirement	on expense during year Is/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Ba	lance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Book Value								
Opening B	alance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Closing Ba Average No	ilance et Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.								

Entegrus_SMModel_SMP-LgGS_20121102 4. SM_Assets_and_Rate_Base

	2	006		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)	•		•				•	7.004	•	20.004		54.045	•	E 4 07E
Smart Meters Computer Hardware	\$ \$	-	\$ \$	-	\$ \$	-	\$ \$	7,884	\$ \$	30,994	\$ \$	51,345	\$ \$	54,375
Computer Software	\$	-	э \$	-	\$	-	φ \$	1,009	\$	3,634	\$	4,903	\$	3,000
	\$ \$	-	\$	-		-		1,009	\$	3,634		4,903	\$	3,000
Tools & Equipment		-		-	\$	-	\$	-	Þ	-	\$	-	\$	-
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	\$	183
Working Capital Factor (from Sheet 3)		15%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	132	\$	29	\$	22	\$	27	\$	27
Incremental Smart Meter Rate Base	\$		\$		\$	132	\$	8,922	\$	34,649	\$	56,275	\$	57,402
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_	\$	_
Deemed Long Term Debt	\$	_	\$	_	\$	70	\$	5,059	\$	20,789	\$	33,765	\$	34.441
Equity	\$	-	\$	-	\$	62	\$	3,863	\$	13,860	S	22,510	\$	22,961
Preferred Shares	\$		\$		\$	- 02	\$	3,003	\$	13,000	S	22,310	\$	22,901
	\$		\$		\$	132	\$	8,922	\$	34.649	\$	56,275	\$	57,402
Total Capitalization	Ф	-	Ф	-	Ф	132	Ф	0,922	Ф	34,049	Ф	30,275	Ф	57,402
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	5	\$	367	\$	1,507	\$	2,448	\$	2,497
Equity	\$	-	\$	-	\$	6	\$	348	\$	1,247	\$	2,026	\$	2,066
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$		\$		\$	-
Total Return on Capital	\$	-	\$	-	\$	11	\$	714	\$	2,755	\$	4,474	\$	4,563
Operating Expenses	\$	-	\$	-	\$	881	\$	190	\$	144	\$	180	\$	183
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	544	\$	2,175	\$	3,729	\$	4,195
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$		\$		\$	-
Computer Software	\$	-	\$	-	\$	-	\$	404	\$	1,615	\$	2,769	\$	3,115
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$		\$	· -	\$	
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	948	\$	3,790	\$	6,497	\$	7,309
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	892	\$	1,852	\$	6,688	\$	11,152	\$	12,056
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	\$	881	\$	190	\$	144	\$	180	\$	183
Amortization Expense	\$	-	\$	-	\$	001	\$	948	\$	3,790	\$	6,497	\$	7,309
Interest Expense	s S		\$	-	\$	5	s s	367		1,507	\$	2,448	\$	2,497
Net Income for Taxes/PILs	\$		\$	_	\$	6	\$	348	\$	1,247	\$	2,026	\$	2,066
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	2.80	-\$	240.04	-\$	480.01	\$	332.63	\$	1,387.54
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	895	\$	1,612	\$	6,208	\$	11,484	\$	13,443

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	\$ -	\$ -	\$ -	\$ 8,156.19	\$ 31,972.26	\$ 52,717.88	\$ 55,491.47
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate CCA	8%	8%	\$ 8%	8% \$ 652.50	8% \$ 2,557.78	8% \$ 4,217.43	8% \$ 4,439.32
Closing UCC	\$ -	\$ -	\$ -	\$ 652.50 \$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	45 45%	50 55%	50 55%	50 55%	50 55%	50 55%	50 55%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	e -	\$ -	S -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5.55m.g 500	<u> </u>	<u> </u>	Ψ	<u> </u>	Ψ	<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	\$	1,247.37	\$	2,025.91	\$	2,066.46
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 Soft		-	\$	-	\$	-	-\$	1,211.34	-\$	3,634.03	-\$	3,460.98	-\$	1,038.29
CCA - Other Equipmen		-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Change in taxable incor	me \$	-	\$	-	\$	5.56	-\$	568.61	-\$	1,154.34	\$	844.83	\$	3,898.34
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	-\$	357.84	\$	238.66	\$	1,023.31
ONTARIO CAPITAL TAX														
Smart Meters	\$	-	S	_	\$	-	\$	15,768.63	\$	46,218.41	\$	56,471.90	\$	52,277.29
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	- 1
Computer Software	\$				s		s	2.018.91	s	5,249.16	s	4.556.96	s	1,442.08
(Including Application S	oftware)	-	\$	-	•	-	Þ	2,018.91	2	5,249.16	\$	4,556.96	\$	1,442.08
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	_	\$	-	\$	-
Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rate Base	\$	-	\$	-	\$	-	\$	17,787.54	\$	51,467.56	\$	61,028.86	\$	53,719.37
Less: Exemption					\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Taxable Capita	al <u>\$</u>	-	\$	-	\$	-	\$	17,787.54	\$	51,467.56	\$	61,028.86	\$	53,719.37
Ontario Capital Tax Rat	e (from Sheet 3)	0.300%		0.225%		0.225%		0.225%		0.075%		0.000%		0.000%
Net Amount (Taxable C	apital x Rate) \$	-	\$	-	\$	-	\$	40.02	\$	38.60	\$	-	\$	-
Change in Income Taxe	es Payable \$	-	\$	-	\$	1.86	-\$	187.64	-\$	357.84	\$	238.66	\$	1,023.31
Change in OCT		-	\$	-	\$		\$	40.02	\$	38.60	\$		\$	
PILs	\$	-	\$	-	\$	1.86	-\$	147.62	-\$	319.24	\$	238.66	\$	1,023.31
Gross Up PILs														
Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Change in Income Taxe		-	\$	-	\$	2.80	-\$	280.06	-\$	518.61	\$	332.63	\$	1,387.54
Change in OCT	\$	-	\$	-	\$		\$	40.02	\$	38.60	\$		\$	
PILs	\$	•	\$	•	\$	2.80	-\$	240.04	-\$	480.01	\$	332.63	\$	1,387.54

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	С	losing 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		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% 4.59%		* \$ * \$	-	\$ -	
2009 Q1 2009 Q2	2.45% 1.00%	6.61% 6.61%	Jan-07 Feb-07		Q1 Q1	\$ -		4.59%		· \$	-		
2009 Q2 2009 Q3	0.55%	5.67%	Mar-07		01	\$ -		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		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		Q1	\$ -	\$ -	5.14%		\$	-		
2012 Q3	1.47%	4.29%		2008	Q1	\$ -	\$ -	5.14%		\$	-		
2012 Q4	1.47%	4.29%		2008	Q2	\$ -	\$ -	4.08%		\$	-		
				2008	Q2	\$ - \$ -	\$ -	4.08%		\$	-		
				2008	Q2	\$ - \$ -	\$ - \$ -	4.08% 3.35%		\$ \$	-		
				2008	Q3 Q3	\$ -	\$ -	3.35%		· \$	-		
				2008 2008	0.3	\$ -	\$ -	3.35%		· \$	-		
				2008	Q3 Q4	\$ -	-\$ 0.00	3.35%		-\$	0.00		
				2008	Q4	-\$ 0.00	\$ 122.21	3.35%		. \$	122.21		\$ 1.26
				2008	Q4	\$ 122.21	\$ 109.37	3.35%		34 \$		\$ 231.92	\$ 1.26
			Jan-09		Q1	\$ 231.58	\$ 118.02	2.45%		47 \$		•	\$ 1.26
			Feb-09		Q1	\$ 349.60	\$ 117.68	2.45%	\$ 0.	71 \$			\$ 1.26
			Mar-09		Q1	\$ 467.28	\$ 123.19	2.45%		95 \$			\$ 1.26
			Apr-09	2009	Q2	\$ 590.47	\$ 122.22	1.00%	\$ 0.	49 \$	713.18		\$ 1.26
			May-09	2009	Q2	\$ 712.69	\$ 122.22	1.00%	\$ 0.	59 \$	835.50		\$ 1.26
			Jun-09	2009	Q2	\$ 834.91	\$ 122.31	1.00%	\$ 0.	70 \$	957.92		\$ 1.26
			Jul-09		Q3	\$ 957.22	\$ 122.22	0.55%		44 \$	1,079.88		\$ 1.26
			Aug-09		Q3	\$ 1,079.44	\$ 122.22	0.55%		49 \$	1,202.15		\$ 1.26
				2009	Q3	\$ 1,201.66	\$ 122.22	0.55%		55 \$	1,324.43		\$ 1.26
				2009	Q4	\$ 1,323.88	\$ 122.22	0.55%		61 \$			\$ 1.26
				2009	Q4 Q4	\$ 1,446.10	\$ 122.22 \$ 178.56	0.55%		66 \$ 72 \$		\$ 1,522.68	\$ 1.26 \$ 1.26
			Dec-09 Jan-10		Q4 Q1	\$ 1,568.32 \$ 1,746.88	\$ 119.66	0.55%		72 \$ 80 \$	1,747.60 1,867.34	\$ 1,522.00	\$ 1.26 \$ 1.26
			Feb-10		Q1	\$ 1,866.54	\$ 124.90	0.55%		86 \$			\$ 1.26
			Mar-10		01	\$ 1,991.44	\$ 122.22	0.55%		91 \$			\$ 1.26
			Apr-10		Q2	\$ 2,113.66	\$ 120.96	0.55%		97 \$			\$ 1.26
			May-10		Q2 Q2	\$ 2,234.62	\$ 121.00	0.55%		02 \$			\$ 1.26
			Jun-10		Q2	\$ 2,355.62	\$ 123.44	0.55%		08 \$			\$ 1.26
			Jul-10		Q3	\$ 2,479.06	\$ 123.48	0.89%		84 \$			\$ 1.26
			Aug-10	2010	Q3	\$ 2,602.54	\$ 122.22	0.89%	\$ 1.	93 \$	2,726.69		\$ 1.26
			Sep-10	2010	Q3	\$ 2,724.76	\$ 120.62	0.89%	\$ 2.	02 \$	2,847.40		\$ 1.26
			Oct-10		Q4	\$ 2,845.38	\$ 125.46	1.20%		85 \$			\$ 1.26
			Nov-10		Q4	\$ 2,970.84	\$ 119.53	1.20%		97 \$			\$ 1.26
			Dec-10		Q4	\$ 3,090.37	\$ 145.09	1.20%		09 \$		\$ 1,508.92	\$ 1.26
				2011	Q1	\$ 3,235.46	\$ 123.48	1.47%		96 \$			\$ 1.26
				2011	Q1	\$ 3,358.94	\$ 123.48	1.47%		11 \$			\$ 1.26
				2011	Q1	\$ 3,482.42	\$ 123.48	1.47%		27 \$	3,610.17		\$ 1.26
				2011	Q2	\$ 3,605.90	\$ 123.48	1.47%		42 \$			\$ 1.26
				2011	Q2 Q2	\$ 3,729.38	\$ 121.80 \$ 113.54	1.47% 1.47%		57 \$ 72 \$			\$ 1.18 \$ 1.18
			Jun-11 Jul-11		Q2 Q3	\$ 3,851.18 \$ 3,964.72	\$ 113.54 \$ 118.23	1.47%		72 \$ 86 \$	4,087.81		\$ 1.18 \$ 1.18
			Aug-11		Q3	\$ 3,964.72 \$ 4,082.95	\$ 115.64	1.47%		00 \$	4,203.59		\$ 1.18
			Sep-11		Q3	\$ 4,082.95 \$ 4,198.59	\$ 115.64	1.47%		14 \$	4,203.59		\$ 1.18
			Oct-11		Q3 Q4	\$ 4,314.23	\$ 115.64	1.47%		28 \$			\$ 1.18
			Nov-11		Q4	\$ 4,429.87	\$ 115.50	1.47%		43 \$			\$ 1.18
			Dec-11		Q4	\$ 4,545.37		1.47%		57 \$		\$ 1,461.64	
						,		,0	. 0.	-	,	,	

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

									ant rananing rado									
	Approved Deferral and Variance	CWIP				Oı	pening Balance	F	unding Adder	Interest							Approved ter Funding	ı
Interest Rates	Accounts	01111	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	CI	osing Balance	Ann	nual amounts	Adder (f	rom Tariff)	
			Jan-12	2012	Q1	\$	4,639.77	\$	114.66	1.47%	\$ 5.68	\$	4,760.11			\$	1.18	į
			Feb-12	2012	Q1	\$	4,754.43	\$	114.46	1.47%	\$ 5.82	\$	4,874.71			\$	1.18	į
			Mar-12	2012	Q1	\$	4,868.89	\$	115.64	1.47%	\$ 5.96	\$	4,990.49			\$	1.18	į
			Apr-12	2012	Q2	\$	4,984.53	\$	115.64	1.47%	\$ 6.11	\$	5,106.28			\$	1.18	į
			May-12	2012	Q2	\$	5,100.17	\$	19.46	1.47%	\$ 6.25	\$	5,125.88					1
			Jun-12	2012	Q2	\$	5,119.63	\$	-	1.47%	\$ 6.27	\$	5,125.90					1
			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 Fund	ding A	dder Re	venu	ues Collected	\$	5,119.63		\$ 159.10	\$	5,278.73	\$	5,278.73			

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

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	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% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4					4.59% 4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	2006	04				_	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 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007 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%	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	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 Q1	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	2008	Q2	-			-	4.08%	-	-
			May-08 Jun-08	2008 2008	Q2 Q2					4.08% 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	-			-	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	2009	Q2	-			-	1.00%	-	-
			Jun-09	2009	Q2	-			-	1.00%	-	-
			Jul-09 Aug-09	2009	Q3 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 2010	Q4 Q1	-				0.55% 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 Feb-11	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%	-	-
			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 Nov-11	2011	Q4	-			-	1.47% 1.47%	-	-
			Dec-11	2011	Q4 Q4	-			:	1.47%	-	-
			Jan-12	2012	Q1	-			-	1.47%	-	-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12						1 :	1.47% 1.47%	-	-
			May-12			-			:	1.47%		-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12	2012					-	1.47% 1.47%	-	-
			Sep-12 Oct-12	2012		-				1.47%		
			Nov-12	2012	Q4	-			-	1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_SMP-LgGS_20121102 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	iheet 5)	Expen	ization se 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 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	\$	182.81	\$	7,309.50	\$ 20,123.03	\$ 16,376.88	1.47%	\$	240.74
Cumulati	ve Interest to	o 2011						\$	202.42
Cumulati	ve Interest to	2012						\$	443.16

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 IRM decisions, the Board 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 entirest opportunity. 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 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 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 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

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	2	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	\$ 6,208.32	\$ 11,484.21	\$	13,443.28	\$ 33,643.01
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	s		-	\$ -	 \$	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)	S		-	\$	\$	17.54	S	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	\$ 4,731.19	\$ 10,159.16	\$	12,889.71	\$ 28,566.69
Number of Metered Customers (average for 2012 test year)												80	

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	\$	20,402.15	
	nues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$	5,278.73	
	Revenue Requirement	\$	15,123.42	
SMDR	SMDR November 1, 2012 to October 31, 2013		14.16	Match
Check: Fore	casted SMDR Revenues	\$	15,122.88	

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

Incremental Revenue Requirement for 2012	\$ 13,443.28
SMIRR	\$ 12.59 Match
Check: Forecasted SMIRR Revenues	\$ 13,446.12

Entegrus_SMModel_SMP-LgGS_20121102 Tab: 9. SMFA_SMDR_SMIRR

	SM Fina	Entegrus Powerlines Inc. I Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
	chment G	
	Meter Model n 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

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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.

0		2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later	Tota	al
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	0		512	4	0	0		516
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)										
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%	1	00.00%
Actual/Planned number of GS > 50 kW meters installed Other (please identify)										0
Total Number of Smart Meters installed or planned to be installed					E12					516
Capital Costs										310
	Asset Type Asset type must be									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	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				60,466	472	0			60,939
1.1.2 Installation Costs (may include socker 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.)									\$	•
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$	-
Total Advanced Metering Communications Devices (AMCD)		\$ -	<u>\$</u>	\$ -	\$ 78,249	\$ 611	\$ -	<u>s</u> -	\$	78,860
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	\$	-
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.)									\$	
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	\$ -	\$ 8,571	\$ 67	\$ -	\$ -	\$	8,638
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									\$	
1.3.2 Computer Software					0	0	0		\$	
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
	Accet Tune									
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		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s	923
1.4.1 Activiation Fees	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual 916	Audited Actual 7 \$ 7	Audited Actual 0	Forecast \$ -	\$	923
					916	7	0			923
1.4.1 Activiation Fees Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -		
1.4.1 Activiation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software				916	7	0		\$	
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	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$	
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	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ \$ \$	
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	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 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	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 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	Applications Software	\$ -	\$ -	\$ -	916 \$ 916	\$ 7	\$ -	\$ -	\$ \$ \$ \$ \$	
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	Applications Software	\$ -	\$ -	\$ -	916 S 916 Audited Actual	\$ 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 appear 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	\$ -	\$ -	\$ -	916 S 916 Audited Actual	7 S 7	\$ -	\$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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	Applications Software Asset Type	\$ -	\$ -	\$ -	916 S 916 Audited Actual	\$ 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	Applications Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhease provide a discriptive title and identity have no lappord minimum functionality costs)	Applications Software Asset Type	\$ -	\$ -	\$ -	916 S 916 Audited Actual	7 S 7	\$ -	\$ -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 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 - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 Interface to CIS 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 (iPhase provide a descripte tale for including publics in the same traders or related communications infrastructure that exceed those specified in O.Reg 42506	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a descriptive list and identity nature of begond minimum functionality costs) 1.5.1 Costs Tailede to technical appallities in the anart meters or related communications	Applications Software Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provides a discriptive title and develop years are depend minimum functionality costs) 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 amat 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 - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a disceptive list and desity nature of begond minimum functional protein infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for deployment of amart meters or related communications infrastructure that exceed those specified in O.Reg 425/06 1.6.2 Costs for fOU 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 - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 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 (inhere the professional fees and deserting the and deserting the and deserting the analysis of the control of t	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	Audited Actual	916 \$ 916 Audited Actual \$ - \$ 87.736 Audited Actual	Audited Actual S - S - 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast S - Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 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 disceptive site and deatly make of beyond minimum functional procession interactional provides a disceptive site and deatly make of beyond minimum functional provides interactional provides a disceptive site and deatly make of beyond minimum functional provides and minimum functionality Total Smart Meter Capital Costs	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual S Audited Actual	916 \$ 916 Audited Actual	Audited Actual	Audited Actual	Forecast Forecast Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 provides a discriptive title and dentity nature of layout minimum functionality costs) 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 amart 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 MIMR, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses	Applications Software Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S Audited Actual Audited Actual	S - Audited Actual	916 \$ 916 Audited Actual \$ 7.736 Audited Actual	Audited Actual S - S 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast S Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 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 provides a discriptive file and facility related of the provides and provides and complete file and facility related to the specified in CReg 42506 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 MIMR, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	916 \$ 916 Audited Actual \$ 87,736 Audited Actual \$ 47,736 Audited Actual	Audited Actual S - 685 Audited Actual	Audited Actual S - Audited Actual S - Audited Actual Audited Actual	Forecast Forecast Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discipple file and detaily related of deport instructure far related communications infrastructure that exceed flores 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 foll 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 Minimization (may include meter reverfication costs, etc.)	Applications Software Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S Audited Actual Audited Actual	S - Audited Actual	916 \$ 916 Audited Actual \$ 7.736 Audited Actual	Audited Actual S - S 685 Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast S Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923
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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provides a discriptive rise and dentity makes of degred relational rectional protein infrastructure that exceed those specified in O.Reg 42506 1.6.2 Costs for deployment of smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MIMME, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Applications Software Asset Type Asset Type Computer Software	S - Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S Audited Actual Audited Actual	S - Audited Actual	916 \$ 916 Audited Actual \$ 87,736 Audited Actual \$ 47,736 Audited Actual	Audited Actual S - 685 Audited Actual	Audited Actual S - Audited Actual S - Audited Actual Audited Actual	Forecast Forecast Forecast	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	923

Entegrus_SMModel_DUT-Res_20121102 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	2007	2008	2009	2010	2011	2012 and later	Total
2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	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.)				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)								\$ -
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 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				11	0	0	0	\$ 11
2.5.6 Other AMI Expenses (please specify)				110	35	75	0	\$ 220
(pinass specify) Total Other AMI OM&A Costs Related to Minimum Functionality	\$ -	\$ -	\$ -	\$ 121	\$ 35	\$ 75	\$ -	\$ 231
TOTAL OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 1,213	\$ 915	\$ 1,149	\$ 1,165	\$ 4,441
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY	\$ Audited Actual	\$ - Audited Actual	\$	\$ 1,213 Audited Actual	\$ 915 Audited Actual	\$ 1,149 Audited Actual	\$ 1,165	\$ 4,441
							\$ 1,165	\$ 4,441
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive list and identify nature of abjorost initinum functionality costs) 2.6.1 Costs related to technical capabilities in the areant materies or related communications							\$ 1,165	
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive tils 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.Rey 42506 2.6.2 Costs for deployment of smart meters to customers other than residential							\$ 1,165	s -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of deproof minimum functionality costs) 2.6.1 Costs related to technical capabilities in the anant materies or related communications infrastructure that exceed those specified in O.Reg 425/06 2.6.2 Costs for deployment of smart materies to customers other than residential and small general service 2.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation,				Audited Actual	Audited Actual	Audited Actual		\$ - \$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive late and destropt makes of objected minimum functionality costs.) 2.6.1 Costs related to technical expabilities in the smart materies or related communications infrastructure that exceed those specified in O.Reg 425/06 2.6.2 Costs for deployment of smart materies 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.				Audited Actual	Audited Actual	Audited Actual		\$ - \$ - \$ 7,780
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of begroof 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 42506 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs			Audited Actual	Audited Actual	Audited Actual 4,308 4,308	Audited Actual 3,368 \$ 3,368	0	\$ - \$ 7,780
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of depond minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart materis or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of smart materis 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*, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category			Audited Actual	Audited Actual	Audited Actual 4,308 4,308	Audited Actual 3,368 \$ 3,368	0	\$ - \$ 7,780
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of deproof minimum functionality costs) 2.6.1 Costs related to technical capabilities in the smart materies or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of smart materies 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 MUMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3 Aggregate Smart Meter Costs by Category 3.1 Capital	Audited Actual	Audited Actual	Audited Actual	Audited Actual 104 \$ 104 \$ 1,317	Audited Actual 4,308 \$ 4,308 \$ 5,223	3,368 \$ 4,517	0 <u>\$</u> .	\$ - \$ 7,780 \$ 7,780 \$ 12,222
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tils and identify nature of deproof minimum functionality costs) 2.6.1 Costs related to technical capabilities in the mant maters or related communications infrastructure that exceed those specified in O.Reg 42506 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 MOMEA, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3 Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter	Audited Actual	Audited Actual	Audited Actual	Audited Actual 104 \$ 104 \$ 1,317 \$ 78,249	Audited Actual 4.308 \$ 4.308 \$ 5.223	Audited Actual 3,368 \$ 3,368 \$ 4,517	0 \$ 1,165	\$ - \$ 7,780 \$ 7,780 \$ 12,222
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive life and identify nature of aborond minimum functionality costs) 2.6.1 Costs related to lock-incide appositilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of amart 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 MOMPs, exc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware	Audited Actual	Audited Actual	Audited Actual S S S S S S S S S S S S S S S S S S	Audited Actual 104 \$ 104 \$ 1,317 \$ 78,249 \$ 8,571	Audited Actual 4,308 \$ 4,308 \$ 5,223 \$ 611 \$ 67	3,368 \$ 4,517	0 \$ 1,165	\$ - \$ 7,780 \$ 7,780 \$ 12,222
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive life and identify nature of aborond minimum functionality costs) 2.6.1 Costs related to inchrinate oppositions in the smart materies or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of amant 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, exc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware	Audited Actual	Audited Actual	Audited Actual S S S S S S S S S S S S S S S S S S	Audited Actual 104 \$ 104 \$ 1,317 \$ 78,249 \$ 8,571	Audited Actual 4.308 \$ 4.308 \$ 5.223	Audited Actual 3,368 \$ 3,569 \$ 4,517	0 <u>\$</u> - <u>\$</u> 1,165	\$ 7,780 \$ 7,780 \$ 12,222 \$ 78,860 \$ 8,638
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive lite and identify nature of abgroof minimum functionality costs) 2.6.1 Costs related to suchrical capabilities in the samet materies or related communications infrastructure that exceed those specified in O.Reg 42506 2.6.2 Costs for deployment of smart meters to customers other than residential and small general service 2.6.3 Costs for TOU trait implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. 7. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1. Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware 3.1.3 Computer Hardware 3.1.4 Tools & Equipment	Audited Actual	Audited Actual S - S - S - S -	Audited Actual S - S - S - S - S -	Audited Actual 104 \$ 104 \$ 1,317 \$ 78,249 \$ 8,571 \$	Audited Actual 4,308 \$ 4,308 \$ 5,223 \$ 611 \$ 67 \$ -	3,368 \$ 3,369 \$ 4,517 \$ - \$ - \$ -	0 \$ - \$ 1,166	\$ - \$ 7,780 \$ 7,780 \$ 12,222 \$ 78,860 \$ 8,638 \$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive tils and identify nature of begroof minimum functionality costs) 2.6.1 Costs related to technical copabilities in the smart meters or related communications infrastructure that exceed those specified in O.Reg 42506 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Handware 3.1.3 Computer Fandware 3.1.4 Tools & Equipment 3.1.5 Other Equipment	Audited Actual	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual 104 \$ 104 \$ 1,317 \$ 78,249 \$ 8,571 \$ - \$ -	Audited Actual 4,308 \$ 4,308 \$ 5,223 \$ 611 \$ 67 \$ - \$ - \$ -	3,368 \$ 3,368 \$ 4,517 \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ 1,165	\$ - \$ 7,780 \$ 7,780 \$ 12,222 \$ 78,860 \$ 8,638 \$ - \$ -
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive tile and identify nature of deproof 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 42506 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Hardware 3.1.3 Computer Hardware 3.1.4 Tools & Equipment 3.1.5 Other Equipment 3.1.6 Applications Software	Audited Actual	Audited Actual	Audited Actual S - S - S - S - S -	Audited Actual	Audited Actual 4,308 \$ 4,306 \$ 5,223 \$ 611 \$ 67 \$ - \$ - \$ 7	3,368 \$ 3,368 \$ 4,517 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$	\$ - \$ 7,780 \$ 77,800 \$ 12,222 \$ \$ 78,860 \$ 8,638 \$ - \$ \$ - \$ \$ 923
2.6 OM&A COSTS RELATED TO BEYOND MINIMUM FUNCTIONALITY (Phase provide a descriptive tils and identify nature of begroof 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 42506 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 MDMK, etc. Total OM&A Costs Beyond Minimum Functionality Total Smart Meter OM&A Costs 3. Aggregate Smart Meter Costs by Category 3.1 Capital 3.1.1 Smart Meter 3.1.2 Computer Handware 3.1.3 Computer Fandware 3.1.4 Tools & Equipment 3.1.5 Other Equipment	Audited Actual \$	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual S - S - S - S - S - S - S - S - S - S	Audited Actual	Audited Actual 4,308 \$ 4,306 \$ 5,223 \$ 611 \$ 67 \$ - \$ - \$ 7	3,368 \$ 3,368 \$ 4,517 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	\$ - \$ - \$ - \$ - \$ - \$	\$ - \$ 7,780 \$ 77,800 \$ 12,222 \$ \$ 78,860 \$ 8,638 \$ - \$ \$ - \$ \$ 923

Entegrus_SMModel_DUT-Res_20121102
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	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%
Iotai	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)	45	15	45	4.5	45	45	45
Smart Meters - years - rate (%)	15 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%
Smart weters - CCA Nate	0 70	0 70	0 70	0 70	076	676	0 76
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.



Middlesex Power	Distribution Co.	
Middlesex Power	Distribution Co	rporation - Dutton

_	_						
Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance		ę	ę	ę	\$ 78,249	\$ 78,860	\$ 78,860
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ - \$ -	\$ - \$ 78,249	\$ 78,249 \$ 611	\$ 78,860 \$ -	\$ 78,860 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 78,249	\$ 78,860	\$ 78,860	\$ 78,860
Accumulated Depreciation Opening Balance		٠.	s .	٩ .	-\$ 2,608	-\$ 7,845	-\$ 13,103
Amortization expense during year Retirements/Removals (if applicable)	s -	\$ -	\$ -	-\$ 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	s -	s -	s .	\$ -	\$ 75.641	\$ 71.015	\$ 65,758
Closing Balance	\$ -	\$ - \$ -	\$ -	\$ 75,641	\$ 71,015	\$ 65,758	\$ 60,500
Average Net Book Value Net Fixed Assets - Computer Hardware	\$.	\$ -	5 -	\$ 37,820	\$ 73,328	\$ 68,387	\$ 63,129
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)		\$ - \$ -	\$ - \$ -	\$ - \$ 8,571	\$ 8,571 \$ 67	\$ 8,638 \$ -	\$ 8,638 \$ -
Retirements/Removals (if applicable) Closing Balance		\$.	\$.	\$ 8,571	\$ 8,638	\$ 8,638	\$ 8,638
Accumulated Depreciation				9 0,371	9 0,030	9 0,000	ψ 0,030
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 857	-\$ 857 -\$ 1,721	-\$ 2,578 -\$ 1,728	-\$ 4,305 -\$ 1,728
Retirents/Removals (if applicable) Closing Balance	\$	\$	9	-\$ 857	-\$ 2,578	-\$ 4,305	-\$ 6,033
Net Book Value	-	<u> </u>		-9 057	<u>-ψ 2,570</u>	4,303	-9 0,035
Opening Balance Closing Balance	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 Soft	tware)						
Gross Book Value Opening Balance		s -	s -	s -	\$ 916	\$ 923	\$ 923
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ 916	\$ 7	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ 916	\$ 923	\$ 923	\$ 923
Accumulated Depreciation Opening Balance	s -	s -	s -	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	s -	s -	s -	s -	\$ 763	\$ 464	\$ 156
Closing Balance Average Net Book Value	\$ - \$ -	\$ -	\$ - \$ -	\$ 763 \$ 382	\$ 464 \$ 614	\$ 156 \$ 310	\$ - \$ 78
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		\$ -	s -	\$ -	\$ - \$ -	s -	\$ -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	5 .	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	2 -	\$ -	\$ -	\$ -	3 -
Accumulated Depreciation Opening Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Balance	\$ -	<u>s</u> -	\$ -	<u>\$ -</u>	<u>\$ -</u>	\$ -	\$ -
Net Book Value Opening Balance	\$ -	\$ - \$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ - \$ -
Closing Balance Average Net Book Value	\$ -	\$ - \$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -

Entegrus_SMModel_DUT-Res_20121102 4. SM_Assets_and_Rate_Base

Accessed Not Friend Access Values (force Cheese A)	20	006		2007		2008		2009		2010		2011	20	12 and Later
Average Net Fixed Asset Values (from Sheet 4)			•				•	07.000		70.000	•	00.007	•	00.400
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	\$	5,223	\$	4,517	\$	1,165
Working Capital Factor (from Sheet 3)	1	5%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	198	\$	783	\$	678	\$	175
			_		_									
Incremental Smart Meter Rate Base	\$	-	\$	•	\$	-	\$	42,256	\$	81,612	\$	74,570	\$	66,850
Return on Rate Base														
Capital Structure	_		_		_		_		_		_		_	
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	25,354	\$	48,967	\$	44,742	\$	40,110
Equity	\$	-	\$	-	\$	-	\$	16,903	\$	32,645	\$	29,828	\$	26,740
Preferred Shares	\$		\$		\$		\$	-	\$	-	\$	-	\$	-
Total Capitalization	\$	-	\$	-	\$	-	\$	42,256	\$	81,612	\$	74,570	\$	66,850
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	Š	_	\$	_	\$	_	\$	1,585	\$	3,060	Š	2,796	\$	2,507
Equity	Š	_	\$	_	\$	_	\$	1,521	\$	2,938	Š	2,685	\$	2.407
Preferred Shares	Š	_	¢	_	\$	_	¢	1,021	\$	2,000	ě	2,000	\$	2,101
	\$		φ		\$		\$	3,106	\$	5.000	\$	5 404	\$	4,914
Total Return on Capital	\$	-	Ф	-	Þ	-	Ф	3,106	Þ	5,998	\$	5,481	Ф	4,914
Operating Expenses	\$	-	\$	-	\$	-	\$	1,317	\$	5,223	\$	4,517	\$	1,165
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	Š	-	\$	-	\$	-	\$	153	\$	306	Š	308	\$	156
Tools & Equipment	Š	-	\$	-	\$	-	\$	-	\$	-	Š	-	\$	-
Other Equipment	Š	_	\$	_	\$	_	\$	_	\$	_	s	_	Ś	_
Total Amortization Expense in Year	\$	-	\$	-	\$	-	\$	3,618	\$	7,264	\$	7,293	\$	7,141
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	=	\$		\$	8,041	\$	18,486	\$	17,291	\$	13,219
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$		\$	_	\$	1,317	\$	5,223	\$	4,517	\$	1.165
Amortization Expense	\$	_	\$		\$	_	\$	3,618	\$	7,264	Š	7,293	\$	7,141
Interest Expense	\$	_	\$		Š	_	\$	1,585	\$	3,060	Š	2,796		2,507
Net Income for Taxes/PILs	\$		\$		\$	-	\$	1,521	\$	2,938	\$	2,685	\$	2,407
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	-\$	207.53	\$	179.84	\$	1,115.51	\$	1,321.93
Revenue Requirement, including Grossed-up Taxes/PILs	\$		\$		s		\$	7,833	\$	18,666	\$	18,406	\$	14,541
nevenue nequirement, including Grossed-up Taxes/PILS	Ф	-	Ф	-	Ф	-	Ф	1,033	Ф	10,000	Ф	10,406	Ф	14,541

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)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 78,249.17	\$ 75,119.20 \$ 611.32	\$ 69,696.53 \$ -	\$ 64,120.81 \$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 78,249.17	\$ 75,730.52	\$ 69,696.53	\$ 64,120.81
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 39,124.58	\$ 305.66	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ 39,124.58	\$ 75,424.86	\$ 69,696.53	\$ 64,120.81
CCA Rate Class	47	47	47	47	47	47	47
CCA Rate CCA	8%	8%	8%	8% \$ 3.129.97	8% \$ 6.033.99	8% \$ 5,575.72	8% \$ 5,129.66
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	2007	2008	2009	2010	2011	2012 and later
200 Compator Equipment	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast
Opening UCC	s -	\$ -	\$ -	\$ -	\$ 6,213.78	\$ 2,844.75	\$ 1,280.14
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 8,570.74	\$ 66.96	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable)							
UCC Before Half Year Rule Half Year Rule (1/2 Additions - Disposals)	\$ -	\$	<u>\$</u> -	\$ 8,570.74 \$ 4,285.37	\$ 6,280.74 \$ 33.48	\$ 2,844.75	\$ 1,280.14
Reduced UCC	ş -	\$ -	\$ - \$ -	\$ 4,285.37 \$ 4,285.37	\$ 6,247.26	\$ 2,844.75	\$ 1,280.14
CCA Rate Class	45	50	50	φ 1,200.07 50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%	55%
CCA	\$ -	\$ -	\$ -	\$ 2,356.95	\$ 3,435.99	\$ 1,564.61	\$ 704.08
Closing UCC	\$ -	-	\$ -	\$ 6,213.78	\$ 2,844.75	\$ 1,280.14	\$ 576.06
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	•	\$ -	\$ -	6	•	\$ -	•
Half Year Rule (1/2 Additions - Disposals)	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PILs Calculation

	2006 Audite Actu		2007 Audited Actual		2008 Audited Actual		2009 Audited Actual		2010 Audited Actual		2011 Audited Actual		2012 and later Forecast
INCOME TAX													
Net Income	\$ -	\$	-	\$	-	\$	1,521.23	\$	2,938.02	\$	2,684.53	\$	2,406.62
Amortization	\$ -	\$	-	\$	-	\$	3,618.03	\$	7,264.32	\$	7,292.59	\$	7,141.13
CCA - Smart Meters	\$ -	\$	-	\$	-	-\$	3,129.97	-\$	6,033.99	-\$	5,575.72	-\$	5,129.66
CCA - Computers	\$ -	\$	-	\$	-	-\$	2,356.95	-\$	3,435.99	-\$	1,564.61	-\$	704.08
CCA - Applications Software	\$ -	\$	-	\$	-	-\$	457.95	-\$	461.52	-\$	3.58	\$	-
CCA - Other Equipment	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
Change in taxable income	\$ -	\$	-	\$	-	-\$	805.61	\$	270.84	\$	2,833.20	\$	3,714.01
Tax Rate (from Sheet 3)	36.12	%	36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Income Taxes Payable	\$ -	\$	-	\$	-	-\$	265.85	\$	83.96	\$	800.38	\$	974.93
ONTARIO CAPITAL TAX													
Smart Meters	\$ -	\$	-	\$	-	\$	75,640.86	\$	71,015.20	\$	65,757.83	\$	60,500.46
Computer Hardware	\$ -	\$	-	\$	-	\$	7,713.66	\$	6,059.78	\$	4,332.24	\$	2,604.70
Computer Software	s -	s		s		s	763.24	s	463.91	s	156.23	s	
(Including Application Software)	-	٠	-	Ф	-	Ф	703.24	٠	403.91	Ф	156.25	•	-
Tools & Equipment	\$ -	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment		\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	\$ -	\$	-	\$	-	\$	84,117.77	\$	77,538.88	\$	70,246.30	\$	63,105.16
Less: Exemption						\$	-	\$	-				
Deemed Taxable Capital	\$ -	\$	-	\$	-	\$	84,117.77	\$	77,538.88	\$	70,246.30	\$	63,105.16
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)	\$ -	\$	-	\$	-	\$	189.26	\$	58.15	\$	-	\$	-
Change in Income Taxes Payable S	\$ -	\$	-	\$	-	-\$	265.85	\$	83.96	\$	800.38	\$	974.93
Change in OCT	\$ - \$ -	\$	-	\$	-	\$	189.26	\$	58.15	\$	-	\$	-
PILs	\$ -	\$	-	\$	-	-\$	76.59	\$	142.11	\$	800.38	\$	974.93
Conso Ho Dil o													
Gross Up PILs			00.455										
Tax Rate	36.12	%	36.12%		33.50%		33.00%		31.00%	•	28.25%	•	26.25%
	\$ -	\$	-	\$ \$	-	-\$	396.79	\$	121.68	\$	1,115.51	\$	1,321.93
Change in OCT	<u> </u>	\$	-	\$	-	\$	189.26	\$	58.15	\$		\$	
PILs	\$ -	\$		\$	•	-\$	207.53	\$	179.84	\$	1,115.51	\$	1,321.93

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

		Approved Deferral and Variance	CWIP				Opening Balance	Funding Adder	Interest				Board Approved Smart Meter Funding
2000 02	Interest Rates	Accounts		Date	Year	Quarter	(Principal)	Revenues	Rate	Interest	Closing Balance	Annual amounts	Adder (from Tariff)
2008 03	2006 Q1			Jan-06	2006	Q1	\$ -		0.00%	\$ -	\$ -		
2006 Ce													
2007 OI													
2007 C2													
2007 Cal													
2007 Color S. 14% S. 15% S. 1							•				•		
2006 G1							*				*		
2008 02											*		
2008 Q3													
2006 Oct 3.35% 5.43% De-08 2000 Oct 5 - 4.59% 5 5 5													
2006 02												\$ -	
2000 O.3											\$ -		
2000 Q4	2009 Q2	1.00%	6.61%	Feb-07	2007	Q1	\$ -		4.59%	\$ -	\$ -		
2010 O1	2009 Q3	0.55%	5.67%	Mar-07	2007	Q1	\$ -		4.59%	\$ -	\$ -		
2010 12													
2010 Q3											•		
2011 Oct 1.20% 4.01% Aug/67 2007 Cot S													
2011 O1 1 1.47% 4.29%											•		
2011 0.2							•				Ŧ		
2011 O.3 1.4.7% 4.29% 2011 O.3 1.4.7% 4.29% 1.4.7% 4.29% 1.4.7% 4.29% 1.4.7% 4.29% 1.4.7% 1.4.2% 1.4											*		
2011 04											•		
2012 Q2 1 1.47% 4.29% Mar-08 2008 of \$ -											•	٠ .	
2012 Q2												Ψ	
2012 Q3											•		
2012 Q4							•				\$ -		
Jun08 2008 02 S	2012 Q4		4.29%			Q2	\$ -		4.08%	\$ -	\$ -		
Aug 68 2008 2018 5				May-08	2008	Q2	\$ -		4.08%	\$ -	\$ -		
Aug-08 2008 03 \$ -				Jun-08	2008	Q2	\$ -		4.08%	\$ -	\$ -		
Sep-08 2008 04 \$ -													
Nov-08 2008											•		
Nov-08 2008							•				*		
Dec-08 2008 Ox S							•				Ŧ		
Jan-09 2000											*	•	
Feb-09 2009											•	\$ -	
Mar-09 2009													
Apr-09 2000 02 \$ - 1.00% \$ - \$ - \$ - \$ Jun-09 2000 02 \$ - 1.00% \$ - \$ - \$ - \$ Jun-09 2000 02 \$ - 1.00% \$ - \$ - \$ - \$ Aug-09 2000 03 \$ - 0.055% \$ - \$ - \$ - \$ Oct-09 2000 04 \$ - 0.55% \$ - \$ - \$ - \$ Dec-09 2000 04 \$ - 0.55% \$ - \$ - \$ - \$ Jan-10 2010 01 \$ - 0.55% \$ - \$ - \$ - \$ Jan-10 2010 01 \$ - 0.55% \$ - \$ - \$ - \$ Jan-10 2010 01 \$ - 0.55% \$ - \$ - \$ - \$ May-10 2010 02 \$ - 0.55% \$ - \$ - \$ - \$ May-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ May-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 02 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 02 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 03 \$ - 0.55% \$ - \$ - \$ - \$ Jun-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.55% \$ - \$ - \$ - \$ Nov-10 2010 04 \$ - 0.23 \$ - 0.89% \$ - \$ - \$ Nov-10 2010 04 \$ - 0.23 \$ - 0.89% \$ - \$ - \$ Nov-10 2010 04 \$ - 0.23 \$ - 0.23 \$ Nov-10 2010 04 \$ - 0.23 \$ - 0.23 \$ Nov-10 2010 04 \$ - 0.23 \$													
May-09 2009 02 \$ -							•				Ŧ		
Jun-09 2000 02 \$ - 0.55% \$ - \$							•				•		
Aug-09 2009 03 \$ - 0.55% \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$						Q2	\$ -				\$ -		
Sep-09 2000				Jul-09	2009	Q3	\$ -		0.55%	\$ -	\$ -		
Nov-09 2009 04 \$ -				Aug-09	2009	Q3	\$ -		0.55%	\$ -	\$ -		
Nov-09 2009 04 \$				Sep-09	2009	Q3	\$ -		0.55%	\$ -	\$ -		
Dec-09 2009 04 \$ -							•				Ŧ		
Jan-10 2010											Ÿ	•	
Feb-10 2010 01 \$ -											•	\$ -	
Mar-10 2010 01 \$ -											*		
Apr-10 2010 02 \$ -											•		
May-10 2010 02 \$ -													
Jun-10 2010 02 \$ - 0.55% \$ - \$ -							•				•		
Jul-10 2010 0.3 \$ -							•				•		
Aug-10 2010 03 \$ -											•		
Oct-10 2010 04 \$ - Nov-10 2010 04 \$ - Nov-10 2010 04 \$ - Dec-10 2010 04 \$ 0.23 Jan-11 2011 01 \$ 1.294.28 \$ - \$ 1.294.28 \$ 1.00 Feb-11 2011 01 \$ 1.810.48 \$ 516.59 1.47% \$ 2.22 \$ 2.328.29 \$ 1.00 Apr-11 2011 01 \$ 2.326.07 \$ 516.89 1.47% \$ 2.22 \$ 2.328.29 \$ 1.00 Apr-11 2011 01 \$ 2.326.07 \$ 516.89 1.47% \$ 2.25 \$ 2.328.29 \$ 1.00 May-11 2011 02 \$ 2,845.19 \$ 516.89 1.47% \$ 2.25 \$ 2,848.04 \$ 1.00						Q3	\$ -				\$ -		
Nov-10 2010 04 \$ -\$ 0.23 \$ 1.294.05 1.20% \$ - \$ 0.23 \$ 1.00 Dec-10 2010 04 \$ 0.23 \$ 1.294.05 1.20% \$ - \$ 1.294.28 \$ 1.294.28 \$ 1.00 Dec-10 2011 01 \$ 1.294.28 \$ 516.20 1.47% \$ 1.59 \$ 1.810.47 \$ 1.00 Dec-11 2011 01 \$ 1.810.48 \$ 515.59 1.47% \$ 2.85 \$ 2.328.29 \$ 1.00 Dec-11 2011 02 \$ 2.326.07 \$ 519.12 1.47% \$ 2.85 \$ 2.848.04 \$ 1.00 Dec-11 2011 02 \$ 2.845.19 \$ 516.88 1.47% \$ 2.85 \$ 2.848.04 \$ 1.00 Dec-11 2011 02 \$ 3.362.07 \$ 519.12 1.47% \$ 2.85 \$ 2.848.04 \$ 1.00 Dec-11 2011 02 \$ 3.362.07 \$ 519.12 1.47% \$ 2.85 \$ 2.848.04 \$ 1.00 Dec-11 2011 02 \$ 3.362.07 \$ 519.12 1.47% \$ 2.85 \$ 3.884.09 \$ 2.50 Dec-11 2011 02 \$ 3.889.99 \$ 965.30 1.47% \$ 4.75 \$ 4.12 \$ 3.884.09 \$ 2.50 Dec-11 2011 03 \$ 6,138.76 \$ 1.293.49 1.47% \$ 5.594 \$ 6,144.70 \$ 2.50 Dec-11 2011 03 \$ 7,432.27 \$ 1.293.49 1.47% \$ 7.52 \$ 7,439.79 \$ 2.50 Dec-11 2011 04 \$ 8,729.43 \$ 1.305.51 1.47% \$ 9.10 \$ 8,738.53 \$ 2.50 Dec-11 2011 04 \$ 10,43.49 \$ 1.305.51 1.47% \$ 10.69 \$ 10,045.63 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1,301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1,301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1,301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.59 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.49 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.301.49 \$ 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50 Dec-11 2011 04 \$ 10,04.50 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47% \$ 1.201 \$ 1.47%				Sep-10	2010	Q3	\$ -		0.89%	\$ -	\$ -		
Dec-10 2010 04 \$ 0.23 \$ 1.294.05 1.20% \$ - \$ 1.294.28 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$ 1.294.28 \$ 1.294.28 \$ 1.00 \$ 1.294.28 \$				Oct-10	2010	Q4	\$ -		1.20%	\$ -			
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Apr-11 2011 Q2 \$ 2,845.19 \$ 516.88 1.47% \$ 3.49 \$ 3,365.56 \$ 1.00 May-11 2011 Q2 \$ 3,362.07 \$ 517.90 1.47% \$ 4.12 \$ 3,884.09 \$ 2.50 Jul-11 2011 Q2 \$ 3,879.97 \$ 965.30 1.47% \$ 4.75 \$ 4,850.02 \$ 2.50 Jul-11 2011 Q3 \$ 4,845.27 \$ 1,293.49 1.47% \$ 5.94 \$ 6,144.70 \$ 2.50 Aug-11 2011 Q3 \$ 7,432.27 \$ 1,293.51 1.47% \$ 7,52 \$ 7,439.79 \$ 2.50 Sep-11 2011 Q3 \$ 7,432.27 \$ 1,297.16 1.47% \$ 9.10 \$ 8,738.53 \$ 2.50 Oct-11 2011 Q4 \$ 1,305.51 1.47% \$ 10.09 \$ 10,456.63 \$ 2.50													
May-11 2011 Q2 \$ 3,362,07 \$ 517,90 1.47% \$ 4,12 \$ 3,884,09 \$ 2.50 Jul-11 2011 Q2 \$ 3,879,97 \$ 965.30 1.47% \$ 4.75 \$ 4,850,02 \$ 2.50 Jul-11 2011 Q3 \$ 4,845,27 \$ 1,293,49 1,47% \$ 5,94 \$ 6,144,70 \$ 2.50 Aug-11 2011 Q3 \$ 7,432,27 \$ 1,293,51 1,47% \$ 7,52 \$ 7,439,79 \$ 2.50 Sep-11 2011 Q3 \$ 7,432,27 \$ 1,293,51 1,47% \$ 9.10 \$ 8,738,53 \$ 2.50 Oct-11 2011 Q4 \$ 8,729,43 \$ 1,305,51 1,47% \$ 10,045,63 \$ 2.50 Nov-11 2011 Q4 \$ 10,043,49 \$ 1,305,51 1,47% \$ 12,29 \$ 11,349,04 \$ 2.50													
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Sep-11 2011 Q3 \$ 7,432.27 \$ 1,297.16 1.47% \$ 9.10 \$ 8,738.53 \$ 2.50 Oct-11 2011 Q4 \$ 8,729.43 \$ 1,305.51 1.47% \$ 10.69 \$ 10,045.63 \$ 2.50 Nov-11 2011 Q4 \$ 10,034.94 \$ 1,301.81 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50											,		
Oct-11 2011 04 \$ 8,729.43 \$ 1,305.51 1.47% \$ 10.69 \$ 10,045.63 \$ 2.50 Nov-11 2011 04 \$ 10,034.94 \$ 1,301.81 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50													
Nov-11 2011 04 \$ 10,034.94 \$ 1,301.81 1.47% \$ 12.29 \$ 11,349.04 \$ 2.50													
Dec-11 2011 Q4 \$ 11,336.75 \$ 2,269.55 1.47% \$ 13.89 \$ 13,620.19 \$ 12,390.47 \$ 2.50				Nov-11	2011	Q4	\$ 10,034.94	\$ 1,301.81	1.47%	\$ 12.29	\$ 11,349.04		\$ 2.50
				Dec-11	2011	Q4	\$ 11,336.75	\$ 2,269.55	1.47%	\$ 13.89	\$ 13,620.19	\$ 12,390.47	\$ 2.50

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

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				Oį	pening Balance	Fun	ding Adder	Interest							rd Approv Meter Fun	
Interest Rates	Accounts	CVVIF	Date	Year	Quarter		(Principal)	R	evenues	Rate	Interest	Cle	osing Balance	Ann	nual amounts	Adde	r (from Ta	riff)
			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 Fund	ling A	dder Re	venu	ies 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 Q2	4.14%	4.68%	Feb-06	2006	Q1	Ţ.,					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	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	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 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	0.55%	4.34%	May-07	2007	Q2					-	4.59%	-	-
2010 Q2	0.55%	4.34%	Jun-07	2007	Q2					-	4.59%	-	-
2010 Q3 2010 Q4	0.89% 1.20%	4.66% 4.01%	Jul-07	2007 2007	Q3 Q3					-	4.59% 4.59%	-	-
2010 Q4 2011 Q1	1.47%	4.01%	Aug-07 Sep-07	2007	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 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	2008	Q2					-	4.08%	-	-
			Jul-08	2008	Q3 Q3					-	3.35% 3.35%	-	-
			Aug-08 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					-	1.00%	-	-
			Jul-09 Aug-09	2009	Q3 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	2009	Q4 Q1					-	0.55%	-	-
			Jan-10 Feb-10	2010	Q1						0.55% 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	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					-	1.47% 1.47%	-	
			Jun-11	2011	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		Q1					-	1.47%	-	-
			Feb-12	2012	Q1					-	1.47%	-	-
			Mar-12 Apr-12	2012	Q1 Q2					-	1.47% 1.47%	-	-
			Apr-12 May-12	2012 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					1 :	1.47%	-	
			Dec-12	2012	Q4					-	1.47%	-	-
							\$	-	\$ -	\$ -			

Entegrus_SMModel_DUT-Res_20121102 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 se Sheet 5)	 llative OM&A mortization nse	 llative 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	\$	1,316.96	\$	3,618.03	\$ 4,934.99	\$ 2,467.49	1.14%	\$	28.07
2010	\$	5,223.17	\$	7,264.32	\$ 17,422.48	\$ 11,178.73	0.80%	\$	89.15
2011	\$	4,517.15	\$	7,292.59	\$ 29,232.22	\$ 23,327.35	1.47%	\$	342.91
2012	\$	1,164.59	\$	7,141.13	\$ 37,537.94	\$ 33,385.08	1.47%	\$	490.76
Cumulativ	ve Interest	to 2011						\$	460.13
Cumulativ	ve Interest	to 2012						\$	950.89

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 IRM decisions, the Board 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 entirest opportunity. 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 costs is approved by the Board. The Board dobserved that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the the SMFA was in intended to be designed to fund 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

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)	\$	-	\$	-	\$	-	\$	7,833.31	\$ 18,665.79	\$ 18,406.16	\$	14,541.16	\$ 59,446.43
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$	-	\$ 	-	\$	-	\$	28.07	\$ 89.15	\$ 342.91			\$ 460.13
Sheet 8A (Interest calculated on monthly balances)													\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$	-	\$		\$	-	S	28.07	\$ 89.15	\$ 342.91			\$ 460.13
SMFA Revenues (from Sheet 8)	\$	-	\$		\$	-	\$	-	\$ 1,294.28	\$ 12,312.02	\$	5,132.35	\$ 18,738.65
SMFA Interest (from Sheet 8)	\$		\$	-	\$		\$		\$	\$ 78.45	\$	260.04	\$ 338.49
Net Deferred Revenue Requirement	\$	-	\$	-	\$	-	\$	7,861.38	\$ 17,460.66	\$ 6,358.60	\$	9,148.77	\$ 40,829.42
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 Interest on OM&A and Amortization	\$	45,365.39		
	nues collected from 2006 to 2012 test year (inclusive)	\$	19,077.14		
	Simple Interest on SMFA Revenues I Revenue Requirement	\$	26,288.25)	
SMDR	November 1, 2012 to April 30, 2016	\$	1.20	-	Match
Check: Fore	ecasted SMDR Revenues	s	26,258.40 —	J	

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

Incremental Revenue Requirement for 2012	\$ 14,541.16
SMIRR	\$ 2.33 Match
Check: Forecasted SMIRR Revenues	\$ 14,567.16

Entegrus_SMModel_DUT-Res_20121102 Tab: 9. SMFA_SMDR_SMIRR

	Entegrus Powerlines Ind SM Final Disposition – Draft Rate Orde Board File No.: EB-2012-028 Date Filed: November 2, 201
Attachmei Smart Meter	
Dutton GS<	

Application Contact Information

Andrya Eagen Name:

Title: **Senior Regulatory Specialist**

519-352-6300 Ext 243 **Phone Number:**

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 Audited Actual	2009	2010 Audited Actual	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					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		12	0	0	89
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				16,103	2,510	0		\$ 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.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	<u>s</u> -	\$ -	\$ 21,839	\$ 3,404	\$ -	<u>s -</u>	\$ 25,243
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				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
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									\$ -
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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	Asset Type Applications Software				130	20	Audited Actual	Forecast	\$ 151
		Audited Actual	Audited Actual	Audited Actual				Forecast	\$ 151 \$ 151
1.4.1 Activiation Fees					130	20		Forecast \$ -	
1.4.1 Activiation Fees	Applications Software				130	20		Forecast	
1.4.1 Activision Fees Total Wilde Area Network (WAN)	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	
1.4.1 Activision Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151
1.4.1 Activisation 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)	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151 \$ -
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 demagad equipment) 1.5.2 AMI Interface to CIS	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151 \$ - \$ -
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	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151 \$ - \$ - \$ -
1.4.1 Activisation 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	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151 \$ - \$ - \$ -
1.4.1 Activisation 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	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151 \$ - \$ - \$ - \$ -
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 1.5.5 Other AMI Capital	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20 S 20 Audited Actual	\$ -	\$ -	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ -
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 Costs Related to Minimum Functionality	Applications Software	\$ -	\$ -	\$ -	S 130 Audited Actual	S 20 Audited Actual	Audited Actual	\$ -	\$ 151 \$. \$. \$. \$. \$.
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 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY	Applications Software Asset Type	\$ -	\$ -	\$ -	S 130 Audited Actual	S 20 Audited Actual	Audited Actual	\$ -	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activisation 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 1.5.5 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 liet and identify nature of begind minimum functionality costs) 1.6.1 Costs related to inchinical appailabilities in the surart meters or related communications	Applications Software Asset Type	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Cherk AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide datospher life and identify related to 9 legisled minimum functionality costs) 1.6.1 Costs related to schrickal 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	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Cherh AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide statispies ville and identify related to 9 legand minimum functional procession infrastructure that exceed those specified in O.Reg 425/06 1.6.1 Costs related to such class 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 and small general service	Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Cherk AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide datospher life and identify related to 9 legisled minimum functionality costs) 1.6.1 Costs related to schrickal 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	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4.1 Activisation 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 1.5.5 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 desceptive lets and deatly nature of begind minimum functional youth) 1.6.1 Costs related to technical appailaties in the samt 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,	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 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 descriptive tile and dentity makes of begond minimum functionally costs) 1.6.1 Costs related to inchnical capibilities in the smart meters or related communications infrastructure that exceed those specified in O.Rey 42506 1.6.2 Costs for deployment of smart meters to customers other than residential and small general service.	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	130 S 130 Audited Actual S S S S S S S S S S S S S S S S S S S	20 \$ 20 Audited Actual	Audited Actual	Forecast S S S S S S S S S S S S S	\$ 151 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
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 Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive tile and identify nature of bayond minimum functionally costs) 1.6.1 Costs related to bechnical capabilities in the smart meters or related communications infrastructure that exceed those specified in O.Req 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 MDIMR, etc. Total Capital Costs Beyond Minimum Functionality	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual S Audited Actual	130 \$ 130 Audited Actual \$ 23.231 Audited Actual	Audited Actual S 3.620 Audited Actual	Audited Actual S Audited Actual	Forecast S Forecast S Forecast	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 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 Total Other AMI Capital Total Other AMI Capital Total Other AMI Capital Total Costs Related to Minimum Functionality 1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive site and dentify make or depond minimum functionality costs) 1.6.1 Costs related to bechnical 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	Asset Type Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual S - S - Audited Actual	130 \$ 130 Audited Actual \$ 23.231 Audited Actual	Audited Actual S 3.620 Audited Actual	Audited Actual S Audited Actual	Forecast S Forecast S Forecast	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 1.5.5 Program Management 1.5.5 Other AMI Capital Costs Related to Minimum Functionality Total Cher AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide stempties dies and identify related to 42506 1.6.1 Costs related to schrickal 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 trate 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	Asset Type Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	\$ 130 Audited Actual \$ 23,231	\$ 20 \$ 20 Audited Actual \$ 3,620	Audited Actual S Audited Actual	Forecast Forecast S Forecast	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 26,851
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 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 stempther life and shortly rease of Jopond Internal functionally costs) 1.6.1 Costs related to technical capitallities 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; c. 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 S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	130 \$ 130 Audited Actual \$ 23,231 Audited Actual	\$ 20 S 20 Audited Actual S 3.620 Audited Actual	Audited Actual S - S - Audited Actual	Forecast Forecast Forecast	\$ 151 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 26,851

Entegrus_SMModel_DUT-SmGS_20121102 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 C 2.2 ADVANCED METERING REG	Operational Expense Data IONAL 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 CON	TROL COMPUTER (AMCC)								
2.3.1 Hardware Maintenance (may	include server support, etc.)				14	14	10	8	\$ 46
2.3.2 Software Maintenance (may in	clude 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 (WAR	N)								
2.4.1 WAN Maintenance									\$ -
2.4.2 Other (please specify)									\$ -
Total Incremental AMRC OM&A	Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.5 OTHER AMI OM&A COSTS R	ELATED TO MINIMUM FUNCTIONALITY								
2.5.1 Business Process Redesign									\$ -
2.5.2 Customer Communication (r	may include project communication, etc.)								\$ -
2.5.3 Program Management									\$ -
2.5.4 Change Management (may in	nclude training, etc.)								\$ -
2.5.5 Administration Costs					2	0	0	0	\$ 2
2.5.6 Other AMI Expenses (please specify)					19	6	13		\$ 38
Total Other AMI OM&A Costs Re	lated to Minimum Functionality	\$ -	\$ -	\$ -	\$ 21	\$ 6	\$ 13	\$ -	\$ 39
TOTAL OM&A COSTS RELATED	TO MINIMUM FUNCTIONALITY	\$ -	\$ -	\$ -	\$ 207	\$ 156	\$ 196	\$ 199	\$ 757
	BEYOND MINIMUM FUNCTIONALITY	Audited Actual							
	tly nature of beyond minimum functionality costs) pabilities in the smart meters or related communications ecified in O.Reg 425/06								\$ -
2.6.2 Costs for deployment of sma and small general service	ert meters to customers other than residential								s -
2.6.3 Costs for TOU rate impleme	ntation, CIS system upgrades, web presentation,								
integration with the MDM/R, etc.					18	735	574	0	\$ 1,327
Total OM&A Costs Beyond Minin	num Functionality	\$ -	\$ -	\$ -	\$ 18	\$ 735	\$ 574	\$ -	\$ 1,327
Total Smart Meter OM&A Costs		\$ -	\$ -	\$ -	\$ 225	\$ 891	\$ 770	\$ 199	\$ 2,084
3 Aggregate Smart Meter Cos	sts by Category								
	apital								
3.1.1	Smart Meter	\$ -	\$ -	\$ -	\$ 21,839	\$ 3,404	\$ -	s -	\$ 25,243
3.1.2	Computer Hardware	\$ -	s -	s -	\$ 1,261	\$ 197	s -	\$ -	\$ 1,458
3.1.3	Computer Software	\$ -	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
3.1.4	Tools & Equipment	\$ -	s -	s -	s -	s -	\$ -	s -	s -
3.1.5	Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3.1.6	Applications Software	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -	\$ 151
3.1.7	Total Capital Costs	\$ -	\$ -	\$ -	\$ 23,231	\$ 3,620	\$ -	\$ -	\$ 26,851
3.2 0	M&A Costs								
3.2.1	Total OM&A Costs	\$ -	\$ -	\$ -	\$ 225	\$ 891	\$ 770	\$ 199	\$ 2,084

Entegrus_SMModel_DUT-SmGS_20121102
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	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%
Iotai	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)	45	15	45	4.5	45	45	45
Smart Meters - years - rate (%)	15 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%
Smart weters - CCA Nate	0 70	0 70	0 70	0 70	076	676	0 76
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.



t Fixed Assets - Si	nart Meters	2006	2
Gross Book Val	ue		

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)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 21,839	\$ 21,839 \$ 3,404	\$ 25,243 \$ -	\$ 25,243 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 21,839	\$ 25,243	\$ 25,243	\$ 25,243
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 728	-\$ 728 -\$ 1,569	-\$ 2,297 -\$ 1,683	-\$ 3,980 -\$ 1,683
Retirements/Removals (if applicable) Closing Balance			s .	-\$ 728	-\$ 2.297	-\$ 3,980	-\$ 5,663
-	• .	• -	-	-\$ 126	-\$ 2,291	-\$ 3,960	-\$ 5,003
Net Book Value Opening Balance	\$ -	\$ -	s -	\$ -	\$ 21,111	\$ 22,945	\$ 21,262
Closing Balance Average Net Book Value	\$ - \$.	\$ -	\$ - \$ -	\$ 21,111 \$ 10,556	\$ 22,945 \$ 22,028	\$ 21,262 \$ 22,104	\$ 19,580 \$ 20,421
Net Fixed Assets - Computer Hardware		_ -					
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 1,261	\$ 1,261 \$ 197	\$ 1,458 \$ -	\$ 1,458 \$ -
Retirements/Removals (if applicable) Closing Balance	S -	S -	S -	\$ 1,261	\$ 1,458	\$ 1,458	\$ 1,458
Accumulated Depreciation				1,20	- 11.02	- 1,122	
Opening Balance	\$ -	\$ -	\$ -	\$ -	-\$ 126	-\$ 398	-\$ 690
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	-\$ 126	-\$ 272	-\$ 292	-\$ 292
Closing Balance	\$ -	\$ -	\$ -	-\$ 126	-\$ 398	-\$ 690	-\$ 981
Net Book Value Opening Balance	s -	s -	s .	s -	\$ 1.135	\$ 1,060	\$ 768
Closing Balance	\$ -	\$ -	\$ -	\$ 1,135	\$ 1,060	\$ 768	\$ 477
Average Net Book Value	\$ -	\$ -	\$ -	\$ 568	\$ 1,097	\$ 914	\$ 622
Net Fixed Assets - Computer Software (including Applications Soft	ware)						
Gross Book Value Opening Balance		\$ -	s -	\$ -	\$ 130	\$ 151	\$ 151
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ 130	\$ 20	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ 130	\$ 151	\$ 151	\$ 151
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ -	\$ - -\$ 22	-\$ 22 -\$ 47	-\$ 69 -\$ 50	-\$ 119 -\$ 32
Retirements/Removals (if applicable) Closing Balance	\$.	s .	s .	-\$ 22	-\$ 69	-\$ 119	-\$ 151
Net Book Value							
Opening Balance	s -	s -	s -	\$ -	\$ 109	\$ 82	\$ 32
Closing Balance Average Net Book Value	\$ -	\$ -	\$ - \$ -	\$ 109 \$ 54	\$ 82 \$ 95	\$ 32 \$ 57	\$ - \$ 16
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	3 -	3 -	<u> </u>	3 -	<u> </u>	3 -	3 -
Accumulated Depreciation Opening Balance	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
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		s -	s -	s -	s -	s -	s -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ - \$ -	š -	\$ -	\$ - \$	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation							
Opening Balance Amortization expense during year	S -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable) Closing Balance		¢	e	¢	•	ę	•
	-	· -	* .	<u> </u>	Ψ -	Ψ -	
Net Book Value Opening Balance	s -	s -	ş -	ş -	\$ -	\$ -	\$ -
Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -

Entegrus_SMModel_DUT-SmGS_20121102 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	s	_	\$	_	\$	_	\$	_	\$	_	\$	-	\$	_
Other Equipment	Š	_	\$	_	\$	_	\$	_	Š	_	Š	_	\$	_
Total Net Fixed Assets	Š		\$		\$		é	11,177	\$	23,221	Š	23.075	\$	21.059
Total Net Fixed Assets	Þ	-	Þ	•	Þ	•	Þ	11,177	Þ	23,221	Þ	23,075	Þ	21,059
Working Conital														
Working Capital	•		•				•		•		_	770		400
Operating Expenses (from Sheet 2)	\$	-	\$	-	\$	4501	\$	225	\$	891	\$	770	\$	199
Working Capital Factor (from Sheet 3)		15%	•	15%		15%	•	15%	•	15%	_	15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	34	\$	134	\$	116	\$	30
Incremental Smart Meter Rate Base	\$		\$		\$		\$	11,211	\$	23,355	\$	23,190	\$	21,089
Return on Rate Base														
Capital Structure														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	s	_	\$	_	\$	_	\$	6,727	\$	14,013	\$	13,914	\$	12,654
Equity	Š	_	\$	_	\$	_	\$	4,484	\$	9,342	\$	9,276	\$	8,436
Preferred Shares	Š	_	\$	_	\$	_	¢	4,404	\$	3,342	s	3,270	\$	0,400
	\$		\$		φ.		φ_	44.044	\$	00.055	\$	23,190	\$	04.000
Total Capitalization	Þ	-	Þ	-	Ф	-	ф	11,211	Þ	23,355	Þ	23,190	ф	21,089
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	_	\$	_	\$	_	\$	420	\$	876	\$	870	\$	791
Equity	Š	_	\$	_	\$	_	\$	404	Š	841	\$	835	\$	759
Preferred Shares	Š		\$		\$		\$		s	011	Š	000	\$	700
	\$		\$		\$		φ	824	\$	1,717	\$	1,704	\$	1,550
Total Return on Capital	Þ	-	Ф	-	Ф	-	Ф	024	Ф	1,717	Þ	1,704	Ф	1,550
Operating Expenses	\$	-	\$	-	\$	-	\$	225	\$	891	\$	770	\$	199
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	728	\$	1,569	\$	1,683	\$	1,683
Computer Hardware	Š	_	\$	_	Š	_	\$	126	\$	272	\$	292	\$	292
Computer Software	Š	_	\$	_	\$	_	\$	22	\$	47	\$	50	\$	32
Tools & Equipment	Š	_	\$	_	\$	_	\$	-	Š	- "	\$	-	\$	
Other Equipment	Š	_	\$	_	\$	_	\$	_	s	_	Š	_	\$	_
	\$		\$		\$		\$	876	\$	4.000	\$	0.005	\$	2.006
Total Amortization Expense in Year	Þ	-	Þ	-	э	-	ф	876	Þ	1,888	3	2,025	ф	2,006
Incremental Revenue Requirement before Taxes/PILs	\$	-	\$	-	\$	-	\$	1,924	\$	4,495	\$	4,499	\$	3,755
Calculation of Taxable Income														
Incremental Operating Expenses	\$		\$		\$		\$	225	\$	891	\$	770	\$	199
Amortization Expense	\$	-	\$ \$	-	\$	-	\$	225 876	\$	1,888	\$	2,025	\$	2,006
	\$ \$	-	\$ \$	-	Đ.	-	Φ	420					\$	
Interest Expense	<u>*</u>				3		3		\$	876	\$	870		791
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	404	\$	841	\$	835	\$	759
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	\$	47.28	\$	145.31	\$	291.42	\$	344.64
	•							4.07-				4 70 :		
Revenue Requirement, including Grossed-up Taxes/PILs	\$	-	\$	-	\$	-	\$	1,972	\$	4,641	\$	4,791	\$	4,100

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

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	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 21,839.17	\$ 20,965.60 \$ 3,403.51	\$ 22,555.72 \$ -	\$ 20,751.26 \$ -	
Retirements/Removals (if applicable) 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	\$ 22,555.72	\$ 20,731.20	
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	
-								
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	
	Audited Actual	Audited Actual	Forecast					
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 914.39	\$ 553.98	\$ 249.29	
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 1,261.22	\$ 196.55	\$ -	\$ -	
Capital Additions Computer Software Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
UCC Before Half Year Rule	\$ -	s -	\$ -	\$ 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 CCA Rate	45 45%	50 55%	50 55%	50 55%	50 55%	50 55%	50 55%	
CCA Rate	\$ -	\$ -	\$ -	\$ 346.84	\$ 556.96	\$ 304.69	\$ 137.11	
Closing UCC	\$ -	\$ -	\$ -	\$ 914.39	\$ 553.98	\$ 249.29	\$ 112.18	
UCC - General Equipment								
OCC - General Equipment	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast	
	/ tautou / totaui	/ tautou / totau	ridanoa riotaar	/ tuanou / totau	/ tauriou / totaur	/ wantou / totuui	10100001	
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Additions Tools & Equipment Capital Additions Other Equipment	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ -	
Retirements/Removals (if applicable)	\$ -	\$ -	5 -	ş -	\$ -	\$ -	\$ -	
UCC Before Half Year Rule	S -	s -	\$ -	\$ -	\$ -	\$ -	\$ -	
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 Rate	20 /0	2070	20 /0	20 /0	20 /0	2070	2070	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

PILs Calculation

2006 Audited 2007 Audited 2008 Audited 2009 Audited 2010 Audited Actual Actual Actual Actual Actual	2011 Audited Actual	2012 and later Forecast
INCOME TAX		
Net Income \$ - \$ - \$ 403.60 \$ 840.77 \$	834.85 \$	759.21
Amortization \$ - \$ - \$ - \$ 875.81 \$ 1,888.11 \$	2,024.59 \$	2,006.27
CCA - Smart Meters \$ - \$ - \$\$ 873.57 -\$ 1,813.39 -\$	1,804.46 -\$	1,660.10
CCA - Computers \$ - \$ - \$ 346.84 -\$ 556.96 -\$	304.69 -\$	137.11
CCA - Applications Software \$ - \$ - \$\$ 65.14 -\$ 75.29 -\$	10.15 \$	-
CCA - Other Equipment\$\$\$\$\$	- \$	
Change in taxable income \$ - \$ - \$\$ 6.13 \$ 283.23 \$	740.15 \$	968.27
Tax Rate (from Sheet 3) 36.12% 36.12% 33.50% 33.00% 31.00%	28.25%	26.25%
Income Taxes Payable \$ - \$ - \$\$ 2.02 \$ 87.80 \$	209.09 \$	254.17
ONTARIO CAPITAL TAX		
Smart Meters \$ - \$ - \$ 21,111.20 \$ 22,945.31 \$	21,262.46 \$	19,579.62
Computer Hardware \$ - \$ - \$ 1,135.10 \$ 1,059.75 \$	768.20 \$	476.64
Computer Software \$ - \$ - \$ 108.57 \$ 82.06 \$	31.86 \$	
(Including Application Software)	31.00 \$	-
Tools & Equipment \$ - \$ - \$ - \$ - \$	- \$	-
Other Equipment <u>\$ - \$ - \$ - \$ - \$</u>	- \$	-
Rate Base \$ - \$ - \$ 22,354.86 \$ 24,087.12 \$	22,062.53 \$	20,056.26
Less: Exemption \$ - \$ -		
Deemed Taxable Capital \$ - \$ - \$ - \$ 22,354.86 \$ 24,087.12 \$	22,062.53 \$	20,056.26
Ontario Capital Tax Rate (from Sheet 3) 0.300% 0.225% 0.225% 0.225% 0.225%	0.000%	0.000%
Net Amount (Taxable Capital x Rate) \$ - \$ - \$ - \$ 50.30 \$ 18.07 \$	- \$	
Change in Income Taxes Payable \$ - \$ - \$\$ 2.02 \$ 87.80 \$	209.09 \$	254.17
Change in OCT <u>\$ - \$ - \$ 50.30 \$ 18.07 \$</u>	- \$	
PILS \$ - \$ - \$ 48.27 \$ 105.87 \$	209.09 \$	254.17
Gross Up PILs		
Tax Rate 36.12% 36.12% 33.50% 33.00% 31.00%	28.25%	26.25%
Change in Income Taxes Payable \$ - \$ - \$\$ 3.02 \$ 127.25 \$	291.42 \$	344.64
Change in OCT \$ - \$ - \$ 50.30 \$ 18.07 \$	- \$	
PILs \$ - \$ - \$ 47.28 \$ 145.31 \$	291.42 \$	344.64

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				Opening Balance	Funding Adder	Interest				Board Approved 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	\$ - \$ -		0.00% S 4.14% S		\$ - \$ -		
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	2006	Q3	\$ -		4.59%		\$ -		
2007 Q4	5.14%	5.18%	Aug-06		Q3	\$ -		4.59%	*	\$ -		
2008 Q1 2008 Q2	5.14% 4.08%	5.18% 5.18%	Sep-06 Oct-06		Q3 Q4	\$ - \$ -		4.59% S	Ŧ	\$ - \$ -		
2008 Q2 2008 Q3	3.35%	5.43%		2006	Q4 Q4	\$ -			\$ -	\$ -		
2008 Q4	3.35%	5.43%		2006	Q4	\$ -		4.59%		\$ -	\$ -	
2009 Q1	2.45%	6.61%		2007	Q1	\$ -		4.59%	Ŧ	\$ -		
2009 Q2	1.00%	6.61%		2007	Q1	\$ -		4.59%		\$ -		
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%	Mar-07 Apr-07		Q1 Q2	\$ - \$ -		4.59% S		\$ - \$ -		
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 2011 Q2	1.47% 1.47%	4.29% 4.29%	Sep-07 Oct-07		Q3 Q4	\$ - \$ -		4.59% S	Ŧ	\$ - \$ -		
2011 Q2 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		Q1	\$ -		5.14% 9		\$ -		
2012 Q3	1.47%	4.29% 4.29%	Mar-08		Q1 Q2	\$ - \$ -		5.14% S		\$ - \$ -		
2012 Q4	1.47%	4.29%	Apr-08 May-08		Q2 Q2	\$ - \$		4.08%		\$ -		
			Jun-08		Q2	\$ -		4.08%		\$ -		
			Jul-08		Q3	\$ -		3.35%		\$ -		
			Aug-08		Q3	\$ -		3.35%		\$ -		
			Sep-08		Q3	\$ - \$ -		3.35% S	•	\$ - \$ -		
			Oct-08 Nov-08		Q4 Q4	\$ - \$		3.35%	•	\$ -		
			Dec-08		Q4	\$ -		3.35%	Ŧ	\$ -	\$ -	
				2009	Q1	\$ -			\$ -	\$ -		
				2009	Q1	\$ -			\$ -	\$ -		
				2009 2009	Q1 Q2	\$ - \$ -		2.45% S	•	\$ - \$ -		
				2009	Q2 Q2	\$ -		1.00% 3	•	\$ -		
				2009	Q2	\$ -		1.00%	\$ -	\$ -		
				2009	Q3	\$ -		0.55%	*	\$ -		
				2009	Q3	\$ - \$ -		0.55%	•	\$ -		
			Sep-09 Oct-09		Q3 Q4	\$ - \$ -		0.55% S		\$ - \$ -		
			Nov-09		Q4	\$ -		0.55%		\$ -		
			Dec-09		Q4	\$ -		0.55%		\$ -	\$ -	
			Jan-10		Q1	\$ -		0.55%	Ŧ	\$ -		
			Feb-10 Mar-10		Q1 Q1	\$ - \$ -		0.55% S	\$ -	\$ - \$ -		
			Apr-10		Q1 Q2	\$ - \$ -		0.55%		\$ -		
			May-10		Q2	\$ -		0.55%		\$ -		
			Jun-10	2010	Q2	\$ -		0.55%	\$ -	\$ -		
			Jul-10		Q3	\$ -		0.89%		\$ -		
			Aug-10 Sep-10		Q3 Q3	\$ - \$ -		0.89% S		\$ - \$ -		
			Oct-10		Q3 Q4	\$ -		1.20%		\$ -		
			Nov-10		Q4	\$ -		1.20%		\$ -		\$ 1.00
			Dec-10	2010	Q4	\$ -	\$ 225.17	1.20% \$	\$ -	\$ 225.17	\$ 225.17	\$ 1.00
			Jan-11		Q1	\$ 225.17 \$ 314.17	\$ 89.00	1.47%		\$ 314.45		\$ 1.00
			Feb-11 Mar-11	2011	Q1 Q1	\$ 314.17 \$ 403.17	\$ 89.00 \$ 89.40	1.47% S	\$ 0.38 \$ 0.49	\$ 403.55 \$ 493.06		\$ 1.00 \$ 1.00
				2011	Q2	\$ 492.57	\$ 88.60		\$ 0.60	\$ 581.77		\$ 1.00
				2011	Q2	\$ 581.17	\$ 89.00	1.47%	\$ 0.71	\$ 670.88		\$ 2.50
			Jun-11		Q2	\$ 670.17	\$ 165.31	1.47%		\$ 836.30		\$ 2.50
				2011	Q3	\$ 835.48 \$ 1,057.98	\$ 222.50 \$ 222.42	1.47% S		\$ 1,059.00 \$ 1,281.70		\$ 2.50 \$ 2.50
			Aug-11 Sep-11		Q3 Q3	\$ 1,057.98 \$ 1,280.40	\$ 222.42 \$ 222.83	1.47%		\$ 1,281.70 \$ 1,504.80		\$ 2.50 \$ 2.50
			Oct-11		Q4	\$ 1,503.23	\$ 222.75	1.47%		\$ 1,727.82		\$ 2.50
			Nov-11	2011	Q4	\$ 1,725.98	\$ 223.58	1.47%	\$ 2.11	\$ 1,951.67		\$ 2.50
			Dec-11	2011	Q4	\$ 1,949.56	\$ 384.12	1.47%	\$ 2.39	\$ 2,336.07	\$ 2,122.02	\$ 2.50

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							ard Appro	
Interest Rates	Accounts	CVVIP	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	С	losing Balance	Anr	nual amounts	Add	ler (from Ta	ariff)
			Jan-12	2012	Q1	\$	2,333.68	\$	222.50	1.47%	\$ 2.86	\$	2,559.04			\$		2.50
			Feb-12	2012	Q1	\$	2,556.18	\$	222.50	1.47%	\$ 3.13	\$	2,781.81			\$		2.50
			Mar-12	2012	Q1	\$	2,778.68	\$	222.50	1.47%	3.40	\$	3,004.58			\$		2.50
			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		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			
										i i								
			Total Fund	ling A	dder Re	venu	ies Collected	\$	3,200.95		\$ 57.97	\$	3,258.92	\$	3,258.92			

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

						Account 1996 - S	oub-accounts Opera	ating Expenses, 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	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 2008 Q2	5.14% 4.08%	5.18% 5.18%	Sep-06	2006	Q3	-			-	4.59% 4.59%	-	-
2008 Q2 2008 Q3	4.08% 3.35%	5.18%	Oct-06 Nov-06	2006 2006	Q4 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 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007	Q1 Q1	-			-	4.59% 4.59%	-	-
2009 Q3 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	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	Q3 Q3	-			-	4.59% 4.59%	-	-
2010 Q4 2011 Q1	1.20%	4.01%	Sep-07	2007 2007	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 2012 Q1	1.47% 1.47%	4.29% 4.29%	Dec-07 Jan-08	2007	Q4 Q1	-			-	5.14% 5.14%	-	-
2012 Q1 2012 Q2	1.47%	4.29%	Feb-08	2008	Q1 Q1	-				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 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 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%	-	
			Jun-09	2009	Q2 Q2					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	2010	Q1	-			-	0.55%	-	-
			Feb-10 Mar-10	2010	Q1 Q1	-				0.55%		
			Apr-10	2010	Q2				_	0.55%	-	-
			May-10	2010	Q2	-			-	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	2010	Q4 Q1	-			[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 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 Q4	-			[1.47%	-	-
			Dec-11	2011	Q4	-			-	1.47%	-	-
			Jan-12	2012	Q1	-			-	1.47%	-	-
			Feb-12 Mar-12	2012	Q1 Q1	-			-	1.47%	-	-
			Apr-12	2012	Q1 Q2	-			-	1.47%	-	-
			May-12	2012	Q2	-			-	1.47%	-	-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12 Sep-12	2012	Q3	-			[1.47%	-	-
			Oct-12	2012	Q4] -	1.47%	-	-
			Nov-12	2012	Q4	-			-	1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-

Entegrus_SMModel_DUT-SmGS_20121102 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)					 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 Interest on OM&A and Amortization Expenses		
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	\$	770.37	\$	2,024.59	\$ 6,674.25	\$ 5,276.76	1.47%	\$	77.57	
2012	\$	198.61	\$	2,006.27	\$ 8,879.12	\$ 7,776.68	1.47%	\$	114.32	
Cumulati	ve Interest to	o 2011						\$	103.68	
Cumulati	ve Interest to	o 2012						\$	218.00	

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 IRM decisions, the Board 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 entirest opportunity. 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 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 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 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)

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	2	1009	2010	2011	201	2 and later	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	-	\$ -	\$	-	\$	1,971.70	\$ 4,640.75	\$ 4,790.87	\$	4,099.57	\$ 15,502.90
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	-	\$ -	\$	-	 \$	6.26	\$ 19.86	\$ 77.57			\$ 103.68
Sheet 8A (Interest calculated on monthly balances)												\$
X Sheet 8B (Interest calculated on average annual balances)	\$		\$ -	s		\$	6.26	\$ 19.86	\$ 77.57			\$ 103.68
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	\$ 2,746.42	\$	3,187.84	\$ 12,347.66
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	\$ 11,507.01		
	nues collected from 2006 to 2012 test year (inclusive)	\$ 3,258.92		
	Simple Interest on SMFA Revenues I Revenue Requirement	\$ 8,248.09)	
SMDR	November 1, 2012 to April 30, 2016	\$ 2.21	_	Mat
Check: Fore	acasted SMDR Revenues	\$ 8,260.98 -	J	

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

Incremental Revenue Requirement for 2012	\$ 4,099.57
SMIRR	\$ 3.84 Match
Check: Forecasted SMIRR Revenues	\$ 4,101.12

Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachment I Smart Meter Model Newbury 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 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.

Connect Market Constitut Const and Connectional Foreign Date		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 Capital Cost and Operational Expense Data		Addited Actual	Addited Actual	Addited Actual	Addied Actual	Addited Actual	Addited Actual	1 Olecast	
Smart Meter Installation Plan									
Actual/Planned number of Smart Meters installed during the Calendar Year Residential					170				170
General Service < 50 kW					170				0
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)		0		0	170			0	170
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	_				170		- 0		170
1 Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type 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				18,467	0	0		\$ 18,467
1.1.2 Installation Costs (may include socker kits, labour, vehicle, benefits, etc.)	Smart Meter				6,693	0	0		\$ 6,693
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>s -</u>	<u>\$ -</u>	\$ 25,161	<u>\$</u> -	\$ -	<u>\$</u> -	\$ 25,161
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type	4 15 14 1							
1.2.1 Collectors		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ -
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
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									s -
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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Asset Tyne								
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		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	\$ 321
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees Total Wide Area Network (WAN)	Asset Type Applications Software	Audited Actual	Audited Actual	Audited Actual	Audited Actual 321 \$ 321		Audited Actual 0	Forecast \$ -	\$ 321 \$ 321
1.4.1 Activiation Fees	Applications Software				321	0	0		
1.4.1 Activiation Fees Total Wilde Area Network (WAN)		\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	
1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY	Applications Software				321	0	0		\$ 321
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)	Applications Software	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$
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	Applications Software	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ -
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	Applications Software	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ -
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	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ -
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	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ - \$ -
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 impair 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	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ - \$ - \$ -
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 inpair 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	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 impair 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 Asset Type	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ - \$ - \$ -
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 Total Other AMI Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality	Applications Software	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ -
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 Total 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 tile and feetily mater of bayond minimum functional)	Applications Software Asset Type	\$ -	\$ -	\$ -	\$ 321	\$ -	\$ -	\$ -	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ -
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 Asset Type	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ -
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 again 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 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a discipling letter and identify nature of begond minimum functional years) 1.5.1 Costs related to technical appalities in the sant meters or related communications infrastructure that exceed those specified in O.Reg 42506	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 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 discipline lette and identify nature of abgord minimum functionally costs) 1.6.1 Costs related to technical acadelities in the matrimeters or related communications	Applications Schware Asset Type Asset Type	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 1.5.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a descriptive list and destity nature of separal minimum functional youts) 1.5.1 Costs treated to technical apposition in the samet meters or related communications infrastructure that exceed those specified in O.Reg 42506 1.5.2 Costs for deployment of smart meters to customers other than residential and small general service 1.5.3 Costs for ToU rate implementation, CIS system upgrades, web presentation,	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 fractace 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 life and identify mater of beyond minimum functional youts) 1.6.1 Costs related to behincial capibilities in the smart meters or related communications infrastructure that exceed those specified no Area (2506) 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	321 \$ 321 Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
1.4.1 Activation Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customet 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 (including repair of the and feeding with the control of	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual S Audited Actual	321 \$ 321 Audited Actual \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Audited Actual S - S - Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 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 site and deatly relate of beyond minimum functional youts) 1.6.1 Costs related to bechnical capabilities in the smart meters or related communications infrastructural 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 MDIMF, etc. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual	Audited Actual	321 \$ 321 Audited Actual \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Audited Actual	Audited Actual	Forecast S - Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality Total Scart related to including apphibilities 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, e.c. 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 - Audited Actual	Audited Actual S Audited Actual	\$ 321 \$ 321 Audited Actual \$ \$ 28,455	Audited Actual S Audited Actual S Audited Actual	Audited Actual S Audited Actual S Audited Actual	Forecast Forecast S Forecast Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$
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 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 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 dendly maker of loggord 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 rate implementation, CIS system upgrades, web presentation, integration with the MIMER, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Applications Software Asset Type Asset Type Computer Software	Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	\$ 321 S 321 Audited Actual \$ 28,455 Audited Actual	Audited Actual S - S - S - Audited Actual	Audited Actual S - S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
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 Total Other AMI Capital Total Costs Related to Minimum Functionality 1.6.1 Costs to State of the AMI Capital 1.6.2 Costs or State of the AMI Capital 1.6.3 Costs to Related to Minimum Functionality 1.6.1 Costs to State of the AMI Capital 1.6.2 Costs or State of the AMI Capital 1.6.3 Costs for Coll rate and the AMI Capital 1.6.3 Costs for Coll rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. 1.6.3 Costs for ToU rate implementation, CIS system upgrades, web presentation, integration with the MDMR, etc. 1.6.3 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 reverification costs, etc.)	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	\$ 321 \$ 321 Audited Actual \$ \$ 28,455	Audited Actual S Audited Actual S Audited Actual	Audited Actual S Audited Actual S Audited Actual	Forecast Forecast Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ 28,455
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 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 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 dendly maker of loggord 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 rate implementation, CIS system upgrades, web presentation, integration with the MIMER, ex. Total Capital Costs Beyond Minimum Functionality Total Smart Meter Capital Costs 2 OM&A Expenses 2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Applications Software Asset Type Asset Type Computer Software	Audited Actual S Audited Actual	Audited Actual S - Audited Actual	Audited Actual S Audited Actual	\$ 321 S 321 Audited Actual \$ 28,455 Audited Actual	Audited Actual S - S - S - Audited Actual	Audited Actual S - S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ 321 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Entegrus_SMModel_NEW-Res_20121102 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 ar	nd 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
	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.)					26	28	19	16	\$	89
2.3.2 Software Maintenance (m	ay 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 COST	S RELATED TO MINIMUM FUNCTIONALITY										
2.5.1 Business Process Rede	sign									\$	-
2.5.2 Customer Communication	on (may include project communication, etc.)									\$	-
2.5.3 Program Management										\$	-
2.5.4 Change Management (m	ay include training, etc.)									\$	-
2.5.5 Administration Costs						3	0	0	0	\$	3
2.5.6 Other AMI Expenses						36	11	25		\$	73
(please specify) Total Other AMI OM&A Costs	Related to Minimum Functionality	=	\$ -	\$ -	\$ -	\$ 40	\$ 11	\$ 25	\$ -	\$	76
	ED TO MINIMUM FUNCTIONALITY	-	\$ -	\$ -	\$ -	\$ 400	\$ 301	\$ 379	\$ 384	\$	1,463
	TO BEYOND MINIMUM FUNCTIONALITY		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual			
	identify nature of beyond minimum functionality costs) al capabilities in the smart meters or related communications e specified in O.Reg 425/06									\$	-
2.6.2 Costs for deployment of and small general service	smart meters to customers other than residential									\$	-
2.6.3 Costs for TOU rate imple integration with the MDM/R, etc.	ementation, CIS system upgrades, web presentation, 2.					34	1,419	1,110	0	\$	2,563
Total OM&A Costs Beyond M	linimum Functionality	=	\$ -	\$ -	\$ -	\$ 34	\$ 1,419	\$ 1,110	\$ -	\$	2,563
Total Smart Meter OM&A Cos	sts	-	\$ -	\$ -	\$ -	\$ 434	\$ 1,721	\$ 1,488	\$ 384	\$	4,027
3 Aggregate Smart Meter	Coate by Category	-			·			·			
3.1	Capital										
3.1.1	Smart Meter		s -	s .	s -	\$ 25,161	s -	s .	s -	s	25,161
3.1.2	Computer Hardware		s -	s -	s -	\$ 2,974	s -	s -	s -	s	2,974
3.1.3	Computer Software		s -	s -	s -	\$ -	s -	s -	s -	s	2,874
3.1.4	Tools & Equipment		s -	s -	s .	s .	s -	s -	s .	s	
3.1.5	Other Equipment		s -	s -	s -	s -	s -	s -	s -	s	_
3.1.6	Applications Software		s -	s -	s -	\$ 321	s -	s -	s -	s	321
3.1.7	Total Capital Costs	-	•	•	•	\$ 28,455	•	•	•	-	28,455
3.2	OM&A Costs	=	<u> </u>	* 	<u> </u>	y 20,433		<u>* </u>		*	20,433
		_								_	
3.2.1	Total OM&A Costs	=	• -	<u> </u>	<u> </u>	\$ 434	\$ 1,721	\$ 1,488	\$ 384	\$	4,027

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Entegrus_SMModel_NEW-Res_20121102
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	22 (22)	22.1221	22 =22/	22 2221	0.4.000/	22.250/	22.250/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00%	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%
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 Class Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications contware - OCA Nate	10076	100%	10076	100 /6	100/8	10076	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	Di-t-ibti	C	NTI

Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value Opening Balance		e	e	e	0.00401	0.00	¢ 0540°
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ - \$ -	\$ - \$ 25,161	\$ 25,161 \$ -	\$ 25,161 \$ -	\$ 25,161 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 25,161	\$ 25,161	\$ 25,161	\$ 25,161
Accumulated Depreciation Opening Balance			s .	٩ .	-\$ 839	-\$ 2,516	-\$ 4,193
Amortization expense during year Retirements/Removals (if applicable)	\$ -	\$ -	s -	-\$ 839	-\$ 1,677	-\$ 1,677	-\$ 1,677
Closing Balance	\$ -	\$ -	\$ -	-\$ 839	-\$ 2,516	-\$ 4,193	-\$ 5,871
Net Book Value Opening Balance	s -	s -	s -	\$ -	\$ 24.322	\$ 22.644	\$ 20,967
Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ 24,322 \$ 12,161	\$ 22,644 \$ 23,483	\$ 20,967 \$ 21,806	\$ 19,290 \$ 20,128
Net Fixed Assets - Computer Hardware						2,1000	
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 2,974	\$ 2,974 \$ -	\$ 2,974 \$ -	\$ 2,974 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 2,974	\$ 2,974	\$ 2,974	\$ 2,974
Accumulated Depreciation		•					
Opening Balance Amortization expense during year	\$ - \$ -	\$ -	\$ - \$ -	\$ - -\$ 297	-\$ 297 -\$ 595	-\$ 892 -\$ 595	-\$ 1,487 -\$ 595
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	-\$ 297	-\$ 892	-\$ 1,487	-\$ 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 Soft			•	\$ 1,339	\$ 2,360	\$ 1,765	\$ 1,190
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	s - s -	\$ - \$ 321	\$ 321 \$ -	\$ 321 \$ -	\$ 321 \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ 321	\$ 321	\$ 321	\$ 321
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - -\$ 53	-\$ 53 -\$ 107	-\$ 160 -\$ 107	-\$ 267 -\$ 53
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	-\$ 53	-\$ 160	-\$ 267	-\$ 321
Net Book Value							
Opening Balance Closing Balance	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 267	\$ 267 \$ 160 \$ 214	\$ 160 \$ 53 \$ 107	\$ 53 \$ -
Average Net Book Value Net Fixed Assets - Tools and Equipment	\$ -	\$ -	\$ -	\$ 134	\$ 214	\$ 107	\$ 27
Net Fixed Assets - I ools and Equipment Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$.	\$ - \$	s -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable) Closing Balance	\$.	\$ - \$ -	\$ -	\$ - \$ - \$ -	\$ -	\$	\$ -
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	s -	\$ -	\$ -	\$ -	\$ -
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)		\$ -	ş -	\$ -	\$ - \$ -	s -	\$ -
Retirements/Removals (if applicable)	\$.	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -
Closing Balance Accumulated Depreciation	<u> </u>	<u>.</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Accumulated Depreciation Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Amoruzation expense during year Retirements/Removals (if applicable) Closing Balance	\$	S	\$	\$	\$.	\$	\$
Net Book Value	* -	Ψ .	<u> </u>	<u> </u>		<u> </u>	<u> </u>
Opening Balance Closing Balance	s - s -	\$ - \$ -	s - s -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
Average Net Book Value	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Entegrus_SMModel_NEW-Res_20121102 4. SM_Assets_and_Rate_Base

Average Net Fixed Asset Values (from Sheet 4)	20	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	\$	1,721	\$	1,488	\$	384
Working Capital Factor (from Sheet 3)	1	5%		15%		15%		15%		15%		15%		15%
Working Capital Allowance	\$	-	\$	-	\$	-	\$	65	\$	258	\$	223	\$	58
					_		_				_			
Incremental Smart Meter Rate Base	\$	-	\$	-	\$	-	\$	13,698	\$	26,335	\$	23,921	\$	21,402
Return on Rate Base														
Capital Structure					_				_		_			
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	7,767	\$	15,801	\$	14,352	\$	12,841
Equity	\$	-	\$	-	\$	-	\$	5,931	\$	10,534	\$	9,568	\$	8,561
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$		\$	-	\$	
Total Capitalization	\$	-	\$	-	\$	-	\$	13,698	\$	26,335	\$	23,921	\$	21,402
Return on														
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	563	\$	1,146	\$	1,041	\$	931
Equity	\$	-	\$	-	\$	-	\$	534	\$	948	Š	861	\$	770
Preferred Shares	\$	_	\$	_	\$	_	\$	-	\$		s		\$	
Total Return on Capital	S		\$		\$		•	1,097	S	2.094	\$	1,902	\$	1,701
Total Neturn on Capital	Ÿ		φ		φ		φ	1,057	φ	2,034	φ	1,502	φ	1,701
Operating Expenses	\$	-	\$	-	\$	-	\$	434	\$	1,721	\$	1,488	\$	384
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	\$	6,194	\$	5,769	\$	4,411
Calculation of Taxable Income														
Incremental Operating Expenses	\$	_	\$	_	\$	_	\$	434	\$	1.721	\$	1,488	\$	384
Amortization Expense	Š	_	\$	_	\$	_	\$	1,190	\$	2,379	\$	2,379	\$	2,326
Interest Expense	Š	_	\$	_	Š	_	\$	563	\$	1,146	\$	1,041	\$	931
Net Income for Taxes/PILs	\$	-	\$	-	\$	-	\$	534	\$	948	\$	861	\$	770
Grossed-up Taxes/PILs (from Sheet 7)	\$	-	\$	-	\$	-	-\$	67.35	\$	40.45	\$	365.68	\$	434.40
Revenue Requirement, including Grossed-up Taxes/PILs	\$	_	\$	=	\$	-	\$	2,653	\$	6,234	\$	6,135	\$	4,845
							•	,		-, -		.,	- 1	,

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)	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 25,160.54	\$ 24,154.12 \$ -	\$ 22,221.79 \$ -	\$ 20,444.05 \$ -
UCC Before Half Year Rule	9	\$ -	\$ -	\$ 25,160.54	\$ 24,154.12	\$ 22,221.79	\$ 20,444.05
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 12,580.27	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ 12,580.27	\$ 24,154.12	\$ 22,221.79	\$ 20,444.05
CCA Rate Class CCA Rate	47	47 8%	47	47	47 8%	47	47
CCA Rate CCA	8%	\$%	8%	8% _\$ 1,006.42	\$% 1.932.33	8% \$ 1,777.74	8% \$ 1,635.52
Closing UCC	\$ -	\$ -	\$ -	\$ 24,154.12	\$ 22,221.79	\$ 20,444.05	\$ 18,808.52
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
4.4	Audited Actual	Forecast					
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 2,156.48	\$ 970.42	\$ 436.69
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 2,974.45	\$ -	\$ -	\$ -
Capital Additions Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule	•	\$ -	\$ -	\$ 2,974.45	\$ 2,156.48	\$ 970.42	\$ 436.69
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$	\$ -	\$ 1,487.23	\$ 2,130.40	\$ 370.42	\$ 430.09
Reduced UCC	\$ -	\$ -	\$ -	\$ 1,487.23	\$ 2,156.48	\$ 970.42	\$ 436.69
CCA Rate Class	45	50	50	50	50	50	50
CCA Rate CCA	45%	55%	55%	55% \$ 817.97	55% \$ 1,186.06	55%	55% \$ 240.18
Closing UCC	\$ -	\$ -	\$ -	\$ 2,156,48	\$ 1,186.06	\$ 533.73 \$ 436.69	\$ 240.18
	<u> </u>		Ψ	<u> </u>	ψ 070.1 <u>L</u>	Ψ 100.00	ψ 100.01
UCC - General Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	Forecast					
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	s -	\$ -	\$ -	¢ .	\$ -	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u> </u>				

Entegrus_SMModel_NEW-Res_20121102 6. UCC_Calculation

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	\$	948.04	\$	861.14	\$	770.49
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	\$	48.49	\$	928.76	\$	1,220.47
Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
Income Taxes Payable	\$	-	\$	-	\$	-	-\$	86.23	\$	15.03	\$	262.38	\$	320.37
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	267.09	s	160.25	\$	53.42	S	_
(Including Application Software)	T.		T.		1		Ţ							
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Other Equipment	<u>\$</u>	-	<u>\$</u>	-	\$	-	\$	-	\$	-	\$	-	\$	-
Rate Base Less: Exemption	Ф	-	\$	-	\$	-	\$	27,265.95	\$	24,886.86	\$	22,507.76	\$	20,182.08
Deemed Taxable Capital	\$	_	S		\$		\$	27,265.95	\$	24,886.86	\$	22,507.76	S	20,182.08
Deemed Taxable Capital	Φ		ą.		φ		ą.	•	ą.		ą.	22,307.76	- a	20,162.06
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	\$	15.03	\$	262.38	\$	320.37
Change in OCT	\$	-	\$	-	\$	-	\$	61.35	\$	18.67	\$	-	\$	
PILs	\$	-	\$	-	\$	-	-\$	24.88	\$	33.70	\$	262.38	\$	320.37
Gross Up PILs														
Tax Rate		36.12%	_	36.12%		33.50%		33.00%		31.00%		28.25%	_	26.25%
Change in Income Taxes Payable	\$	-	\$	-	\$ \$	-	-\$	128.69	\$	21.79	\$	365.68	\$	434.40
Change in OCT	\$	-	\$	-	\$	-	\$	61.35	\$	18.67	\$ \$	205.00	\$	404.40
PILs	\$		\$		Þ		-\$	67.35	\$	40.45	\$	365.68	\$	434.40

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	4.59%	4.72%		2006	Q2	\$ -		4.14%	-	-	\$ -		
2007 Q2 2007 Q3	4.59% 4.59%	4.72% 5.18%		2006 2006	Q2 Q3	\$ - \$ -		4.14% 4.59%		-	\$ - \$ -		
2007 Q3 2007 Q4	5.14%	5.18%		2006	Q3	\$ -		4.59%		-	\$ -		
2008 Q1	5.14%	5.18%			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 2009 Q3	1.00%	6.61%	Feb-07		Q1 Q1	\$ - \$ -		4.59% 4.59%		-	\$ - \$ -		
2009 Q3 2009 Q4	0.55% 0.55%	5.67% 4.66%		2007 2007	Q1 Q2	\$ -		4.59%		-	\$ -		
2010 Q1	0.55%	4.34%		2007	Q2	\$ -		4.59%		_	\$ -		
2010 Q1	0.55%	4.34%		2007	Q2	\$ -		4.59%		_	\$ -		
2010 Q3	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%	\$	-	\$ -		
2010 Q4	1.20%	4.01%	Aug-07	2007	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	\$ -	\$ 4.87	5.14%		-	\$ 4.87	. 45.70	\$ 0.25
2011 Q4 2012 Q1	1.47%	4.29%	Dec-07		Q4 Q1	\$ 4.87 \$ 45.76	\$ 40.89 \$ 41.43	5.14% 5.14%		0.02 0.20	\$ 45.78 \$ 87.39	\$ 45.78	\$ 0.25 \$ 0.25
2012 Q1 2012 Q2	1.47% 1.47%	4.29%	Jan-08 Feb-08		Q1	\$ 45.76	\$ 41.43	5.14%		0.20	\$ 128.84		\$ 0.25
2012 Q2 2012 Q3	1.47%	4.29%	Mar-08		01	\$ 128.47	\$ 41.19	5.14%		0.57	\$ 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
			Jun-08	2008	Q2	\$ 252.22	\$ 41.04	4.08%	\$	0.86	\$ 294.12		\$ 0.25
				2008	Q3	\$ 293.26	\$ 42.12			0.82	\$ 336.20		\$ 0.25
			Aug-08	2008	Q3	\$ 335.38	\$ 41.50			0.94	\$ 377.82		\$ 0.25
				2008	Q3	\$ 376.88	\$ 41.07	3.35%		1.05	\$ 419.00		\$ 0.25
				2008	Q4 Q4	\$ 417.95 \$ 460.28	\$ 42.33 \$ 41.64	3.35% 3.35%		1.17 1.28	\$ 461.45 \$ 503.20		\$ 0.25 \$ 0.25
				2008	Q4 Q4	\$ 460.26 \$ 501.92	\$ 41.64	3.35%		1.40	\$ 503.20 \$ 545.53	\$ 508.31	\$ 0.25
				2009	Q1	\$ 544.13	\$ 42.17	2.45%		1.11	\$ 587.41	ψ 300.51	\$ 0.25
				2009	Q1	\$ 586.30	\$ 42.25	2.45%		1.20	\$ 629.75		\$ 0.25
				2009	Q1	\$ 628.55	\$ 41.65	2.45%	\$	1.28	\$ 671.48		\$ 0.25
			Apr-09	2009	Q2	\$ 670.20	\$ 42.97	1.00%	\$		\$ 713.73		\$ 0.25
				2009	Q2	\$ 713.17	\$ -	1.00%			\$ 713.76		\$ 1.00
			Jun-09		Q2	\$ 713.17	\$ 52.42	1.00%			\$ 766.18		\$ 1.00
			Jul-09		Q3 Q3	\$ 765.59 \$ 931.86	\$ 166.27 \$ 167.94	0.55% 0.55%	-	0.35 0.43	\$ 932.21 \$ 1,100.23		\$ 1.00 \$ 1.00
			Aug-09 Sep-09		Q3	\$ 1,099.80	\$ 167.37	0.55%		0.43	\$ 1,267.67		\$ 1.00
			Oct-09		Q4	\$ 1,267.17	\$ 166.30	0.55%		0.58	\$ 1,434.05		\$ 1.00
				2009	Q4	\$ 1,433.47	\$ 168.63	0.55%	\$	0.66	\$ 1,602.76		\$ 1.00
				2009	Q4	\$ 1,602.10	\$ 247.86	0.55%	\$	0.73	\$ 1,850.69	\$ 1,314.41	\$ 1.00
			Jan-10		Q1	\$ 1,849.96	\$ 167.86	0.55%			\$ 2,018.67		\$ 1.00
			Feb-10		Q1	\$ 2,017.82	\$ 167.63	0.55%		0.92	\$ 2,186.37		\$ 1.00
			Mar-10 Apr-10		Q1	\$ 2,185.45 \$ 2,353.95	\$ 168.50 \$ 168.53	0.55% 0.55%		1.00 1.08	\$ 2,354.95 \$ 2,523.56		\$ 1.00 \$ 1.00
			May-10		Q2 Q2	\$ 2,353.95 \$ 2,522.48	\$ 168.53	0.55%			\$ 2,523.56 \$ 2,691.07		\$ 1.00
			Jun-10		Q2 Q2	\$ 2,689.91	\$ 168.77	0.55%	-		\$ 2,859.91		\$ 1.00
			Jul-10		Q3	\$ 2,858.68	\$ 167.79	0.89%			\$ 3,028.59		\$ 1.00
			Aug-10		Q3	\$ 3,026.47	\$ 165.20	0.89%		2.24	\$ 3,193.91		\$ 1.00
			Sep-10		Q3	\$ 3,191.67	\$ 167.23	0.89%		2.37	\$ 3,361.27		\$ 1.00
			Oct-10		Q4	\$ 3,358.90	\$ 167.97	1.20%			\$ 3,530.23		\$ 1.00
			Nov-10		Q4	\$ 3,526.87	\$ 167.23	,	-	3.53	\$ 3,697.63		\$ 1.00
			Dec-10		Q4	\$ 3,694.10	\$ 67.00			3.69	\$ 3,764.79	\$ 1,934.69	\$ 1.00
				2011	Q1 Q1	\$ 3,761.10 \$ 3,926.84	\$ 165.74 \$ 168.87	1.47% 1.47%		4.61 4.81	\$ 3,931.45 \$ 4,100.52		\$ 1.00 \$ 1.00
				2011	Q1	\$ 4,095.71	\$ 168.26			5.02	\$ 4,268.99		\$ 1.00
				2011	Q2	\$ 4,263.97	\$ 169.19			5.22	\$ 4,438.38		\$ 1.00
				2011	Q2	\$ 4,433.16	\$ 167.00				\$ 4,605.59		\$ 2.50
				2011	Q2	\$ 4,600.16	\$ 295.17	1.47%	\$	5.64	\$ 4,900.97		\$ 2.50
				2011	Q3	\$ 4,895.33	\$ 419.50	1.47%		6.00	\$ 5,320.83		\$ 2.50
				2011	Q3	\$ 5,314.83	\$ 421.59	1.47%		6.51	\$ 5,742.93		\$ 2.50
			Sep-11		Q3	\$ 5,736.42	\$ 418.00	1.47%			\$ 6,161.45		\$ 2.50
			Oct-11 Nov-11		Q4 Q4	\$ 6,154.42 \$ 6,576.42	\$ 422.00 \$ 419.66	1.47% 1.47%			\$ 6,583.96 \$ 7,004.14		\$ 2.50 \$ 2.50
			Dec-11		Q4 Q4	\$ 6,996.08					\$ 7,004.14 \$ 7,895.73	\$ 4,200.50	
			DC0 11	2011	47	5 ,550.00	Ψ 031.00	1.77	Ψ	0.07	ψ 1,000.10	ψ 1 ,200.00	¥ 2.50

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				Oı	pening Balance	F	Funding Adder	Interest						Board A Smart Mete	
Interest Rates	Accounts	O	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	CI	osing Balance	An	nual amounts	Adder (fro	m Tariff)
			Jan-12	2012	Q1	\$	7,887.16	\$	418.91	1.47%	\$ 9.66	\$	8,315.73			\$	2.50
			Feb-12	2012	Q1	\$	8,306.07	\$	419.92	1.47%	\$ 10.17	\$	8,736.16			\$	2.50
			Mar-12	2012	Q1	\$	8,725.99	\$	418.09	1.47%	\$ 10.69	\$	9,154.77			\$	2.50
			Apr-12	2012	Q2	\$	9,144.08	\$	418.33	1.47%	\$ 11.20	\$	9,573.61			\$	2.50
			May-12	2012	Q2	\$	9,562.41	-\$	40.92	1.47%	\$ 11.71	\$	9,533.20				
			Jun-12	2012	Q2	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Jul-12	2012	Q3	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Aug-12	2012	Q3	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Sep-12	2012	Q3	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Oct-12	2012	Q4	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Nov-12	2012	Q4	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15				
			Dec-12	2012	Q4	\$	9,521.49			1.47%	\$ 11.66	\$	9,533.15	\$	1,769.38		
			Total Fun	ding A	dder Re	venu	ues Collected	\$	9,521.49		\$ 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	\$ -				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% 5.18%	Sep-06 Oct-06	2006 2006	Q3 Q4					4.59% 4.59%	-	-
2008 Q3	3.35%	5.43%	Nov-06	2006	04				_	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 2009 Q3	1.00% 0.55%	6.61% 5.67%	Feb-07 Mar-07	2007 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%	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	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 Q1	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	2008	Q2	-			-	4.08%	-	-
			May-08 Jun-08	2008 2008	Q2 Q2					4.08% 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	-			-	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	2009	Q2	-			-	1.00%	-	-
			Jun-09	2009	Q2	-			-	1.00%	-	-
			Jul-09 Aug-09	2009	Q3 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 2010	Q4 Q1	-				0.55% 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 Feb-11	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%	-	-
			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 Nov-11	2011	Q4	-			-	1.47% 1.47%	-	-
			Dec-11	2011 2011	Q4 Q4	-			:	1.47%	-	-
			Jan-12	2012	Q1	-			-	1.47%	-	-
			Feb-12	2012	Q1	-			-	1.47%	-	-
			Mar-12 Apr-12						1 :	1.47% 1.47%	-	-
			May-12			-			:	1.47%		-
			Jun-12	2012	Q2	-			-	1.47%	-	-
			Jul-12	2012	Q3	-			-	1.47%	-	-
			Aug-12	2012					-	1.47% 1.47%	-	-
			Sep-12 Oct-12	2012		-				1.47%		
			Nov-12	2012	Q4	-			-	1.47%	-	-
			Dec-12	2012	Q4	-			-	1.47%	-	-
							\$ -	\$ -	\$ -			

Entegrus_SMModel_NEW-Res_20121102 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 se 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)	Simple OM&A Amortiz 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	\$	1,720.81	\$	2,379.10	\$ 5,723.34	\$ 3,673.38	0.80%	\$	29.30
2011	\$	1,488.21	\$	2,379.10	\$ 9,590.64	\$ 7,656.99	1.47%	\$	112.56
2012	\$	383.68	\$	2,325.68	\$ 12,300.00	\$ 10,945.32	1.47%	\$	160.90
Cumulati	ve Interest	to 2011						\$	151.09
Cumulati	ve Interest	to 2012						\$	311.98

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 IRM decisions, the Board 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 entirest opportunity. 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 costs is approved by the Board. The Board dobserved that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the the SMFA was in intended to be designed to fund 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

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

	2000		2007		2006		2009	2010	2011	201	z anu iatei	Total
Deferred and forecasted Smart Meter Incremental Revenue Requirement (from Sheet 5)	\$	\$	-	\$		\$	2,652.99	\$ 6,233.95	\$ 6,134.67	\$	4,845.26	\$ 19,866.87
Interest on Deferred and forecasted OM&A and Amortization Expense (Sheet 8A/8B) (Check one of the boxes below)	\$ 	\$	-	\$	-	\$	9.23	\$ 29.30	\$ 112.56			\$ 151.09
Sheet 8A (Interest calculated on monthly balances)												\$ -
X Sheet 8B (Interest calculated on average annual balances)	\$ -	\$	-	\$	-	S	9.23	\$ 29.30	\$ 112.56			\$ 151.09
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	\$ 4,328.56	\$ 2,046.73	\$	3,075.88	\$ 10,244.89
Number of Metered Customers (average for 2012 test year)											168	

Number of Metered Customers (average for 2012 test year) 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	\$ 15,172.70		
SMFA Reve	nues collected from 2006 to 2012 test year (inclusive)	\$ 9,773.07		
	Simple Interest on SMFA Revenues d Revenue Requirement	\$ 5,399.63		
SMDR	November 1, 2012 to April 30, 2016	\$ 0.77	- 1	Matc
Check: Fore	ecasted SMDR Revenues	\$ 5,433.12		

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

Incremental Revenue Requirement for 2012	\$ 4,845.26	\neg	
SMIRR	\$ 2.40	_	Match
Check: Forecasted SMIRR Revenues	\$ 4,838.40	ノ	

Entegrus_SMModel_NEW-Res_20121102 Tab: 9. SMFA_SMDR_SMIRR

	Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachmen Smart Meter N	
Newbury GS<5	

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									
Actual/Planned number of Smart Meters installed during the Calendar Year									
Actual/Plained number of smart weters installed during the Calendar Fear Residential									0
General Service < 50 kW					31				31
Actual/Planned number of Smart Meters installed (Residential and GS < 50 kW only)				0	31	0		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%	100.0076	0.00%	100.00%	0.00%	0
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed					31				31
1 Capital Costs									
	Asset Type								
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset type must be selected to enable calculations	Audited Actual	Forecast						
1.1.1 Smart Meters (may include new meters and modules, etc.)	Smart Meter				4,800	0	0		\$ 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.)									\$ -
1.1.3b Workforce Automation Software (may include fieldwork handhelds, barcode hardware, etc.)									\$ -
Total Advanced Metering Communications Devices (AMCD)		\$ -	\$ -	\$ -	\$ 6,034	S -	\$ -	\$ -	\$ 6,034
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.)	Computer Hardware				729	0	0		\$ 729
1.2.3 Installation (may include meter seals and rings, collector computer hardware, etc.)									s -
Total Advanced Metering Regional Collector (AMRC) (Includes LAN)		\$ -	\$ -	s -	\$ 729	s -	\$ -	\$ -	\$ 729
1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)	Asset Type	Audited Actual	Forecast						
1.3.1 Computer Hardware									\$ -
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.) Total Advanced Metering Control Computer (AMCC)		\$ -	\$ -	s -	\$ -	s -	\$ -	\$ -	\$ -
	Asset Type								
1.4 WIDE AREA NETWORK (WAN)		Audited Actual	Forecast						
1.4.1 Activiation Fees	Applications Software				75	0	0		\$ 75
Total Wide Area Network (WAN)		\$ -	\$ -	\$ -	\$ 75	\$ -	\$ -	\$ -	\$ 75
	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)									\$ -
1.5.2 AMI Interface to CIS									s -
1.5.3 Professional Fees									s -
1.5.4 Integration									s -
1.5.5 Program Management									s -
1.5.6 Other AMI Capital									s -
Total Other AMI Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$
Total Capital Costs Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 6,838	\$ -	\$ -	\$ -	\$ 6,838
	Asset Type								
1.6 CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY		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									
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	Applications Software								s .
and small general service									• -
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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Smart Meter Capital Costs		\$ -	\$ -	\$ -	\$ 6,838	\$	\$ -	\$ -	\$ 6,838
2 OM&A Expenses									
2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)					Audited Actual	Audited Actual	Audited Actual	Forecast	
		Audited Actual	Audited Actual	Audited Actual					
2.1.1 Maintenance (may include meter reverification costs, etc.)		Audited Actual	Audited Actual	Audited Actual					\$ 128
		Audited Actual	Audited Actual	Audited Actual	42				
2.1.1 Maintenance (may include meter reverification costs, etc.) 2.1.2 Other (please specify) Total Incremental AMCD OM&A Costs		Audited Actual	Audited Actual	Audited Actual					\$ 128 \$ - \$ 128

Entegrus_SMModel_NEW-SmGS_20121102 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 an	d Operational Expense Data	1	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Audited Actual	2011 Audited Actual	2012 and later Forecast		Total
	EGIONAL COLLECTOR (AMRC) (includes LAN)										
2.2.1 Maintenance		1								\$	-
2.2.2 Other (please specify)										\$	-
Total Incremental AMRC OM8	&A Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
2.3 ADVANCED METERING C	ONTROL COMPUTER (AMCC)										
2.3.1 Hardware Maintenance (r	may include server support, etc.)					5	5	3	3	\$	16
2.3.2 Software Maintenance (ma	sy include maintenance support, etc.)	J				19	14	9	67	\$	109
2.3.2 Other (please specify)										\$	-
Total Incremental AMCC OM8	A Costs		\$ -	\$ -	\$ -	\$ 23	\$ 19	\$ 12	\$ 70	\$	125
2.4 WIDE AREA NETWORK (V	NAN)										
2.4.1 WAN Maintenance		1								\$	-
2.4.2 Other (please specify)		l								\$	-
Total Incremental AMRC OM8	&A Costs		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	
2.5 OTHER AMI OM&A COST	S RELATED TO MINIMUM FUNCTIONALITY										
2.5.1 Business Process Redes	ign									\$	-
2.5.2 Customer Communicatio	n (may include project communication, etc.)	1								\$	-
2.5.3 Program Management		1								\$	-
2.5.4 Change Management (ma	ay include training, etc.)	ı								\$	-
2.5.5 Administration Costs		1				1	0	0	0	\$	1
2.5.6 Other AMI Expenses		i				7	2	5	0	\$	13
(please specify) Total Other AMI OM&A Costs	Related to Minimum Functionality		\$ -	\$ -	\$ -	\$ 7	\$ 2	\$ 5	s -	\$	14
	ED TO MINIMUM FUNCTIONALITY	•	\$ -	\$ -	\$ -	\$ 73	\$ 55	\$ 69	\$ 70	\$	267
	TO BEYOND MINIMUM FUNCTIONALITY		Audited Actual								
	tentify nature of beyond minimum functionally costs) I capabilities in the smart meters or related communications specified in O.Reg 425/06									\$	-
2.6.2 Costs for deployment of s and small general service	smart meters to customers other than residential									\$	-
2.6.3 Costs for TOU rate imple integration with the MDM/R, etc	mentation, CIS system upgrades, web presentation,					6	259	202	0	\$	467
Total OM&A Costs Beyond M	inimum Functionality		\$ -	\$ -	\$ -	\$ 6	\$ 259	\$ 202	\$ -	\$	467
Total Smart Meter OM&A Cos	ts	•	\$ -	\$ -	\$ -	\$ 79	\$ 314	\$ 271	\$ 70	\$	734
3 Aggregate Smart Meter (Contr. by Cotogony	•			·						
3.1	Capital										
3.1.1	Smart Meter		s -	s .	s -	\$ 6,034	s -	s .	s -	s	6,034
3.1.2	Computer Hardware		s -	s -	s -	\$ 729	s -	s -	s -	s	729
3.1.3	Computer Software		s -	s -	s -	\$ -	s -	s -	s -	s	120
3.1.4	Tools & Equipment		s -	s .	s -	s .	s -	s -	s -	s	
3.1.5	Other Equipment		s -	s -	s .	s -	s -	\$ -	\$ -	s	_
3.1.6	Applications Software		s -	s -	s -	\$ 75	s -	s -	s -	s	75
3.1.7	Total Capital Costs		· .	· ·	<u>s</u>	\$ 6,838	· .	<u>s</u> -	· ·	\$	6,838
3.2	OM&A Costs		*		<u>*</u>	- 0,000					0,000
	Total OM&A Costs					\$ 79				•	724
3.2.1	I otal UM&A Costs		\$ -	<u>\$ -</u>	<u> </u>	\$ 79	\$ 314	\$ 271	\$ 70	\$	734

Entegrus_SMModel_NEW-SmGS_20121102 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	22 (22)	22.1221	22 =22/	22 2221	0.4.000/	22.250/	22.250/
Aggregate Corporate Income Tax Rate	36.12% 0.30%	36.12% 0.225%	33.50% 0.225%	33.00%	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%
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 Class Applications Software - CCA Rate	100%	100%	100%	100%	100%	100%	100%
Applications contware - OCA Nate	10076	100%	10076	100 /6	100/8	10076	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.



	rporation - Newbury

Net Fixed Assets - Smart Meters	2006	2007	2008	2009	2010	2011	2012 and later
Gross Book Value							
Opening Balance		\$ - \$ -	\$ - \$ -	\$ \$ 6,034	\$ 6,034 \$ -	\$ 6,034 \$ -	\$ 6,034 \$ -
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ -				
Closing Balance	\$ -	\$ -	\$ -	\$ 6,034	\$ 6,034	\$ 6,034	\$ 6,034
Accumulated Depreciation Opening Balance		٠.	٠.	٠.	-\$ 201	-\$ 603	-\$ 1,006
Amortization expense during year	\$ -	\$ -	\$ -	-\$ 201	-\$ 402	-\$ 402	-\$ 402
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	-\$ 201	-\$ 603	-\$ 1,006	-\$ 1,408
Net Book Value							
Opening Balance Closing Balance	\$ - \$ -	\$ - \$ -	s - s -	\$ - \$ 5,833	\$ 5,833 \$ 5,430	\$ 5,430 \$ 5,028	\$ 5,028 \$ 4,626
Average Net Book Value	S -	\$ -	\$ -	\$ 2,916	\$ 5,631	\$ 5,229	\$ 4,827
Net Fixed Assets - Computer Hardware							
Gross Book Value							
Opening Balance Capital Additions during year (from Smart Meter Costs)	\$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 729	\$ 729 \$ -	\$ 729 \$ -	\$ 729 \$ -
Retirements/Removals (if applicable) Closing Balance	S -	\$ -	S -	\$ 729	\$ 729	\$ 729	\$ 729
Accumulated Depreciation				- 125	120	<u> </u>	<u> </u>
Opening Balance	\$ -	\$ -	\$ -	\$ -	-\$ 73	-\$ 219	-\$ 364
Amortization expense during year Retirements/Removals (if applicable)	s -	\$ -	\$ -	-\$ 73	-\$ 146	-\$ 146	-\$ 146
Closing Balance	\$ -	\$ -	\$ -	-\$ 73	-\$ 219	-\$ 364	-\$ 510
Net Book Value Opening Balance	s -	s -	\$ -	s -	\$ 656	\$ 510	\$ 364
Closing Balance	\$ -	\$ -	\$ -	\$ 656	\$ 510	\$ 364	\$ 219
Average Net Book Value	\$ -	\$ -	\$ -	\$ 328	\$ 583	\$ 437	\$ 292
Net Fixed Assets - Computer Software (including Applications Soft	tware)						
Gross Book Value Opening Balance		s -	s -	s -	\$ 75	\$ 75	\$ 75
Capital Additions during year (from Smart Meter Costs) Retirements/Removals (if applicable)	\$ -	\$ -	\$ - \$ -	\$ 75	\$ 75 \$ -	\$ -	\$ -
Closing Balance	\$ -	\$ -	\$ -	\$ 75	\$ 75	\$ 75	\$ 75
Accumulated Depreciation							
Opening Balance Amortization expense during year	\$ - \$ -	\$ - \$ -	\$ -	\$ - -\$ 13	-\$ 13 -\$ 25	-\$ 38 -\$ 25	-\$ 63 -\$ 13
Retirements/Removals (if applicable) Closing Balance	S -	\$ -	\$ -	-\$ 13	-\$ 38	-\$ 63	-\$ 75
Net Book Value							
Opening Balance	s -	s -	s -	s -	\$ 63	\$ 38	\$ 13
Closing Balance Average Net Book Value	\$ -	\$ -	\$ -	\$ 63 \$ 31	\$ 38 \$ 50	\$ 13 \$ 25	\$ - \$ 6
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	s -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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		e		•			•
Capital Additions during year (from Smart Meter Costs)	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -
Retirements/Removals (if applicable) Closing Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation		<u></u>	<u></u>			<u></u>	
Opening Balance Amortization expense during year	\$ - \$ -	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ - \$ -
Retirements/Removals (if applicable)	•	\$ -	\$ -	\$ -	-	\$ -	
Closing Balance	\$ -	3 -	5 -	\$ -	-	<u> </u>	\$ -
Net Book Value Opening Balance	s -	\$ -	s -	\$ -	s -	\$ -	\$ -
Closing Balance Average Net Book Value	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ -
	-	-	-	-	-	-	-

Entegrus_SMModel_NEW-SmGS_20121102 4. SM_Assets_and_Rate_Base

	20	06		2007		2008		2009		2010		2011	201	2 and Later
Average Net Fixed Asset Values (from Sheet 4)	•				•			0.010			•	= 000		4.007
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	5%		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	\$	<u> </u>	\$		\$		\$	<u> </u>	\$		\$	-	\$	
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	\$	_	\$	_	\$	_	\$	128	\$	227	Š	206	\$	185
Preferred Shares	\$	_	\$	_	Š	_	¢		\$		Š		\$	-
	\$		\$		\$		Ψ.	263	\$	502	\$	456	\$	408
Total Return on Capital	Ф	-	Þ	-	Ф	-	\$	203	Ф	502	\$	456	Þ	408
Operating Expenses	\$	-	\$	-	\$	-	\$	79	\$	314	\$	271	\$	70
Amortization Expenses (from Sheet 4)														
Smart Meters	\$	-	\$	-	\$	-	\$	201	\$	402	\$	402	\$	402
Computer Hardware	\$	-	\$	-	\$	-	\$	73	\$	146	\$	146	\$	146
Computer Software	\$	-	\$	-	\$	-	\$	13	\$	25	Š	25	\$	13
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	Š		Š	- 1	\$	
Other Equipment	ŝ	_	\$	_	Š	_	Ś	_	Š	_	s	_	\$	_
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	\$		\$		\$		s S	287	\$	573	\$	573	\$	561
Interest Expense	s s	-	э \$	-	ė.	-	φ e	135	\$	275	\$	249	\$	223
	<u> </u>				3		3		_					
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	\$	-	\$	-	\$	-	\$	612	\$	1,397	\$	1,388	\$	1,144

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	\$ -	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ 3,016.84	\$ 5,792.33	\$ 5,328.95	\$ 4,902.63		
CCA Rate Class	47	47	47	47	47	47	47		
CCA Rate CCA	8%	8%	8% s	8% \$ 241.35	8% \$ 463.39	8% \$ 426.32	8% \$ 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		
	Audited Actual	Forecast							
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 528.44	\$ 237.80	\$ 107.01		
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 728.89	\$ -	\$ -	\$ -		
Capital Additions Computer Software Retirements/Removals (if applicable)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
UCC Before Half Year Rule	9	s -	\$ -	\$ 728.89	\$ 528.44	\$ 237.80	\$ 107.01		
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 364.44	\$ -	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ 364.44	\$ 528.44	\$ 237.80	\$ 107.01		
CCA Rate Class CCA Rate	45 45%	50 55%	50 55%	50 55%	50 55%	50 55%	50 55%		
CCA Rate CCA	45% \$ -	\$ -	\$ -	\$ 200.44	\$ 290.64	\$ 130.79	\$ 58.86		
Closing UCC	\$ -	\$ -	\$ -	\$ 528.44	\$ 237.80	\$ 107.01	\$ 48.15		
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		
	, taatioa , totaa.	/ tuation / totali	/tuanou /totau	/ tautou / totaai	/ tuditou / totuui	/ idultod / iotudi	10100001		
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Capital Additions Tools & Equipment Capital Additions Other Equipment	\$ -	\$ - \$ -	\$ - \$ -	\$ -	\$ -	\$ - \$ -	\$ -		
Retirements/Removals (if applicable)	3 -	a -	5 -	5 -	a -	5 -	5 -		
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ - \$ -	\$ -	\$ -	\$ -		
Half Year Rule (1/2 Additions - Disposals)	\$	\$ -	\$ -		\$ -	\$ -	\$ -		
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
CCA Rate Class CCA Rate	8 20%								
CCA Rate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

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	\$	_	\$	-	\$	-	\$	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
ONTARI	O 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		s	62.74	S	37.65	S	12.55	S	
	(Including Application Software)	\$	-	\$	-	•	-	Þ	62.74	\$	37.65	•	12.55	\$	-
	Tools & Equipment	\$	_	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
		\$	-	\$	-	\$	-	\$	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)	\$	-	\$	-	\$	-	\$	14.74	\$	4.48	\$	-	\$	
		\$	-	\$	-	\$	-	-\$	21.37	\$	2.69	\$	62.82	\$	77.27
	Change in OCT	\$	-	\$	-	\$	-	\$	14.74	\$	4.48	\$	-	\$	-
	PILs _	\$	-	\$	-	\$	-	-\$	6.63	\$	7.17	\$	62.82	\$	77.27
Cress	Up PILs														
GIUSS													00.050/		
	Tax Rate	•	36.12%	s	36.12%	\$	33.50%		33.00% 31.90		31.00% 3.89	\$	28.25% 87.56		26.25% 104.78
		\$	-	\$	-	\$	-	-\$ \$	31.90 14.74	\$	3.89 4.48	\$	87.56	\$ \$	
		\$ \$		<u>\$</u>	<u> </u>	\$	•	-\$	17.16	\$	8.38	\$	87.56	\$	104.78
	FILS	ð	-	Þ	-	Þ	•	-\$	17.16	>	8.38	Þ	87.56	\$	104.78

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		Q1	\$ -		0.00%		-	\$ -		
2006 Q4 2007 Q1	4.59% 4.59%	4.72% 4.72%		2006	Q2 Q2	\$ - \$ -		4.14% 4.14%	-	-	\$ - \$ -		
2007 Q1 2007 Q2	4.59% 4.59%	4.72%	May-06 Jun-06		Q2 Q2	\$ - \$ -		4.14%		-	\$ - \$ -		
2007 Q2 2007 Q3	4.59%	5.18%		2006	Q2 Q3	\$ -		4.14%		-	\$ -		
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 2009 Q2	2.45% 1.00%	6.61% 6.61%	Jan-07 Feb-07		Q1 Q1	\$ - \$ -		4.59% 4.59%		-	\$ - \$ -		
2009 Q2 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	0.89%	4.66%	Jul-07		Q3	\$ -		4.59%	-	-	\$ -		
2010 Q4	1.20%	4.01%	Aug-07		Q3	\$ -				-	\$ -		
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	\$ - \$ -	\$ 0.91	5.14% 5.14%		-	\$ - \$ 0.91		\$ 0.25
2011 Q3 2011 Q4	1.47%	4.29%	Dec-07		04	\$ 0.91	\$ 7.25	5.14%			\$ 8.16	\$ 8.16	\$ 0.25
2012 Q1	1.47%	4.29%	Jan-08		Q1	\$ 8.16	\$ 7.25	5.14%		0.03	\$ 15.44	ψ 0.10	\$ 0.25
2012 Q2	1.47%	4.29%	Feb-08		Q1	\$ 15.41	\$ 7.25	5.14%		0.07	\$ 22.73		\$ 0.25
2012 Q3	1.47%	4.29%	Mar-08	2008	Q1	\$ 22.66	\$ 7.25	5.14%	\$	0.10	\$ 30.01		\$ 0.25
2012 Q4	1.47%	4.29%	Apr-08	2008	Q2	\$ 29.91	\$ 7.00	4.08%	\$	0.10	\$ 37.01		\$ 0.25
				2008	Q2	\$ 36.91	\$ 7.00	4.08%		0.13	\$ 44.04		\$ 0.25
			Jun-08	2008	Q2	\$ 43.91	\$ 7.25			0.15	\$ 51.31		\$ 0.25
				2008	Q3	\$ 51.16	\$ 7.25	3.35%		0.14	\$ 58.55		\$ 0.25
				2008	Q3 Q3	\$ 58.41 \$ 65.66	\$ 7.25 \$ 7.25	3.35% 3.35%		0.16 0.18	\$ 65.82 \$ 73.09		\$ 0.25 \$ 0.25
				2008	Q3 Q4	\$ 72.91	\$ 7.25	3.35%			\$ 80.36		\$ 0.25
				2008	Q4	\$ 80.16	\$ 7.15	3.35%	-	0.22	\$ 87.53		\$ 0.25
				2008	Q4	\$ 87.31	\$ 7.36	3.35%		0.24	\$ 94.91	\$ 88.23	\$ 0.25
				2009	Q1	\$ 94.67	\$ 7.25	2.45%			\$ 102.11		\$ 0.25
				2009	Q1	\$ 101.92	\$ 7.25	2.45%		0.21	\$ 109.38		\$ 0.25
				2009	Q1	\$ 109.17	\$ 7.00	2.45%			\$ 116.39		\$ 0.25
			Apr-09		Q2 Q2	\$ 116.17 \$ 123.17	\$ 7.00 \$ -	1.00%			\$ 123.27 \$ 123.27		\$ 0.25 \$ 1.00
			May-09 Jun-09		Q2 Q2	\$ 123.17	\$ 14.00	1.00%	-	0.10	\$ 137.27		\$ 1.00
			Jul-09		Q3	\$ 137.17	\$ 29.00	0.55%		0.06	\$ 166.23		\$ 1.00
			Aug-09		Q3	\$ 166.17	\$ 29.50	0.55%		0.08	\$ 195.75		\$ 1.00
				2009	Q3	\$ 195.67	\$ 30.00	0.55%	\$	0.09	\$ 225.76		\$ 1.00
				2009	Q4	\$ 225.67	\$ 30.00	0.55%		0.10	\$ 255.77		\$ 1.00
				2009	Q4	\$ 255.67	\$ 31.20	0.00,0		0.12	\$ 286.99		\$ 1.00
				2009	Q4	\$ 286.87	\$ 80.60	0.00,0	-	0.13	\$ 367.60	\$ 274.30	\$ 1.00
			Jan-10 Feb-10		Q1 Q1	\$ 367.47 \$ 398.47	\$ 31.00 \$ 31.00	0.55% 0.55%		0.17 0.18	\$ 398.64 \$ 429.65		\$ 1.00 \$ 1.00
			Mar-10		Q1	\$ 429.47	\$ 31.00	0.55%			\$ 460.67		\$ 1.00
			Apr-10		Q2	\$ 460.47	\$ 31.00	0.55%		0.21	\$ 491.68		\$ 1.00
			May-10		Q2	\$ 491.47	\$ 31.00	0.55%			\$ 522.70		\$ 1.00
			Jun-10		Q2	\$ 522.47	\$ 31.00	0.55%			\$ 553.71		\$ 1.00
			Jul-10		Q3	\$ 553.47	\$ 31.00	0.89%		0.41	\$ 584.88		\$ 1.00
			Aug-10		Q3	\$ 584.47	\$ 31.00	0.89%	-		\$ 615.90		\$ 1.00
			Sep-10 Oct-10		Q3 Q4	\$ 615.47 \$ 646.47	\$ 31.00 \$ 31.00	0.89% 1.20%		0.46 0.65	\$ 646.93 \$ 678.12		\$ 1.00 \$ 1.00
				2010	04	\$ 677.47	\$ 31.00	1.20%		0.68	\$ 709.15		\$ 1.00
				2010	Q4	\$ 708.47	\$ 12.97	1.20%	-	0.71	\$ 722.15	\$ 358.54	\$ 1.00
				2011	Q1	\$ 721.44	\$ 31.10	1.47%		0.88	\$ 753.42	,	\$ 1.00
			Feb-11	2011	Q1	\$ 752.54	\$ 31.00	1.47%	\$	0.92	\$ 784.46		\$ 1.00
				2011	Q1	\$ 783.54	\$ 31.00	1.47%	-		\$ 815.50		\$ 1.00
			Apr-11		Q2	\$ 814.54	\$ 31.00	1.47%		1.00	\$ 846.54		\$ 1.00
			May-11		Q2	\$ 845.54 \$ 976.54	\$ 31.00	1.47%			\$ 877.58		\$ 2.50
			Jun-11		Q2 Q3	\$ 876.54 \$ 930.79	\$ 54.25 \$ 77.50	1.47% 1.47%		1.07 1.14	\$ 931.86 \$ 1,009.43		\$ 2.50 \$ 2.50
			Jul-11 Aug-11		Q3	\$ 1,008.29	\$ 77.50	1.47%			\$ 1,009.43		\$ 2.50
			Sep-11		Q3	\$ 1,005.29	\$ 77.50	1.47%			\$ 1,164.62		\$ 2.50
			Oct-11		Q4	\$ 1,163.29	\$ 77.50	1.47%		1.43	\$ 1,242.22		\$ 2.50
			Nov-11		Q4	\$ 1,240.79	\$ 77.50	1.47%	-		\$ 1,319.81		\$ 2.50
			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

	Approved Deferral and Variance	CWIP				Oį	pening Balance	F	unding Adder	Interest							oard Appro	
Interest Rates	Accounts	CAAIL	Date	Year	Quarter	-	(Principal)		Revenues	Rate	Interest	С	losing Balance	Anı	nual amounts	Add	der (from T	ariff)
			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			
																i		
			Total Fund	ding A	dder Re	venu	es Collected	\$	1,785.20		\$ 47.30	\$	1,832.50	\$	1,832.50			

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

14% 4 559% 59% 59% 4 559% 4 559% 59% 59% 59% 59% 59% 59% 59% 59% 59	0.00% 4.68% 5.05% 4.72% 4.72% 4.72% 5.18% 5.18% 5.18% 5.18% 5.43% 6.61% 6.61% 4.66% 4.34% 4.34% 4.29% 4.29% 4.29% 4.29% 4.29% 4.29%	Jan-06 Feb-06 Mar-06 Apr-06 Jun-06 Jun-06 Jun-06 Sep-06 Oct-06 Dec-06 Jan-07 Feb-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Nov-07 Nov-07 Nov-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Jun-07 Nov-07 Dec-07 Jun-07 Ju	2006 2006 2006 2006 2006 2006 2006 2006	01 01 01 02 02 02 03 03 03 04 04 04 01 01 01 02 02 02					0.00% 0.00% 4.14% 4.14% 4.59% 4.59% 4.59% 4.59% 4.59% 4.59% 4.59% 4.59% 4.59%		
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			2008	Q1		-		-	5.14%	-	-
	1.2070	Mar-08 Apr-08	2008 2008	Q1 Q2					5.14% 4.08%		-
		May-08	2008	Q2				-	4.08%	-	-
		Jun-08	2008	Q2		-		-	4.08%	-	-
		Jul-08	2008	Q3 Q3		-		-	3.35% 3.35%	-	-
		Aug-08 Sep-08	2008 2008	Q3 Q3		-			3.35%	-	-
		Oct-08	2008	Q4		-		-	3.35%	-	-
		Nov-08	2008	Q4				-	3.35%	-	-
										-	-
		Feb-09	2009	Q1				-	2.45%	-	-
		Mar-09	2009	Q1		-		-	2.45%	-	-
								-		-	
			2009	Q2 Q2							
		Jul-09	2009	Q3		-		-	0.55%	-	-
						-		-		-	-
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		Nov-09	2009	Q4		-		-	0.55%	-	-
		Dec-09	2009	Q4				-	0.55%	-	-
										-	-
		Mar-10	2010	Q1		-		-	0.55%	-	-
		Apr-10	2010	Q2		-		-	0.55%	-	-
										-	-
		Jul-10	2010	Q3				-	0.89%	-	-
		Aug-10	2010	Q3		-		-	0.89%	-	-
								-		-	-
		Nov-10	2010	Q4 Q4				:	1.20%		
		Dec-10	2010	Q4				-	1.20%	-	-
		Jan-11 Feb-11	2011	Q1				-	1.47%	-	-
		Mar-11	2011	Q1 Q1				:	1.47%	-	-
		Apr-11	2011	Q2		-		-	1.47%		-
		May-11	2011	Q2				-	1.47%	-	-
			2011	Q2 Q3				[1.47%		
		Aug-11	2011	Q3		-		-	1.47%	-	-
		Sep-11	2011	Q3		-		-	1.47%	-	-
										-	-
		Dec-11	2011	Q4		-		-	1.47%		
			2012	Q1				-	1.47%	-	-
				Q1				-	1.47%		-
				Q1 Q2				[1.47%		
		May-12	2012	Q2		-		-	1.47%	-	-
								-	1.47%	-	-
											-
				Q3					1.47%		-
		Oct-12	2012	Q4		-		-	1.47%		-
			2012	Q4				-			-
	_	Dec-12	2012	44					1.41%	-	-
			Nov-08 Dec-08 Jan-09 Feb-09 Mar-09 Mar-09 May-09 Jun-09 Jun-09 Jun-09 Oct-09 Nov-09 Nov-09 Nov-09 Nov-01 Nov-10 May-10 Jun-10 Aug-10 Aug-11 Aug-11 Aug-11 Jun-11 Ju	Nov-08 2008 Dec-08 2008 Jan-09 2009 Feb-09 2009 May-09 2009 May-09 2009 Jun-09 2009 Jun-09 2009 Jun-09 2009 Sep-09 2009 Oct-09 2009 Dec-09 2009 Jun-09 2009 Jun-09 2009 Jun-09 2009 Oct-09 2009 Jun-10 2010 May-10 2010 May-10 2010 May-10 2010 Jun-10 2010 Jun-11 2011 Jun-12 2012 Jun-12 2012 Jun-12 2012 Jun-12 2012 Jun-12 2012 Jun-12 2012 Sep-12 2012 Sep-12 2012 Sep-12 2012 Oct-12 2012 Nov-12 2012	Nov-08 2008 o4 Jan-09 2008 o4 Jan-09 2009 o1 Feb-08 2008 o4 Jan-09 2009 o1 Feb-09 2009 o1 Mar-09 2009 o2 Jun-09 2009 o2 Jun-09 2009 o2 Jun-09 2009 o2 Jun-09 2009 o3 Aug-09 2009 o3 Oct-09 2009 o3 Oct-09 2009 o4 Jan-10 2010 o1 Mar-10 2010 o1 Mar-10 2010 o2 Jul-10 2010 o2 Jul-11 2010 o2 Jul-11 2011 o2 Jul-11 2012 o2 Jul-12 2012 o2 Jul-1	Nov-08 2008 o/a Dec-08 2008 o/a Jan-09 2009 o/a Feb-09 2009 o/a Apr-09 2009 o/a Apr-09 2009 o/a Jun-09 2009 o/a Jun-09 2009 o/a Jun-09 2009 o/a Jun-09 2009 o/a Aug-09 2009 o/a Oct-09 2009 o/a Dec-09 2009 o/a Jun-10 2010 o/a Apr-10 2010 o/a Jun-10 2010 o/a Apr-10 2010 o/a Jun-10 2010 o/a Jun-11 2011 o/a Dec-11 2011 o/a Jun-11 2011 o/a Jun-12 2012 o/a	Nov-08 2068 04 - De-08 2069 04 - De-08 2069 04 - De-08 2069 07 - De-09 2009 08	Nov-08 2008 04 -	Nov-08 2008 04 - - - - - - - - - -	Nov-08 2008 04 - 3.35% Jan-09 2000 01 - 3.35% Jan-09 2000 01 - 2.45% Mar-09 2000 01 - 2.45% Mar-09 2000 02 - 3.25% Mary-09 2000 02 - 3.00% Jun-09 2000 02 - 3.00% Jun-09 2000 03 - 3.05% Aug-09 2000 03 - 3.55% Sep-09 2000 03 - 3.55% Oct-09 2000 04 - 3.55% Oct-09 2000 04 - 3.55% Dec-09 2000 04 - 3.55% Feb-10 2010 01 - 3.55% Aug-10 2010 01 - 3.55% Aug-10 2010 02 - 3.55% Jun-10 2010 02 - 3.55% Jun-10 2010 02 - 3.55% Jun-10 2010 03 - 3.55% Jun-10 2010 03 - 3.55% Jun-10 2010 03 - 3.55% Jun-10 2010 04 - 3.55% Jun-10 2010 03 - 3.55% Jun-10 2010 04 - 3.55% Jun-10 2010 04 - 3.55% Jun-10 2010 03 - 3.55% Jun-10 2010 04 - 3.55% Jun-10 2010 04 - 3.55% Jun-11 2011 01 - 3.55% Jun-11 2011 02 - 3.55% Jun-11 2011 02 - 3.55% Jun-11 2011 03 - 3.55% Jun-11 2011 04 - 3.55% Jun-11 2011 04 - 3.55% Jun-12 2012 02 - 3.55% Jun-13 2012 03 - 3.55% Jun-14 2012 03 - 3.55% Jun-15 2012 03 - 3.55% Jun-16 2012 03 - 3.55% Jun-17 2012 03 - 3.55% Jun-18 2012 04 - 3.55% Jun-19 2012 04 - 3.5	Nov-08 2008 04

Entegrus_SMModel_NEW-SmGS_20121102 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 of 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 t	o 2011						\$	33.15
Cumulati	ve Interest t	o 2012						\$	68.61

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 IRM decisions, the Board 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 entirest opportunity. 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 costs is approved by the Board. The Board dobserved that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the the SMFA was in intended to be designed to fund 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

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	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	\$ 4,540.2
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			\$ 33.1
SMFA Revenues (from Sheet 8)	\$	-	\$	8.16	\$	86.51	\$ 272.80	\$ 353.97	\$ 761.52	\$	302.24	\$ 1,785.2
SMFA Interest (from Sheet 8)	\$	-	\$		\$	1.72	\$ 1.50	\$ 4.57	\$ 14.14	\$	25.37	\$ 47.3
Net Deferred Revenue Requirement	\$	-	-\$	8.16	-\$	88.23	\$ 339.56	\$ 1,045.00	\$ 636.74	\$	815.96	\$ 2,740.8
Number of Metered Customers (average for 2012 test year)											31	

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

Years for co	llection or refunding	3.5	
	cremental Revenue Requirement from 2006 to December 31, 2011	\$ 3,429.79	
SMFA Reve	enues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$ 1,832.50	
	d Revenue Requirement	\$ 1,597.29	
SMDR	November 1, 2012 to April 30, 2016	\$ 1.23	>
Check: For	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_20121102 Tab: 9. SMFA_SMDR_SMIRR

		Entegrus Powerling SM Final Disposition – Draft Rate Board File No.: EB-201 Date Filed: November	e Order .2-0289
	ttachment K		
	rt Meter Mode bury 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 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 Mater Conited Coast and Consessional Foreness Pate		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 Capital Cost and Operational Expense Data		Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	Addited Actual	1 Orecast	
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
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%	0.5070	4	0.0070	0.00%	0.5070	4
Other (please identify)									0
Total Number of Smart Meters installed or planned to be installed	_		0	0	4	0	0	0	4
1 Capital Costs									
1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)	Asset Type 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				2,462	0	0		\$ 2,462
1.1.2 Installation Costs (may include socker 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)		\$ -	•	e	\$ 2.768	e	•	•	\$ 2,768
Total Advanced metering Communications Devices (AmcD)	Asset Type				\$ 2,700	3 .		-	3 2,700
1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)	Asset Type	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.)					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)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	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)		\$ -	S -	S -				S -	\$ -
	Asset Type				-	-	-		
1.4 WIDE AREA NETWORK (WAN)	Asset Type	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	
	Asset Type		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast	s -
1.4 WIDE AREA NETWORK (WAN)	Asset Type		Audited Actual	Audited Actual				Forecast \$ -	\$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees		Audited Actual			0	0	0		
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees Total Wilde Area Network (WAN)	Asset Type Asset Type	Audited Actual			0	0	0		
1.4 WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.4. WIDE AREA NETWORK (WAN) 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 demagaed equipment)		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1.4. WIDE AREA NETWORK (WAN) 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		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 demaged equipment) 1.5.2 AMI interface to CIS 1.5.3 Professional Fees		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ -
1.4 WIDE AREA NETWORK (WAN) 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 demagned equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activition Fees Total Wide Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including repair of damagand equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management		Audited Actual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activision Fees Total Wide Area Network (WAN) 1.5. OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1.1 Customer Equipment (including impair of damagoed 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 1.4.1 Activistion Fees Total Wilde Area Network (WAN) 1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY 1.5.1 Customer Equipment (including greater of damagased 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		Audited Actual	\$ -	\$ -	Audited Actual	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ - \$ 5 - \$
1.4. WIDE AREA NETWORK (WAN) 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 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 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	Audited Actual	\$ -	\$ -	Audited Actual	\$ -	\$ -	\$ -	\$ - \$ - \$ - \$ - \$ 5 - \$
1.4. WIDE AREA NETWORK (WAN) 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 demagand 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 (Phase provide a descriptive late and denty nature of depond minimum functional) costs) 1.6.1 Costs related to technique appailation in the sant meters or related communications	Asset Type Asset Type	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 demagad apulpment) 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 (iPhase provide a discriptive tile and licently years or depoyed minimum function).	Asset Type	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - \$ - \$ - \$ - \$ 5 - \$
1.4. WIDE AREA NETWORK (WAN) 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 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 (Phease provide a discippine tile and dentity value of beyond infimum. Functional youts) 1.6.1 Costs related to schrickal capitalities 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	Asset Type Asset Type	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -
1.4. WIDE AREA NETWORK (WAN) 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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (Please provide a discipple life and dentity value of beyond infimum. Functional group) 1.6.1 Costs related to schrickal 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.	Asset Type Asset Type Computer Software	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 demaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 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 descriptive dies and dentity mater of beyond minimum functional instructure in the state of the professional infrastructure that exceed those specified in O. Reg 42506 1.6.1 Costs related to behinical 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 amail general service 1.6.3 Costs for TOU ratis implementation, CIS system upgrades, web presentation, integration with the MDMK, etc.	Asset Type Asset Type Computer Software	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 damagoed 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 (Phase provide a descriptive list and identify value of begind minimum functional protein) 1.6.1 Costs related to technical againstiles in the samt meteer or related communications infrastructure that exceed those specified in O.Reg 4250G 1.6.2 Costs for Total rate implementation. CIS system upgrades, web presentation,	Asset Type Asset Type Computer Software	Audited Actual S	Audited Actual	Audited Actual S Audited Actual	Audited Actual S - S 2,768 Audited Actual	Audited Actual S - S - Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 demaged equipment) 1.5.2 AMI Interface to CIS 1.5.3 Professional Fees 1.5.4 Integration 1.5.5 Program Management 1.5.6 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 descriptive dies and dentity mater of beyond minimum functional instructure in the state of the professional infrastructure that exceed those specified in O. Reg 42506 1.6.1 Costs related to behinical 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 amail general service 1.6.3 Costs for TOU ratis implementation, CIS system upgrades, web presentation, integration with the MDMK, etc.	Asset Type Asset Type Computer Software	Audited Actual S	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecast S - Forecast	\$ - \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ \$ - \$ \$ \$ \$
1.4. WIDE AREA NETWORK (WAN) 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 1.6. CAPITAL COSTS BEYOND MINIMUM FUNCTIONALITY (iPhase provide a discriptive dies and dentity makes of beyond minimum functional instructural treatment of the specified in O. Reg. 425/06 1.6.1 Costs related to behinical capabilities in the smart meters or related communications infrastructural test exceed those specified in O. Reg. 425/06 1.6.2 Costs for deployment of smart meters to customers other than residential and amail general service 1.6.3 Costs for TOU ratis implementation, CIS system upgrades, web presentation, integration with the MDIMR, etc. Total Capital Costs Beyond Minimum Functionality	Asset Type Asset Type Computer Software	Audited Actual S	Audited Actual	Audited Actual S Audited Actual	Audited Actual S - S 2,768 Audited Actual	Audited Actual S - S - Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COST BEYOND MINIMUM FUNCTIONALITY (Please provide a dacaptive list and identify value of beyond infimum, functional group) 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 trate 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 Computer Software	Audited Actual S	Audited Actual	Audited Actual S Audited Actual	Audited Actual S - S 2,768 Audited Actual	Audited Actual S - S - Audited Actual	Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COST SEYOND MINIMUM FUNCTIONALITY (Please provide a damaged with and density state of depend minimum functional infrastructure that exceed those specified in O.Riga 42506 1.6.2 Costs for deployment of smart meters or related communications infrastructure that exceed those specified in O.Riga 42506 1.6.3 Costs for TOU rate implementation, CIS system upgrades, web presentation, integration with the MUMR; e. 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 S Audited Actual	Audited Actual S Audited Actual	Audited Actual S Audited Actual Audited Actual	Audited Actual \$	Audited Actual S Audited Actual S Audited Actual	Audited Actual S Audited Actual S Audited Actual	Forecast Forecast Forecast	\$ - S - S - S - S - S - S - S - S - S -
1.4. WIDE AREA NETWORK (WAN) 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 Capital Costs Related to Minimum Functionality Total Capital Costs Related to Minimum Functionality 1.6. CAPITAL COST SECOND MINIMUM FUNCTIONALITY (Pleasy private is a feeting with a feet of the program indicate decidentally 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 TOU rate implementation, CIS system upgrades, web presentation, integration with the MUME, e.c. 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 Computer Software	Audited Actual S Audited Actual S S Audited Actual	Audited Actual S Audited Actual	Audited Actual S Audited Actual Audited Actual	Audited Actual S	Audited Actual S - S - S - Audited Actual	Audited Actual S - S - Audited Actual S - Audited Actual	Forecast Forecast Forecast	\$ - \$ - \$ 2.768

Entegrus_SMModel_NEW-LgGS_20121102 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)								
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	<u>\$ -</u>	<u>s -</u>	<u>s -</u>	\$ 3	\$ 2	\$ 2	\$ 9	\$ 16
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								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 AMI Expenses (please 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	Audited Actual							
(Please provide a descriptive title and identify nature of beyond minimar 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	\$ -
Total OM&A Costs Beyond Minimum Functionality	\$ -	\$ -	\$ -	\$ -	S -	\$ -	\$ -	\$ -
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 -	\$ 2,768	s -	s -	s -	\$ 2,768
3.1.2 Computer Hardware	\$ -	s -	\$ -	s -	s -	\$ -	\$ -	\$ -
3.1.3 Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	s -
3.1.4 Tools & Equipment	s -	s -	\$ -	s -	s -	\$ -	\$ -	\$ -
3.1.5 Other Equipment	s -	s -	\$ -	s -	s -	\$ -	\$ -	\$ -
3.1.6 Applications Software	\$ -	s -	s -	s -	\$ -	s -	\$ -	s -
3.1.7 Total Capital Costs	\$ -	\$ -	\$ -	\$ 2,768	\$ -	\$ -	\$ -	\$ 2,768
3.2 OM&A Costs								
3.2.1 Total OM&A Costs	\$ -	<u>\$</u>	\$ -	\$ 9	\$ 7	\$ 9	\$ 9	\$ 34

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	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%	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							
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%
Capital Tax (until Suly 13t, 2010)	0.5070	0.22570	0.22570	0.22370	0.07370	0.0070	0.0070
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%
Smart Welers - SOA Nate	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%

- 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 I	Distribution	Corporation	- Newbury

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)	\$ -	\$ - \$ -	\$ - \$ -	\$ 2,768	\$ 2,768 \$ -	\$ 2,768 \$ -	\$ 2,768 \$ -
Closing Balance	\$ -	\$ -	<u>s - </u>	\$ 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 Openina 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 Software)	(tware)						
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 - 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/Removats (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/Removats (if applicable) Closing Balance	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ -			
Net Book Value Opening Balance Closing Balance Average Net Book Value	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -	\$ - \$ - \$ -			

Entegrus_SMModel_NEW-LgGS_20121102 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	\$	-	\$	-	\$	-	\$	1,338	\$ 2,583	\$ 2,399	\$	2,214
Computer Hardware	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Computer Software	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Other Equipment	\$		\$	-	\$	-	\$	<u> </u>	\$ -	\$ -	\$	-
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	\$ 2,584	\$ 2,400	\$	2,215
Return on Rate Base												
Capital Structure												
Deemed Short Term Debt	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Deemed Long Term Debt	\$	-	\$	-	\$	-	\$	759	\$ 1,550	\$ 1,440	\$	1,329
Equity	\$	-	\$	-	\$	-	\$	580	\$ 1,034	\$ 960	\$	886
Preferred Shares	\$		\$	-	\$	-	\$	-	\$ -	\$ -	\$	
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	\$	-	\$	-	\$	-	\$	52	\$ 93	\$ 86	\$	80
Preferred Shares	\$	-	\$	-	\$	-	\$	-	\$ -	\$ -	\$	-
Total Return on Capital	\$	-	\$	-	\$	-	\$	107	\$ 205	\$ 191	\$	176
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												
	\$		e		\$		\$	9	\$ -	^	\$	
Incremental Operating Expenses	\$	-	\$ \$	-	\$	-	\$	92	\$ 7 185	\$ 9 185	\$	9 185
Amortization Expense	\$ \$	-	ф	-	Þ	-	Ď.	92 55	\$	\$		96
Interest Expense			3		3		3		 112	 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	\$ - \$ -	\$ - \$ -	\$ - \$ -	\$ - \$ 2,767.52	\$ 2,656.82 \$ -	\$ 2,444.28 \$ -	\$ 2,248.74 \$ -
Retirements/Removals (if applicable) UCC Before Half Year Rule	· •	\$ -	\$ -	\$ 2,767.52	\$ 2,656.82	\$ 2,444.28	\$ 2,248.74
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 1,383.76	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$	\$ -	\$ 1,383.76	\$ 2,656.82	\$ 2,444.28	\$ 2,248.74
CCA Rate Class CCA Rate	47 8%						
CCA Rate	\$ -	\$ -	\$ -	\$ 110.70	\$ 212.55	\$ 195.54	\$ 179.90
Closing UCC	\$ -	\$ -	\$ -	\$ 2,656.82	\$ 2,444.28	\$ 2,248.74	\$ 2,068.84
UCC - Computer Equipment	2006	2007	2008	2009	2010	2011	2012 and later
	Audited Actual	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 Class CCA Rate	45 45%	50 55%	50 55%	50 55%	50 55%	50 55%	50 55%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	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	TAX														
	Net Income	\$	-	\$	-	\$	-	\$	52.18	\$	93.03	\$	86.39	\$	79.75
	Amortization	\$	-	\$	-	\$	-	\$	92.25	\$	184.50	\$	184.50	\$	184.50
	CCA - Smart Meters	\$	-	\$	-	\$	-	-\$	110.70	-\$	212.55	-\$	195.54	-\$	179.90
	CCA - Computers	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	CCA - Applications Software	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	CCA - Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	
	Change in taxable income	\$	-	\$	-	\$	-	\$	33.73	\$	64.98	\$	75.35	\$	84.36
	Tax Rate (from Sheet 3)		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Income Taxes Payable	\$	-	\$	-	\$	-	\$	11.13	\$	20.14	\$	21.29	\$	22.14
ONTARI	O CAPITAL TAX														
	Smart Meters	\$	-	\$	-	\$	-	\$	2,675.27	\$	2,490.77	\$	2,306.27	\$	2,121.77
	Computer Hardware	\$	-	\$	-	\$	-	\$	· · · · · ·	\$	· -	\$	· · · · · · ·	\$	· · · · · ·
	Computer Software	s		s		•		s		s		s		s	
	(Including Application Software)	Φ	-	Ф	-	Ф	-	Ф	-	٠	-	Ф	-	٠	-
	Tools & Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Other Equipment	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
	Rate Base	\$	-	\$	-	\$	-	\$	2,675.27	\$	2,490.77	\$	2,306.27	\$	2,121.77
	Less: Exemption							\$	-	\$	=				
	Deemed 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%
	Net Amount (Taxable Capital x Rate)	\$	-	\$	-	\$	-	\$	6.02	\$	1.87	\$	-	\$	-
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	\$	11.13	\$	20.14	\$	21.29	\$	22.14
	Change in OCT	\$	-	\$	-	\$	-	\$	6.02	\$	1.87	\$	-	\$	
	PILs	\$	-	\$	=	\$	-	\$	17.15	\$	22.01	\$	21.29	\$	22.14
Gross	Up PILs														
	Tax Rate		36.12%		36.12%		33.50%		33.00%		31.00%		28.25%		26.25%
	Change in Income Taxes Payable	\$	-	\$	-	\$	-	\$	16.61	\$	29.20	\$	29.67	\$	30.03
	Change in OCT	\$	-	\$	-	\$		\$	6.02	\$	1.87	\$	-	\$	-
	PILs	\$	•	\$	-	\$	-	\$	22.63	\$	31.06	\$	29.67	\$	30.03

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	Interes	:	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	2006	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 2008 Q4	3.35% 3.35%	5.43% 5.43%	Nov-06 Dec-06		Q4 Q4	\$ - \$ -		4.59% 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		01	\$ -		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	2007	Q2	\$ -		4.59%	\$	-	\$ -		
2010 Q3	0.89%	4.66%	Jul-07	2007	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	\$ -	\$ 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		Q1	\$ 1.12	\$ 1.00	5.14%			\$ 2.12		\$ 0.25
2012 Q2 2012 Q3	1.47%	4.29% 4.29%		2008	Q1 Q1	\$ 2.12 \$ 3.12	\$ 1.00 \$ 1.00	5.14% 5.14%			\$ 3.13 \$ 4.13		\$ 0.25 \$ 0.25
2012 Q3 2012 Q4	1.47% 1.47%	4.29%		2008	Q2	\$ 3.12 \$ 4.12	\$ 1.00 \$ 1.00	4.08%			\$ 4.13 \$ 5.13		\$ 0.25
2012 Q4	1.47 70	4.2976		2008	Q2	\$ 5.12	\$ 1.00	4.08%			\$ 6.14		\$ 0.25
				2008	Q2 Q2	\$ 6.12	\$ 1.00	4.08%			\$ 7.14		\$ 0.25
				2008	Q3	\$ 7.12	\$ 1.00	3.35%			\$ 8.14		\$ 0.25
				2008	Q3	\$ 8.12	\$ 1.00	3.35%			\$ 9.14		\$ 0.25
				2008	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%	\$ 0	.03	\$ 12.15		\$ 0.25
			Dec-08	2008	Q4	\$ 12.12	\$ 1.00	3.35%	\$ 0	.03	\$ 13.15	\$ 12.23	\$ 0.25
			Jan-09		Q1	\$ 13.12	\$ 1.00	2.45%			\$ 14.15		\$ 0.25
			Feb-09	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
			May-09		Q2	\$ 17.12	\$ -	1.00%			\$ 17.13		\$ 1.00
			Jun-09		Q2	\$ 17.12	\$ 2.00	1.00%			\$ 19.13		\$ 1.00
			Jul-09		Q3 Q3	\$ 19.12 \$ 23.12	\$ 4.00 \$ 4.00	0.55%			\$ 23.13 \$ 27.13		\$ 1.00
			Aug-09		Q3	\$ 23.12 \$ 27.12	\$ 4.00 \$ 4.00	0.55% 0.55%			\$ 27.13 \$ 31.13		\$ 1.00 \$ 1.00
				2009 2009	Q4	\$ 31.12	\$ 4.00	0.55%			\$ 35.13		\$ 1.00
				2009	04	\$ 35.12	\$ 4.00	0.55%			\$ 39.14		\$ 1.00
				2009	04	\$ 39.12	\$ 10.33	0.55%			\$ 49.47	\$ 36.53	\$ 1.00
			Jan-10		Q1	\$ 49.45	\$ 4.00	0.55%	\$ 0		\$ 53.47	•	\$ 1.00
			Feb-10		Q1	\$ 53.45	\$ 4.00	0.55%			\$ 57.47		\$ 1.00
			Mar-10	2010	Q1	\$ 57.45	\$ 4.00	0.55%	\$ 0	.03	\$ 61.48		\$ 1.00
			Apr-10		Q2	\$ 61.45	\$ 4.00	0.55%			\$ 65.48		\$ 1.00
			May-10		Q2	\$ 65.45	\$ 4.00	0.55%			\$ 69.48		\$ 1.00
			Jun-10		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%			\$ 85.51		\$ 1.00
			Oct-10		Q4	\$ 85.45	\$ 4.00	1.20%			\$ 89.54		\$ 1.00
			Nov-10 Dec-10		Q4 Q4	\$ 89.45 \$ 93.45	\$ 4.00 \$ 1.67	1.20% 1.20%			\$ 93.54 \$ 95.21	\$ 46.27	\$ 1.00 \$ 1.00
				2010	Q4 Q1	\$ 95.45 \$ 95.12	\$ 4.00	1.47%			\$ 95.21 \$ 99.24	\$ 46.27	\$ 1.00
				2011	Q1	\$ 99.12	\$ 4.00	1.47%			\$ 99.24 \$ 103.24		\$ 1.00
				2011	Q1	\$ 103.12	\$ 4.00	1.47%			\$ 107.25		\$ 1.00
				2011	Q2	\$ 107.12	\$ 4.00	1.47%			\$ 111.25		\$ 1.00
				2011	Q2	\$ 111.12	\$ 4.00	1.47%			\$ 115.26		\$ 2.50
			Jun-11		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		Q3	\$ 142.12	\$ 12.50	1.47%	\$ 0	.17	\$ 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

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

This worksheet calculates the funding adder revenues.

Account 1555 - Sub-account Funding Adder Revenues

	Approved Deferral and Variance	CWIP				Or	pening Balance	F	unding Adder	Interest						Board Ap	
Interest Rates	Accounts	CVVIP	Date	Year	Quarter		(Principal)		Revenues	Rate	Interest	C	osing Balance	Ar	nnual amounts	Adder (fro	m 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		
			Total Fund	ding A	dder Re	venu	es Collected	\$	255.22		\$ 6.49	\$	261.71	\$	261.71		

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

Middlesex Power Distribution Corporation - Newbury

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

						Account 1550 - C	oub-accounts Opera	aung Expenses, A	mortization Expen	oco, 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		Q1	\$ -				0.00%		
2006 Q1 2006 Q2	4.14%	4.68%	Feb-06	2006 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 Q1	4.59%	4.72%	Jun-06	2006	Q2 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 Q1	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	Q4 Q1	-			-	4.59% 4.59%		
2009 Q1 2009 Q2	1.00%	6.61%	Feb-07	2007 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 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 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 2012 Q1	1.47% 1.47%	4.29% 4.29%	Dec-07 Jan-08	2007	Q4 Q1	-				5.14% 5.14%	-	-
2012 Q1	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	2008 2008	Q2 Q2	-			-	4.08% 4.08%		-
			May-08 Jun-08	2008	Q2					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	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 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 2010	Q4 Q1	-				0.55% 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 Sep-10	2010 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	2010	Q4 Q1				:	1.20%		
			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 Aug-11	2011	Q3 Q3	-			_	1.47% 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 2012	Q1 Q2	-				1.47% 1.47%	-	
			May-12	2012	Q2 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 2012	Q4 Q4	-			-	1.47% 1.47%	-	-
			Dec-12	2012	U4	-				1.4170	-	-

Entegrus_SMModel_NEW-LgGS_20121102 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 of 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, 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 IRM decisions, the Board 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 entirest opportunity. 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 costs is approved by the Board. The Board dobserved that the SMFA was not intended to be compensatory (return on and of capital) on a cumulative basis over the the SMFA was in intended to be designed to fund 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

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)	\$		-	\$	-	\$	-	\$	231.51	\$ 428.09	\$ 413.87	\$	399.68	\$ 1,473.1
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			\$ 7.8
Sheet 8A (Interest calculated on monthly balances)														\$
X Sheet 8B (Interest calculated on average annual balances)	S		-	\$		\$	-	S	0.58	\$ 1.57	\$ 5.73			\$ 7.8
SMFA Revenues (from Sheet 8)	\$		-	\$	1.12	\$	12.00	\$	36.33	\$ 45.67	\$ 112.15	\$	47.95	\$ 255.2
SMFA Interest (from Sheet 8)	\$		-	\$		\$	0.23	\$	0.20	\$ 0.60	\$ 1.87	\$	3.59	\$ 6.4
Net Deferred Revenue Requirement	\$			-\$	1.12	-\$	12.23	\$	195.56	\$ 383.40	\$ 305.58	\$	348.14	\$ 1,219.3
Number of Metered Customers (average for 2012 test year)													5	

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	\$	1,081.36		
	enues collected from 2006 to 2012 test year (inclusive) Simple Interest on SMFA Revenues	\$	261.71		
	d Revenue Requirement	\$	819.65		
SMDR	November 1, 2012 to October 31, 2013	\$	13.66	-	ı
Check: For	ecasted SMDR Revenues	s	819.60		

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

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

Entegrus_SMModel_NEW-LgGS_20121102 Tab: 9. SMFA_SMDR_SMIRR

13/13

SM Fina	Entegrus Powerlines Inc. Il Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachment L Draft Tariff of Rates and Charges Chatham-Kent Rate Zone	;

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less and includes:

- 1) All services supplied to single-family dwelling units for domestic or household purposes,
- 2) All multi-unit residential establishments such as apartments of 6 or less units.
- If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by the distributor.

Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge Smart Meter Disposition Rider (2012) – effective until October 31, 2013 Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service Distribution Volumetric Rate Low Voltage Service Rate Rate Rider for Tax Change – effective until April 30, 2013 Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$ \$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	18.30 0.51 0.28 0.0085 0.0003 (0.0004) (0.0010) 0.0007
	₩,	,

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered). Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge Smart Meter Disposition Rider (2012) – effective until April 30, 2016 Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service Distribution Volumetric Rate Low Voltage Service Rate Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) – effective until April 30, 2013 Rate Rider for Tax Change – effective until April 30, 2013 Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013 Retail Transmission Rate – Network Service Rate	\$/kWh \$/kWh \$/kWh	33.59 3.01 5.60 0.0113 0.0003 0.0002 (0.0003) (0.0010) 0.0004
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013 Retail Transmission Rate – Network Service Rate	\$/kWh \$/kWh	0.0004 0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

GENERAL SERVICE 50 to 999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 1,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 999 kW non-interval metered General Service 50 to 999 kW interval metered

Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	118.44
Smart Meter Disposition Rider (2012) – effective until October 31, 2013	\$	19.46
Smart Meter Incremental Revenue Requirement Rider – effective until next cost of service	\$	11.31
Distribution Volumetric Rate	\$/kW	3.3577
Low Voltage Service Rate	\$/kW	0.1295
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) - effective until April 30, 2013	\$/kW	0.0104
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0437)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.3991)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	0.0622
Retail Transmission Rate – Network Service Rate	\$/kW	2.3851
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.6789
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.5293
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	1.8380

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

GENERAL SERVICE INTERMEDIATE 1,000 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 1,000 kW but less than 5,000 kW. This classification includes the former Time-of-Use Chatham classification customers, the former Large Use classification customers and the former General Service > 50 kW classification customers with loads between 1,000 and 4,999 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	96.16
Distribution Volumetric Rate	\$/kW	4.5600
Low Voltage Service Rate	\$/kW	0.1416
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) – effective until April 30, 2013	\$/kW	0.0114
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0566)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.3798)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	0.1299
Retail Transmission Rate – Network Service Rate	\$/kW	2.5415
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8388

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

INTERMEDIATE WITH SELF GENERATION SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	1,335.67
Distribution Volumetric Rate	\$/kW	3.3699
Low Voltage Service Rate	\$/kW	0.1416
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0345)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.3830)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	0.0577
Retail Transmission Rate – Network Service Rate	\$/kW	2.5415
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8388

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.66
Distribution Volumetric Rate	\$/kWh	0.0008
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0002)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0010)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0057
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0042

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

STANDBY POWER SERVICE CLASSIFICATION

This classification refers to an account that has Load Displacement Generation and requires the distributor to provide back-up service. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - APPROVED ON AN INTERIM BASIS

Standby Charge – for a month where standby power is not provided. The charge is applied to the contracted amount (e.g. nameplate rating of generation facility).

\$/kW 1.6906

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	8.40
Distribution Volumetric Rate	\$/kW	0.5963
Low Voltage Service Rate	\$/kW	0.0924
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.2880)
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.3340)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	0.3563
Retail Transmission Rate – Network Service Rate	\$/kW	1.8118
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3236

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge \$ 5.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Statement of Account	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment – per month	%	1.50
Late Payment – per annum	%	19.56
Disconnect/Reconnect Charge – At Meter During Regular Hours	\$	65.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Temporary service install & remove – overhead – with transformer	\$	1,000.00
Specific charge for access to the power poles – per pole/year	\$	22.35
Switching for company maintenance – Charge based on Time and Materials	\$	Time and Materials

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

EB-2011-0163/EB-2012-0097/EB-2012-0289

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0428
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0430
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0324
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0141

 Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachment M Draft Tariff of Rates and Charges Strathroy, Mt Brydges & Parkhill Rate Zone

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less and includes:

All services supplied to single-family dwelling units for domestic or household purposes,

All multi-unit residential establishments such as apartments of 6 or less units.

If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by the distributor. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	13.91
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Smart Meter Disposition Rider (2012) – effective until October 31, 2013	\$	(0.69)
Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service	\$	0.38
Distribution Volumetric Rate	\$/kWh	0.0141
Low Voltage Service Rate	\$/kWh	0.0003
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0004)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kWh	(0.0045)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0002)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0069
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0052

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered). Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	18.38
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Smart Meter Disposition Rider 2012 – effective until April 30, 2016	\$	3.35
Smart Meter Incremental Revenue Requirement Rider 2012 – effective until next cost of service	\$	5.35
Distribution Volumetric Rate	\$/kWh	0.0049
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0004)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) - effective until April 30, 2013	\$/kWh	0.0001
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kWh	(0.0019)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas

GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 5,000 kW non-interval metered General Service 50 to 5,000 kW interval metered

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	43.91
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Smart Meter Disposition Rider 2012 – effective until October 31, 2013	\$	14.16
Smart Meter Incremental Revenue Requirement Rider 2012 – effective until next cost of service	\$	12.59
Distribution Volumetric Rate	\$/kW	1.4552
Low Voltage Service Rate	\$/kW	0.1010
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.1734)
Rate Rider for Lost Revenue Adjustment Mechanism (LRAM) Recovery (2012) – effective until April 30, 2013	\$/kW	0.0002 ´
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.1851)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0120)
Retail Transmission Rate – Network Service Rate	\$/kW	2.5204
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.8533
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.7981
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.0865

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes over the most recent 12 consecutive months is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	3,707.40
Smart Meter Disposition Rider 2 – effective until next cost of service application	\$	1.23
Smart Meter Disposition Rider 3 – effective until next cost of service application	\$	0.77
Distribution Volumetric Rate	\$/kW	0.0546
Low Voltage Service Rate	\$/kW	0.1297
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.2300)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.0483)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0061)
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.9641
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	2.3234

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection) Distribution Volumetric Rate Low Voltage Service Rate Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013 Rate Rider for Tax Change – effective until April 30, 2013 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	9.20 0.0053 0.0003 (0.0004) (0.0029) (0.0002) 0.0063 0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0046

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

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It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection)	\$	0.18
Distribution Volumetric Rate	\$/kW	0.9985
Low Voltage Service Rate	\$/kW	0.0815
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	(0.1602)
Rate Rider for Deferred PILs Variance Account 1562 Disposition – effective until October 31, 2013	\$/kW	(0.3366)
Rate Rider for Tax Change – effective until April 30, 2013	\$/kW	(0.0133)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9104
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4627

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge \$ 5.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Disconnect/Reconnect Charge - At Meter During Regular Hours	\$	65.00
Temporary service install & remove – overhead – no transformer	\$	500.00
Specific charge for access to the power poles – per pole/year	\$	22.35
Switching for company maintenance – Charge based on Time and Materials	\$	

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0148/EB-2012-0098/EB-2012-0289

Excluding the Villages of Dutton and Newbury Service Areas RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0608
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0501
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045

Entegrus Powerlines Inc. SM Final Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachment N Draft Tariff of Rates and Charges Dutton Rate Zone

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to customers residing in residential dwelling units. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge Smart Meter Disposition Rider (2012) – effective until April 30, 2016 Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service	\$ \$ \$	12.96 1.20 2.33
Distribution Volumetric Rate Low Voltage Service Rate	\$/kWh \$/kWh	0.0122 0.0014
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2015	Φ/KVVII	0.0014
Applicable only for Non-RPP Customers	\$/kWh	0.0062
Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2015	\$/kWh	0.0065
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	0.0040
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0058
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0048
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge Smart Meter Disposition Rider (2012) – effective until April 30, 2016 Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service Distribution Volumetric Rate Low Voltage Service Rate	\$ \$ \$ \$/kWh \$/kWh	26.47 2.21 3.84 0.0059 0.0013
Rate Rider for Global Adjustment Sub-Account Disposition (2011) – effective until April 30, 2015 Applicable only for Non-RPP Customers Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2015 Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh \$/kWh \$/kWh \$/kWh \$/kWh	0.0062 0.0065 0.0040 0.0054 0.0043

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	0.95
Distribution Volumetric Rate	\$/kW	5.0364
Low Voltage Service Rate	\$/kW	0.4520
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kW	1.4357
Retail Transmission Rate – Network Service Rate	\$/kW	1.6577
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.3421

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Street lighting plant, facilities or equipment owned by the customer are subject to the ESA requirements. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge (per connection) Distribution Volumetric Rate Low Voltage Service Rate Rate Rider for Deferral/Variance Account Disposition (2011) – effective until April 30, 2015 Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Retail Transmission Rate – Network Service Rate	\$ \$/kW \$/kW \$/kW \$/kW	0.64 2.9854 0.4344 2.2139 1.3481 1.6494
Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate MONTHLY RATES AND CHARGES – Regulatory Component	\$/kW	1.3147
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears certificate	\$	15.00
Easement letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0149/EB-2012-0289

Village of Dutton Service Area

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW

1.0662

SM Fin	Entegrus Powerlines Inc. nal Disposition – Draft Rate Order Board File No.: EB-2012-0289 Date Filed: November 2, 2012
Attachment O Draft Tariff of Rates and Charge Newbury Rate Zone	es

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less and includes:

All services supplied to single-family dwelling units for domestic or household purposes,

All multi-unit residential establishments such as apartments of 6 or less units.

If a service supplies a combination of residential and commercial load and wiring does not permit separate metering, the classification of this customer will be determined individually by the distributor. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES – Delivery Component

Service Charge	\$	12.07
Smart Meter Disposition Rider (2012) – effective until April 30, 2016	\$	0.77
Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service	\$	2.40
Distribution Volumetric Rate	\$/kWh	0.0121
Low Voltage Service Rate	\$/kWh	0.0043
Rate Rider for Regulatory Asset Recovery – effective until April 30, 2013	\$/kWh	0.0064
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0068)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and includes multi-unit residential establishments such as apartment buildings supplied through one service (bulk-metered). Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	22.09
Smart Meter Disposition Rider (2012) – effective until April 30, 2016	\$	1.23
Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service	\$	3.07
Distribution Volumetric Rate	\$/kWh	0.0109
Low Voltage Service Rate	\$/kWh	0.0056
Rate Rider for Regulatory Asset Recovery – effective until April 30, 2013	\$/kWh	0.0054
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013	\$/kWh	(0.0068)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0030
MONTHLY RATES AND CHARGES - Regulatory Component		

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

GENERAL SERVICE 50 to 4.999 kW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 5,000 kW. Further servicing details are available in the distributor's Conditions of Service. Note that for the application of the Retail Transmission Rate - Network Service Rate and the Retail Transmission Rate - Line and Transformation Connection Service Rate the following sub-classifications apply:

General Service 50 to 5,000 kW non-interval metered General Service 50 to 5,000 kW interval metered

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge Smart Meter Disposition Rider (2012) – effective until October 31, 2013 Smart Meter Incremental Revenue Requirement Rider (2012) – effective until next cost of service Distribution Volumetric Rate Low Voltage Service Rate Rate Rider for Regulatory Asset Recovery – effective until April 30, 2013 Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Retail Transmission Rate – Network Service Rate Retail Transmission Rate – Line and Transformation Connection Service Rate	\$ \$ \$/kW \$/kW \$/kW \$/kW \$/kW	269.00 13.66 6.66 1.3523 1.7261 1.1996 (2.7929) 2.2115 1.2058
MONTHLY RATES AND CHARGES – Regulatory Component	ψ/κνν	1.2000

Wholesale Market Service Rate	\$/kVVh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection) Distribution Volumetric Rate Low Voltage Service Rate	\$ \$/kW \$/kW	0.82 3.4220 1.3353
Rate Rider for Deferral/Variance Account Disposition (2012) – effective until April 30, 2013 Retail Transmission Rate – Network Service Rate	\$/kW \$/kW \$/kW	1.3610 (2.2881) 1.6685
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.9328
MONTHLY RATES AND CHARGES – Regulatory Component		

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0011
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

microFIT GENERATOR SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Ontario Power Authority's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.25

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Customer Administration		
Arrears Certificate	\$	15.00
Statement of Account	\$	15.00
Duplicate invoices for previous billing	\$	15.00
Notification charge	\$	15.00
Account history	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Special meter reads	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	30.00
Service call – customer-owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35

Effective and Implementation Date November 1, 2012

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2011-0150/EB-2012-0289

Village of Newbury Service Area

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Board approval, such as the Debt Retirement Charge, the Global Adjustment, the Ontario Clean Energy Benefit and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.30)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail		
Settlement Code directly to retailers and customers, if not delivered electronically through the		
Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0580
Total Loss Factor – Primary Metered Customer < 5,000 kW	1 0475