

**Estimated Rider AMP Recovery Amounts**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
				= (C) x (D)						= sum (E through J)			
Line #	Year	Quarter	Net AP (1)	Quarterly Pre-tax Return % (2)	Quarterly Pre-tax Return \$	AMP Quarterly Depreciation (3)	Retired Meter Depreciation (4)	Amortization of Workshop Costs (5)	Amortization of Meter Reg Asset (6)	Customer Applications & Public Information O&M (7)	Quarterly Totals	Year	Annual Totals
1	2010	1											
2		2	\$44,281,117	2.87%	\$1,271,095	\$1,492,950	(\$90,953)	\$68,384	\$150,007	\$6,995,568	\$9,887,052		
3		3	\$44,885,140	2.87%	\$1,288,434	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$2,599,166	\$5,559,087		
4		4	\$43,184,866	2.87%	\$1,239,627	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$1,273,166	\$4,184,280	2010	\$19,630,419
5	2011	1	\$41,101,983	2.87%	\$1,179,838	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$1,781,166	\$4,632,491		
6		2	\$39,019,100	2.87%	\$1,120,048	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,791,536		
7		3	\$36,997,507	2.87%	\$1,062,018	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,733,506		
8		4	\$34,975,914	2.87%	\$1,003,988	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,675,475	2011	\$12,833,008
9	2012	1	\$32,992,476	2.87%	\$947,053	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,618,541		
10		2	\$31,009,038	2.87%	\$890,118	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,561,606		
11		3	\$29,075,810	2.87%	\$834,625	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,506,112		
12		4	\$27,142,583	2.87%	\$779,131	\$1,538,051	(\$100,190)	\$68,384	\$165,242	\$0	\$2,450,619	2012	\$10,136,877

(1) Page 2, Column K, Lines 84 through 95.

(2) Page 6, Pre Tax Return (PTR) multiplied by 25% for quarterly rate.

(3) Page 2, Column G, Lines 84 through 95.

(4) Page 4, Column H.

(5) Page 7, Column D.

(6) Page 4, Column G.

(7) Page 7, Column E and F.

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line	Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation (1)	Accumulated Book Depreciation	Quarterly Tax Depreciation (2)	Accumulated Deferred Income Taxes (3)	Net AP
1	2009	1			\$0	\$0	\$0	\$0	\$0	\$0
2		2	\$60,500		\$60,500	\$756	\$756	\$1,134	\$150	\$59,593
3		3	\$142,823		\$203,323	\$2,542	\$3,298	\$3,812	\$665	\$199,370
4		4	\$8,190,710		\$8,394,033	\$104,035	\$108,223	\$127,398	\$21,507	\$8,264,303
5	2010	1	\$13,373,898		\$21,767,931	\$272,099	\$380,322	\$408,149	\$75,590	\$21,312,029
6		2	\$1,588,809		\$23,356,740	\$291,959	\$672,282	\$810,479	\$281,665	\$22,402,793
7		3			\$23,356,740	\$291,959	\$964,241	\$810,479	\$487,751	\$21,904,748
8		4			\$23,356,740	\$291,959	\$1,256,200	\$810,479	\$693,836	\$21,406,703
9	2011	1			\$23,356,740	\$291,959	\$1,548,159	\$810,479	\$899,922	\$20,908,658
10		2			\$23,356,740	\$291,959	\$1,840,119	\$688,440	\$1,057,503	\$20,459,118
11		3			\$23,356,740	\$291,959	\$2,132,078	\$688,440	\$1,215,085	\$20,009,577
12		4			\$23,356,740	\$291,959	\$2,424,037	\$688,440	\$1,372,666	\$19,560,037
13	2012	1			\$23,356,740	\$291,959	\$2,715,996	\$688,440	\$1,530,247	\$19,110,496
14		2			\$23,356,740	\$291,959	\$3,007,956	\$585,086	\$1,646,750	\$18,702,034
15		3			\$23,356,740	\$291,959	\$3,299,915	\$585,086	\$1,763,254	\$18,293,571
16		4			\$23,356,740	\$291,959	\$3,591,874	\$585,086	\$1,879,757	\$17,885,108

= (E)+ (F)-(H)- (J)

**IT (Software)**

Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation (1)	Accumulated Book Depreciation	Quarterly Tax Depreciation (2)	Accumulated Deferred Income Taxes (3)	Net AP
2009	1	\$549,075	\$549,075	\$0	\$0	\$0	\$0	\$0	\$549,075
	2	\$2,395,113	\$2,944,188	\$0	\$0	\$0	\$0	\$0	\$2,944,188
	3	\$4,296,839	\$7,241,026	\$0	\$0	\$0	\$0	\$0	\$7,241,026
	4	\$8,773,289		\$16,014,315	\$800,716	\$800,716	\$667,397	-\$52,988	\$15,266,587
2010	1	\$2,316,728		\$18,331,043	\$916,552	\$1,717,268	\$763,946	-\$113,641	\$16,727,416
	2	\$431,190		\$18,762,233	\$938,112	\$2,655,380	\$781,916	-\$175,721	\$16,282,574
	3			\$18,762,233	\$938,112	\$3,593,491	\$781,916	-\$237,801	\$15,406,543
	4			\$18,762,233	\$938,112	\$4,531,603	\$1,563,363	\$10,705	\$14,219,255
2011	1			\$18,762,233	\$938,112	\$5,469,715	\$1,563,363	\$259,212	\$13,033,307
	2			\$18,762,233	\$938,112	\$6,407,826	\$1,563,363	\$507,718	\$11,846,689
	3			\$18,762,233	\$938,112	\$7,345,938	\$1,563,363	\$756,224	\$10,660,071
	4			\$18,762,233	\$938,112	\$8,284,049	\$1,563,363	\$1,004,730	\$9,473,454
2012	1			\$18,762,233	\$938,112	\$9,222,161	\$1,563,363	\$1,253,236	\$8,286,836
	2			\$18,762,233	\$938,112	\$10,160,273	\$1,563,363	\$1,501,742	\$7,100,218
	3			\$18,762,233	\$938,112	\$11,098,384	\$1,563,363	\$1,750,249	\$5,913,600
	4			\$18,762,233	\$938,112	\$12,036,496	\$781,916	\$1,688,169	\$5,037,568

**IT (Hardware)**

Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation (1)	Accumulated Book Depreciation	Quarterly Tax Depreciation (2)	Accumulated Deferred Income Taxes (3)	Net AP
2009	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	2	\$3,000,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
	3	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$3,000,000
	4	\$0		\$3,000,000	\$174,675	\$174,675	\$150,000	-\$9,807	\$2,835,132
2010	1	\$0		\$3,000,000	\$174,675	\$349,350	\$150,000	-\$19,614	\$2,670,264
	2	\$0		\$3,000,000	\$174,675	\$524,025	\$150,000	-\$29,421	\$2,505,396
	3	\$0		\$3,000,000	\$174,675	\$698,700	\$150,000	-\$39,228	\$2,340,528
	4	\$0		\$3,000,000	\$174,675	\$873,375	\$240,000	-\$13,265	\$2,139,890
2011	1			\$3,000,000	\$174,675	\$1,048,050	\$240,000	\$12,699	\$1,939,251
	2			\$3,000,000	\$174,675	\$1,222,725	\$240,000	\$38,662	\$1,738,613
	3			\$3,000,000	\$174,675	\$1,397,400	\$240,000	\$64,625	\$1,537,975
	4			\$3,000,000	\$174,675	\$1,572,075	\$144,000	\$52,434	\$1,375,491
2012	1			\$3,000,000	\$174,675	\$1,746,750	\$144,000	\$40,242	\$1,213,009
	2			\$3,000,000	\$174,675	\$1,921,425	\$144,000	\$28,050	\$1,050,525
	3			\$3,000,000	\$174,675	\$2,096,100	\$144,000	\$15,858	\$888,042
	4			\$3,000,000	\$174,675	\$2,270,775	\$86,400	-\$19,227	\$748,452

**Communications Equipment (Network Infrastructure)**

Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation (1)	Accumulated Book Depreciation	Quarterly Tax Depreciation (2)	Accumulated Deferred Income Taxes (3)	Net AP
2009	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	2	\$195,742		\$195,742	\$2,535	\$2,535	\$6,993	\$1,772	\$191,435
	3	\$262,194		\$457,935	\$5,930	\$8,465	\$16,360	\$5,917	\$443,553
	4	\$443,954		\$901,889	\$11,679	\$20,145	\$32,220	\$14,081	\$867,663
2010	1	\$652,056		\$1,553,944	\$20,124	\$40,268	\$55,515	\$28,147	\$1,485,529
	2	\$284,298		\$1,838,242	\$23,805	\$64,073	\$112,546	\$63,417	\$1,710,751
	3	\$0		\$1,838,242	\$23,805	\$87,879	\$112,546	\$98,687	\$1,651,676
	4	\$0		\$1,838,242	\$23,805	\$111,684	\$112,546	\$133,958	\$1,592,601
2011	1	\$0		\$1,838,242	\$23,805	\$135,489	\$112,546	\$169,228	\$1,533,525
	2	\$0		\$1,838,242	\$23,805	\$159,294	\$80,377	\$191,712	\$1,487,235
	3	\$0		\$1,838,242	\$23,805	\$183,100	\$80,377	\$214,197	\$1,440,946
	4	\$0		\$1,838,242	\$23,805	\$206,905	\$80,377	\$236,681	\$1,394,656
2012	1	\$0		\$1,838,242	\$23,805	\$230,710	\$80,377	\$259,166	\$1,348,366
	2	\$0		\$1,838,242	\$23,805	\$254,515	\$57,399	\$272,518	\$1,311,209
	3	\$0		\$1,838,242	\$23,805	\$278,321	\$57,399	\$285,869	\$1,274,052
	4	\$0		\$1,838,242	\$23,805	\$302,126	\$57,399	\$299,221	\$1,236,895

**Customer Applications (Information Technology)**

Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation	Accumulated Book Depreciation	Quarterly Tax Depreciation	Accumulated Deferred Income Taxes	Net AP
2009	1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4	\$40,000		\$40,000	\$2,000	\$2,000	\$1,667	-\$132	\$38,130
2010	1	\$2,150,000		\$2,190,000	\$109,500	\$111,500	\$91,268	-\$7,379	\$2,085,879
	2	\$0		\$2,190,000	\$109,500	\$221,000	\$91,268	-\$14,625	\$1,983,625
	3	\$0		\$2,190,000	\$109,500	\$330,500	\$91,268	-\$21,871	\$1,881,371
	4	\$0		\$2,190,000	\$109,500	\$440,000	\$182,482	\$7,136	\$1,742,864
2011	1			\$2,190,000	\$109,500	\$549,500	\$182,482	\$36,142	\$1,604,358
	2			\$2,190,000	\$109,500	\$659,000	\$182,482	\$65,149	\$1,465,851
	3			\$2,190,000	\$109,500	\$768,500	\$182,482	\$94,155	\$1,327,345
	4			\$2,190,000	\$109,500	\$878,000	\$182,482	\$123,162	\$1,188,838
2012	1			\$2,190,000	\$109,500	\$987,500	\$182,482	\$152,169	\$1,050,331
	2			\$2,190,000	\$109,500	\$1,097,000	\$182,482	\$181,175	\$911,825
	3			\$2,190,000	\$109,500	\$1,206,500	\$182,482	\$210,182	\$773,318
	4			\$2,190,000	\$109,500	\$1,316,000	\$91,268	\$202,936	\$671,064

**Total Investment (summary of above categories)**

Year	Quarter	Quarterly Investment	CWIP Balance	Plant In-Service Balance	Quarterly Book Depreciation	Accumulated Book Depreciation	Quarterly Tax Depreciation	Accumulated Deferred Income Taxes	Net AP
2009	1	\$549,075	\$549,075	\$0	\$0	\$0	\$0	\$0	\$549,075
	2	\$5,651,355	\$5,944,188	\$256,242	\$3,291	\$3,291	\$8,127	\$1,922	\$6,195,216
	3	\$4,701,855	\$10,241,026	\$661,258	\$8,472	\$11,763	\$20,172	\$6,572	\$10,883,949
	4	\$17,447,952		\$28,350,237	\$1,093,996	\$1,105,759	\$1,008,672	-\$27,340	\$27,741,818
2010	1	\$18,492,681		\$46,842,918	\$1,492,950	\$2,598,708	\$1,468,878	-\$36,907	\$44,281,117
	2	\$2,304,296		\$49,147,215	\$1,538,051	\$4,136,760	\$1,946,210	\$125,316	\$44,885,140
	3	\$0		\$49,147,215	\$1,538,051	\$5,674,811	\$1,946,210	\$287,538	\$43,184,866
	4	\$0		\$49,147,215	\$1,538,051	\$7,212,862	\$2,908,870	\$832,370	\$41,101,983
2011	1	\$0		\$49,147,215	\$1,538,051	\$8,750,913	\$2,908,870	\$1,377,202	\$39,019,100
	2	\$0		\$49,147,215	\$1,538,051	\$10,288,964	\$2,754,662	\$1,860,744	\$36,997,507
	3	\$0		\$49,147,215	\$1,538,051	\$11,827,015	\$2,754,662	\$2,344,286	\$34,975,914
	4	\$0		\$49,147,215	\$1,538,051	\$13,365,066	\$2,658,662	\$2,789,673	\$32,992,476
2012	1	\$0		\$49,147,215	\$1,538,051	\$14,903,117	\$2,658,662	\$3,235,059	\$31,009,038
	2	\$0		\$49,147,215	\$1,538,051	\$16,441,169	\$2,532,330	\$3,630,236	\$29,075,810
	3	\$0		\$49,147,215	\$1,538,051	\$17,979,220	\$2,532,330	\$4,025,412	\$27,142,583
	4	\$0		\$49,147,215	\$1,538,051	\$19,517,271	\$1,602,070	\$4,050,856	\$25,579,088

(1) Plant in Service, Column (F) multiplied by book depreciation rates on page 5.  
(2) Plant in Service, Column (F) multiplied by tax depreciation rates on page 5.  
(3) Prior month amount plus current month quarterly tax depreciation (I) less quarterly book depreciation (G) multiplied by combined tax rate of 39.75% (page 6)

Line #	(A) Retirement Unit	(B) Quantity	(C) Account 370 as of March 31, 2009 Accum. Cost	(D) Allocated Reserve	(E)	(F)	(G)	(H)	(I)
1	Non-unitized	470	\$1,738,026	\$14,153					
2	Relay	6,071	\$1,437,761	\$822,654					
3	Transformer-Current	196,173	\$15,008,090	\$6,036,934					
4	Transformer-Potential	3,253	\$2,300,203	\$1,125,165					
5	Transformer-Demand Meter	649	\$100,905	\$78,370					
6	Total - Other Equipment	206,616	\$20,584,985	\$8,077,276					
<b>Meters and Installation Only</b>									
7	Meter Installation		\$50,041,224	\$33,315,060					
8	Demand Meters	168,347	\$25,282,980	\$2,722,570					
9	Watt-hour Meters	3,151,145	\$203,628,552	\$72,306,735					
10	Electronic Meters	293,308	\$67,302,469	\$34,420,302					
11	Total - Meters and Installation Only	3,612,800	\$346,255,224	\$142,764,667					

**Quantification of Meter Related Regulatory Asset**

**Total Meters Removed from Service by Quarter (1)**

12	4th Qtr 2009	22,000
13	1st Qtr 2010	106,000
14	2ndQtr 2010	13,000
15	Total	141,000

= (D) x (F) x (G)      = (D) - (E) - (H)

Line #	Meters Removed From Service (2)	Accum. Cost	Allocated Reserve	Annual Depreciation Rate (9)	% of Year Remaining Until Retiring Meters	Reserve Change 4/1/09 - 6/30/10	Estimated Net Book Value when Retired	
								(3)
16	Meter Installation (3) 4th Qtr 2009	\$304,724	\$202,871	3.99%	75%	\$9,119	\$92,734	
17	1st Qtr 2010	\$1,468,216	\$977,468	3.99%	100%	\$58,582	\$432,166	
18	2ndQtr 2010	\$180,064	\$119,878	3.99%	125%	\$8,981	\$51,205	
19	Demand Meters (4) 4th Qtr 2009	1.8% 401	\$60,243	\$6,487	3.99%	75%	\$1,803	\$51,953
20	1st Qtr 2010	1.8% 1,933	\$290,260	\$31,256	3.99%	100%	\$11,581	\$247,422
21	2ndQtr 2010	1.8% 237	\$35,598	\$3,833	3.99%	125%	\$1,775	\$29,989
22	Watt-hour Meters (4) 4th Qtr 2009	95.0% 20,900	\$1,350,568	\$479,575	3.99%	75%	\$40,416	\$830,578
23	1st Qtr 2010	95.0% 100,700	\$6,507,284	\$2,310,680	3.99%	100%	\$259,641	\$3,936,963
24	2ndQtr 2010	95.0% 12,350	\$798,063	\$283,385	3.99%	125%	\$39,803	\$474,874
25	Electronic Meters (4) 4th Qtr 2009	3.2% 699	\$160,364	\$82,014	3.99%	75%	\$4,799	\$73,550
26	1st Qtr 2010	3.2% 3,367	\$772,662	\$395,160	3.99%	100%	\$30,829	\$346,672
27	2ndQtr 2010	3.2% 413	\$94,760	\$48,463	3.99%	125%	\$4,726	\$41,571
28	Total	141,000	\$12,022,806	\$4,941,072		\$472,055	\$6,609,679	

**Regulatory Asset (5)**

29	4th Qtr 2009	\$1,048,815
30	1st Qtr 2010	\$4,963,224
31	2nd Qtr 2010	\$597,640
32	Total	\$6,609,679

**Regulatory Asset Amortization**

33	Amortization Period (in Years)	10
34	Regulatory Asset Amortization per Meter	Annual (6) Quarterly
		\$4.69 \$1.17

**Removed Meter Depreciation**

35	Depreciation Rate in Revenue Requirement (7)	3.33%
36	Depreciation Expense of Meter Removed in Revenue Requirement (8)	Annual Quarterly (per meter)
		\$2.84 \$0.71

- (1) See Direct Testimony of Michael J. Meehan
- (2) See Testimony of Michael J. Meehan. 95% of meters replaced are watt-hour type. Remaining 5% allocated based on percentage of other meters.
- (3) Accum. Cost and Allocated Reserve From line 7 columns D and E \* Quarterly Meters Removed From Service (lines 12 - 14) quarterly divided by Line 11 columns D and E, respectively.
- (4) Meters removed from service, by quarter from lines 19 - 27 column B divided by meter quantities on Lines 8 - 10, multiplied by Accum Cost and Allocated Reserve on lines 8 - 10 columns D and E.
- (5) Net Book Values per Quarter from Lines 16 - 27
- (6) Annual amortization = amount on line 32, column C divided by amount on line 15 column C divided by amount on line 33 column C. Quarterly amortization = Annual multiplied by 25%.
- (7) Weighted Average Depreciation Rate applicable to meters in ComEd' current revenue requirement (Docket 07-0566)
- (8) Annual amount equals Accum. Cost on Line 28 column D divided by total meters removed on line 15 column C times depreciation rate on line 35 column C. Quarterly amount equals annual amount times .25.
- (9) Per December 2008 ComEd Depreciation Study

**Reg Asset Amortization and Net Depreciation**

(A) Year	(B) Quarter	(C) Meters Replaced (1)	(D) Cumulative Total meters Replace	(E) Net Book Value (2)	(F) Total Net Book Value	(G) Quarterly Amortization (3) Through Rider AMP	(H) Quarterly Depreciation in Base Rates (4)
2009	1						
	2						
	3						
	4	22,000	22,000	\$1,048,815	\$1,048,815		
2010	1	106,000	128,000	\$4,963,224	\$6,012,039	\$150,007	\$90,953
	2	13,000	141,000	\$597,640	\$6,609,679	\$165,242	\$100,190
	3					\$165,242	\$100,190
	4					\$165,242	\$100,190
2011	1					\$165,242	\$100,190
	2					\$165,242	\$100,190
	3					\$165,242	\$100,190
	4					\$165,242	\$100,190
2012	1					\$165,242	\$100,190
	2					\$165,242	\$100,190
	3					\$165,242	\$100,190
	4					\$165,242	\$100,190

(1) Page 3, Lines 11 and 12.

(2) Page 3, Lines 16 and 17.

(3) Cumulative meters in column (D) multiplied by quarterly asset amortization amount per meter, page 3, column C, line 20.

(4) Cumulative meters in column (D) multiplied by quarterly meter depreciation, page 3, column C, line 22.

**Rider AMP Depreciation Rates**

<b>Book Depreciation</b>					<b>Tax Depreciation</b>			
Year	Meters 20 Year	IT (software) 5 Year	IT (hardware)	Communications Equipment (Network Infrastructure)	Meters 10 Year	IT (software) 5 Year	IT (hardware)	Communications Equipment (Network Infrastructure)
1	5.00%	20.00%	23.29%	5.18%	7.50%	16.67%	20.00%	14.29%
2	5.00%	20.00%	23.29%	5.18%	13.88%	33.33%	32.00%	24.49%
3	5.00%	20.00%	23.29%	5.18%	11.79%	33.33%	19.20%	17.49%
4	5.00%	20.00%	23.29%	5.18%	10.02%	16.67%	11.52%	12.49%

**Pre-Tax Weighted Average Cost of Capital Allowed in Docket 07-0566**

	Cost	Weight	
Debt	6.78%	54.96%	3.73%
Equity	10.30%	45.04%	4.64%
<hr/>			
WACC =			8.37%

Weighted Cost of Common Equity (WCCE) =	4.64%
Weighted Cost of Long Term Debt (WCLTD) =	3.73%
Uncollectibles Factor (UF) =	0.73%
Federal Income Tax Rate (FIT) =	35.00%
State Income Tax Rate (SIT) =	7.30%
Combined Tax Rate =	39.75%

$$\text{Pre-tax Return (PTR)} = \frac{(\text{WCCE})}{(1-\text{UF}) \times (1-\text{SIT}) \times (1-\text{FIT})} + \text{WCLTD}$$

$$\text{Pre-tax Return (PTR)} = \frac{4.64\%}{(1-0.73\%) \times (1-7.30\%) \times (1-35.00\%)} + 3.73\%$$

$$\text{PTR} = 11.48\%$$

**Amortization of AMI Workshop Costs and Quarterly O&M**

(A) Year	(B) Quarter	AMI Workshop Costs		(E) Customer Programs	(F) Public Information and Community Outreach
		(C) Cumulative Workshop Costs (1)	(D) Amortization of Workshop Costs (2)		
2009	1				
	2	820,613		180,000	
	3			1,090,000	\$692,194
	4			330,000	\$718,687
2010	1		68,384	3,370,000	\$614,687
	2		68,384	2,534,500	\$64,666
	3		68,384	1,208,500	\$64,666
	4		68,384	1,716,500	\$64,666
2011	1		68,384		
	2		68,384		
	3		68,384		
	4		68,384		
2012	1		68,384		
	2		68,384		
	3		68,384		
	4		68,384		

(1) Includes amounts paid or accrued through April 2009 (\$698,192) plus May 2009 estimate (\$52,421) and May 2011 estimate (\$70,000).

(2) Amortized by Quarter over 3 years starting in Q1, 2009.