



Name of LDC: Wellington North Power Inc.
File Number: IRM3
Effective Date: Sunday, May 01, 2011
Version : 1.0

LDC Information

Applicant Name	Wellington North Power Inc.
OEB Application Number	IRM3
LDC Licence Number	ED-2002-0511
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2008
Last COS OEB Application Number	EB-2007-0693



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Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 Re-Based Bill Det & Rates	Set Up Rate Classes and enter Re-Based Billing Determinants and Tariff Rates
B1.3 Re-Based Rev From Rates	Calculated Re-Based Revenue From Rates
F1.1 Z-Factor Tax Changes	Sharing formula for Tax changes - this is very preliminary
F1.3 Calc Tax Chg RRider Var	Option B - Calculation of Tax Sharing Rate Rider - Volumetric Allocation



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Rate Class and Re-Based Billing Determinants & Rates

Last COS Re-based Year

2008

Last COS OEB Application Number

EB-2007-0693

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	3,033	26,326,644		13.86	0.0139	
GSLT50	General Service Less Than 50 kW	Customer	kWh	448	12,528,137		27.83	0.0120	
GSGT50	General Service 50 to 999 kW	Customer	kW	38	23,925,216	50,524	243.25		3.2562
GSGT50	General Service 1,000 to 4,999 kW	Customer	kW	5	30,857,138	90,065	1,488.45		1.2490
USL	Unmetered Scattered Load	Connection	kWh	13	101,877		10.28	0.0083	
Sen	Sentinel Lighting	Connection	kW	23	39,144	109	16.08		59.4148
SL	Street Lighting	Connection	kW	942	729,381	2,001	5.13		5.7139
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						

Enter "Rate ReBal Base" rates from Sheet "E1.1 Rate Reb Base Dist Rts Gen" of your 2011 IRM3 Rate Generator.



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Calculated Re-Based Revenue From Rates

Last COS Re-based Year 2008
Last COS OEB Application Number EB-2007-0693

Rate Class	Re-based Billed			Rate ReBal Base Rate ReBal Base			Distribution Volumetric Distribution Volumetric Revenue				Distribution Volumetric Distribution Volumetric Revenue				Distribution Volumetric Distribution Volumetric Revenue			
	Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Base Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW	Service Charge Revenue	Rate Revenue kWh	Rate Revenue kW	Requirement from Rates	Service Charge % Revenue	% Revenue kWh	% Revenue kW	Total % Revenue	Service Charge % Revenue	% Revenue kWh	% Revenue kW	Total % Revenue
	A	B	C	D	E	F	G = A * D *12	H = B * E	I = C * F	J = G + H + I	K = G / J	L = H / J	M = I / J	N = J / R				
Residential	3,033	26,326,644	0	13.86	0.0139	0.0000	504,449	365,940	0	870,389	58.0%	42.0%	0.0%	50.3%				
General Service Less Than 50 kW	448	12,528,137	0	27.83	0.0120	0.0000	149,614	150,338	0	299,952	49.9%	50.1%	0.0%	17.3%				
General Service 50 to 999 kW	38	23,925,216	50,524	243.25	0.0000	3.2562	110,922	0	164,516	275,438	40.3%	0.0%	59.7%	15.9%				
General Service 1,000 to 4,999 kW	5	30,857,138	90,065	1,488.45	0.0000	1.2490	89,307	0	112,491	201,798	44.3%	0.0%	55.7%	11.7%				
Unmetered Scattered Load	13	101,877	0	10.28	0.0083	0.0000	1,604	846	0	2,449	65.5%	34.5%	0.0%	0.1%				
Sentinel Lighting	23	39,144	109	16.08	0.0000	59.4148	4,438	0	6,476	10,914	40.7%	0.0%	59.3%	0.6%				
Street Lighting	942	729,381	2,001	5.13	0.0000	5.7139	57,990	0	11,434	69,423	83.5%	0.0%	16.5%	4.0%				
							918,323	517,124	294,917	1,730,364				100.0%				
							O	P	Q	R								



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Z-Factor Tax Changes

Summary - Sharing of Tax Change Forecast Amounts

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2008	2009	2010	2011	2012	2013	2014
Taxable Capital	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064
Deduction from taxable capital up to \$15,000,000	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064	\$5,150,064
Net Taxable Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate	0.225%	0.225%	0.150%	0.000%	0.000%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2008	2009	2010	2011	2012	2012	2012
Regulatory Taxable Income	\$ 53,901	\$ 53,901	\$ 53,901	\$ 53,901	\$ 53,901	\$ 53,901	\$ 53,901
Corporate Tax Rate	16.50%	16.50%	16.00%	15.50%	15.50%	15.50%	15.50%
Tax Impact	\$ 8,894	\$ 8,894	\$ 8,624	\$ 8,355	\$ 8,355	\$ 8,355	\$ 8,355
Grossed-up Tax Amount	\$ 10,651	\$ 10,651	\$ 10,267	\$ 9,887	\$ 9,887	\$ 9,887	\$ 9,887
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 10,651	\$ 10,651	\$ 10,267	\$ 9,887	\$ 9,887	\$ 9,887	\$ 9,887
Total Tax Related Amounts	\$ 10,651	\$ 10,651	\$ 10,267	\$ 9,887	\$ 9,887	\$ 9,887	\$ 9,887
Incremental Tax Savings		\$ -	-\$ 384	-\$ 764	-\$ 764	-\$ 764	-\$ 764
Sharing of Tax Savings (50%)		\$ -	-\$ 192	-\$ 382	-\$ 382	-\$ 382	-\$ 382



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Calculate Tax Change Rate Rider Volumetric

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$870,388.9116	50.30%	-\$192	26,326,644	0	\$0.0000	
General Service Less Than 50 kW	\$299,952	17.33%	-\$66	12,528,137	0	\$0.0000	
General Service 50 to 999 kW	\$275,438	15.92%	-\$61	23,925,216	50,524		-\$0.0012
General Service 1,000 to 4,999 kW	\$201,798	11.66%	-\$45	30,857,138	90,065		-\$0.0005
Unmetered Scattered Load	\$2,449	0.14%	-\$1	101,877	0	\$0.0000	
Sentinel Lighting	\$10,914	0.63%	-\$2	39,144	109		-\$0.0221
Street Lighting	\$69,423	4.01%	-\$15	729,381	2,001		-\$0.0077
	\$1,730,364	100.00%	-\$382				
	H		I				

Enter the above value onto Sheet
 "J2.7 Tax Change Rate Rider"
 of the 2011 IRM3 Rate Generator.