



Name of LDC: Essex Powerlines Corporation
File Number: IRM3
Effective Date: Sunday, May 01, 2011
Version : 1.0

LDC Information

Applicant Name	Essex Powerlines Corporation
OEB Application Number	IRM3
LDC Licence Number	ED-2002-0499
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2010
Last COS OEB Application Number	EB-2009-0143



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Purpose of Sheet

Enter LDC Data

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Set Up Rate Classes and enter Re-Based Billing Determinants and Tariff Rates

Calculated Re-Based Revenue From Rates

Sharing formula for Tax changes - this is very preliminary

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	2010
Last COS OEB Application Number	EB-2009-0143

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	25,902	271,379,498		12.55	0.0148	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,852	72,012,960		25.84	0.0088	
GSGT50	General Service 50 to 2,999 kW	Customer	kW	222	196,386,718	467,092	261.62		2.4848
LU	General Service 3,000 to 4,999 kW	Customer	kW	2	36,977,053	19,537	1,741.60		1.6150
USL	Unmetered Scattered Load	Connection	kWh	151	1,605,371		8.91	0.0278	
Sen	Sentinel Lighting	Connection	kW	168	390,941	1,076	2.43		6.9638
SL	Street Lighting	Connection	kW	2,643	5,929,910	18,024	2.20		5.9501
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						



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Calculated Re-Based Revenue From Rates

Last COS Re-based Year **2010**

Last COS OEB Application Number **EB-2009-0143**

Rate Class	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	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
Residential	25,902	271,379,498	0	12.55	0.0148	0.0000	3,900,841	4,016,417	0	7,917,258
General Service Less Than 50 kW	1,852	72,012,960	0	25.84	0.0088	0.0000	574,268	633,714	0	1,207,982
General Service 50 to 2,999 kW	222	196,386,718	467,092	261.62	0.0000	2.4848	696,956	0	1,160,630	1,857,586
General Service 3,000 to 4,999 kW	2	36,977,053	19,537	1,741.60	0.0000	1.6150	41,798	0	31,552	73,351
Unmetered Scattered Load	151	1,605,371	0	8.91	0.0278	0.0000	16,145	44,629	0	60,774
Sentinel Lighting	168	390,941	1,076	2.43	0.0000	6.9638	4,899	0	7,493	12,392
Street Lighting	2,643	5,929,910	18,024	2.20	0.0000	5.9501	69,775	0	107,245	177,020
							5,304,682	4,694,760	1,306,920	11,306,362



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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

	2010	2011	2012
Taxable Capital	\$ 41,128,526	\$ 41,128,526	\$ 41,128,526
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	\$ 26,128,526	\$ 26,128,526	\$ 26,128,526
Rate	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ 19,435	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2010	2011	2012
Regulatory Taxable Income	\$ 1,248,461	\$ 1,248,461	\$ 1,248,461
Corporate Tax Rate	29.06%	25.34%	23.55%
Tax Impact	\$ 362,828	\$ 316,415	\$ 293,959
Grossed-up Tax Amount	\$ 511,472	\$ 423,833	\$ 384,489
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 19,435	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 511,472	\$ 423,833	\$ 384,489
Total Tax Related Amounts	\$ 530,907	\$ 423,833	\$ 384,489
Incremental Tax Savings		-\$ 107,074	-\$ 146,418
Sharing of Tax Savings (50%)		-\$ 53,537	-\$ 73,209



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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	\$7,917,257.7704	70.02%	-\$37,489	271,379,498	0	-\$0.0001	
General Service Less Than 50 kW	\$1,207,982	10.68%	-\$5,720	72,012,960	0	-\$0.0001	
General Service 50 to 2,999 kW	\$1,857,586	16.43%	-\$8,796	196,386,718	467,092		-\$0.0188
General Service 3,000 to 4,999 kW	\$73,351	0.65%	-\$347	36,977,053	19,537		-\$0.0178
Unmetered Scattered Load	\$60,774	0.54%	-\$288	1,605,371	0	-\$0.0002	
Sentinel Lighting	\$12,392	0.11%	-\$59	390,941	1,076		-\$0.0545
Street Lighting	\$177,020	1.57%	-\$838	5,929,910	18,024		-\$0.0465
	\$11,306,362	100.00%	-\$53,537				
	H		I				

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