



Name of LDC: Espanola Regional Hydro Distribution Corporation
File Number: IRM3
Effective Date: Sunday, May 01, 2011
Version : 1.0

LDC Information

Applicant Name	Espanola Regional Hydro Distribution Corporation
OEB Application Number	IRM3
LDC Licence Number	ED-2002-0502
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2008
Last COS OEB Application Number	EB-2007-0901



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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: 2008
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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	2,817	33,090,578		9.94	0.0120	
GSLT50	General Service Less Than 50 kW	Customer	kWh	431	14,771,227		17.92	0.0147	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	16	14,752,248	37,580	161.07		3.1509
USL	Unmetered Scattered Load	Connection	kWh	11	125,709		8.80	0.0113	
Sen	Sentinel Lighting	Connection	kW	27	27,890	77	1.29		10.3466
SL	Street Lighting	Connection	kW	1,011	581,870	1,708	1.40		17.6645
NA	Rate Class 7	NA	NA						
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-2007-0901**

Rate Class	Re-based Billed	Re-based Billed kWh	Re-based Billed kW	Rate ReBal	Rate ReBal	Rate ReBal	Distribution Volumetric	Distribution Volumetric	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates
	Customers or Connections			Base Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Rate Revenue kWh	Rate Revenue kW				
	A	B	C	D	E	F	H = B * E	I = C * F	G = A * D * 12		J = G + H + I	
Residential	2,817	33,090,578	0	9.94	0.0120	0.0000	397,087	0	336,012	0	0	733,099
General Service Less Than 50 kW	431	14,771,227	0	17.92	0.0147	0.0000	217,137	0	92,682	0	0	309,819
General Service 50 to 4,999 kW	16	14,752,248	37,580	161.07	0.0000	3.1509	0	118,411	30,925	0	149,336	149,336
Unmetered Scattered Load	11	125,709	0	8.80	0.0113	0.0000	1,421	0	1,162	0	0	2,582
Sentinel Lighting	27	27,890	77	1.29	0.0000	10.3466	0	797	418	0	1,215	1,215
Street Lighting	1,011	581,870	1,708	1.40	0.0000	17.6645	0	30,171	16,985	0	47,156	47,156
									478,184	615,644	149,378	1,243,207



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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
Taxable Capital	\$ 2,721,382	\$ 2,721,382	\$ 2,721,382	\$ 2,721,382	\$ 2,721,382
Deduction from taxable capital up to \$15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000	\$ 15,000,000
Net Taxable Capital	-\$ 12,278,618	-\$ 12,278,618	-\$ 12,278,618	-\$ 12,278,618	-\$ 12,278,618
Rate	0.225%	0.225%	0.150%	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
Regulatory Taxable Income	\$ 147,268	\$ 147,268	\$ 147,268	\$ 147,268	\$ 147,268
Corporate Tax Rate	16.50%	16.50%	16.00%	15.50%	15.50%
Tax Impact	\$ 24,299	\$ 24,299	\$ 23,563	\$ 22,827	\$ 22,827
Grossed-up Tax Amount	\$ 29,101	\$ 29,101	\$ 28,051	\$ 27,014	\$ 27,014
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 29,101	\$ 29,101	\$ 28,051	\$ 27,014	\$ 27,014
Total Tax Related Amounts	\$ 29,101	\$ 29,101	\$ 28,051	\$ 27,014	\$ 27,014
Incremental Tax Savings		\$ -	-\$ 1,050	-\$ 2,087	-\$ 2,087
Sharing of Tax Savings (50%)		\$ -	-\$ 525	-\$ 1,044	-\$ 1,044



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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	\$733,098.6960	58.97%	-\$615	33,090,578	0	\$0.0000	
General Service Less Than 50 kW	\$309,819	24.92%	-\$260	14,771,227	0	\$0.0000	
General Service 50 to 4,999 kW	\$149,336	12.01%	-\$125	14,752,248	37,580		-\$0.0033
Unmetered Scattered Load	\$2,582	0.21%	-\$2	125,709	0	\$0.0000	
Sentinel Lighting	\$1,215	0.10%	-\$1	27,890	77		-\$0.0132
Street Lighting	\$47,156	3.79%	-\$40	581,870	1,708		-\$0.0232
	\$1,243,207 H	100.00%	-\$1,044 I				

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