



Name of LDC: Rideau St. Lawrence Distribution Inc.
File Number: IRM3
Effective Date: Sunday, May 01, 2011
Version : 1.0

LDC Information

Applicant Name	Rideau St. Lawrence Distribution Inc.
OEB Application Number	IRM3
LDC Licence Number	ED-2003-0003
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2008
Last COS OEB Application Number	EB-2007-0762



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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					
Last COS OEB Application Number				EB-2007-0762					
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	4,972	45,379,623		10.26	0.0117	
GSLT50	General Service Less Than 50 kW	Customer	kWh	778	24,085,319		24.30	0.0074	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	64	47,522,972	132,103	280.88		1.2451
USL	Unmetered Scattered Load	Customer	kWh	48	304,493		7.40	0.0339	
Sen	Sentinel Lighting	Connection	kW	34	100,826	279	1.24		9.0553
SL	Street Lighting	Connection	kW	1,653	1,366,231	3,875	2.29		8.7236
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						



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Calculated Re-Based Revenue From Rates

Last COS Re-based Year **2008**

Last COS OEB Application Number **EB-2007-0762**

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	4,972	45,379,623	0	10.26	0.0117	0.0000	612,153	530,942	0	1,143,094
General Service Less Than 50 kW	778	24,085,319	0	24.30	0.0074	0.0000	226,865	178,231	0	405,096
General Service 50 to 4,999 kW	64	47,522,972	132,103	280.88	0.0000	1.2451	215,716	0	164,481	380,197
Unmetered Scattered Load	48	304,493	0	7.40	0.0339	0.0000	4,262	10,322	0	14,585
Sentinel Lighting	34	100,826	279	1.24	0.0000	9.0553	506	0	2,526	3,032
Street Lighting	1,653	1,366,231	3,875	2.29	0.0000	8.7236	45,424	0	33,804	79,228
							1,104,926	719,495	200,812	2,025,233



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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	\$5,274,505	\$5,274,505	\$5,274,505	\$5,274,505	\$5,274,505
Deduction from taxable capital up to \$15,000,000	\$5,274,505	\$5,274,505	\$5,274,505	\$5,274,505	\$5,274,505
Net Taxable Capital	\$ -	\$ -	\$ -	\$ -	\$ -
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

Regulatory Taxable Income	\$ 127,303	\$ 127,303	\$ 127,303	\$ 127,303	\$ 127,303
Corporate Tax Rate	16.50%	16.50%	16.00%	15.50%	15.50%
Tax Impact	\$ 21,005	\$ 21,005	\$ 20,368	\$ 19,732	\$ 19,732
Grossed-up Tax Amount	\$ 25,156	\$ 25,156	\$ 24,248	\$ 23,351	\$ 23,351
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -	\$ -	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 25,156	\$ 25,156	\$ 24,248	\$ 23,351	\$ 23,351
Total Tax Related Amounts	\$ 25,156	\$ 25,156	\$ 24,248	\$ 23,351	\$ 23,351
Incremental Tax Savings		\$ -	-\$ 907	-\$ 1,804	-\$ 1,804
Sharing of Tax Savings (50%)		\$ -	-\$ 454	-\$ 902	-\$ 902



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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	\$1,143,094.2291	56.44%	-\$509	45,379,623	0	\$0.0000	
General Service Less Than 50 kW	\$405,096	20.00%	-\$180	24,085,319	0	\$0.0000	
General Service 50 to 4,999 kW	\$380,197	18.77%	-\$169	47,522,972	132,103		-\$0.0013
Unmetered Scattered Load	\$14,585	0.72%	-\$6	304,493	0	\$0.0000	
Sentinel Lighting	\$3,032	0.15%	-\$1	100,826	279		-\$0.0048
Street Lighting	\$79,228	3.91%	-\$35	1,366,231	3,875		-\$0.0091
	<u>\$2,025,233</u>	<u>100.00%</u>	<u>-\$902</u>				
	H		I				

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