



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

## LDC Information

<b>Applicant Name</b>	PUC Distribution Inc.
<b>OEB Application Number</b>	IRM3
<b>LDC Licence Number</b>	ED-2002-0546
<b>Applied for Effective Date</b>	May 1, 2011
<b>Last COS Re-based Year</b>	2008
<b>Last COS OEB Application Number</b>	EB-2007-0931



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## Rate Class and Re-Based Billing Determinants & Rates

Last COS Re-based Year	2008
Last COS OEB Application Number	EB-2007-0931

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	28,675	352,377,221		8.71	0.0151	
GSLT50	General Service Less Than 50 kW	Customer	kWh	3,294	96,197,960		14.84	0.0178	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	426	265,745,829	675,865	145.20		4.3769
USL	Unmetered Scattered Load	Connection	kWh	26	755,305		11.01	0.0271	
Sen	Sentinel Lighting	Connection	kW	436	273,329	759	2.55		23.7232
SL	Street Lighting	Connection	kW	8,753	7,051,649	21,706	2.56		16.6280
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-2007-0931

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 Distribution Volumetric Rate kWh E	Rate ReBal 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	28,675	352,377,221	0	8.71	0.0151	0.0000	2,997,111	5,320,896	0	8,318,007
General Service Less Than 50 kW	3,294	96,197,960	0	14.84	0.0178	0.0000	586,596	1,712,324	0	2,298,919
General Service 50 to 4,999 kW	426	265,745,829	675,865	145.20	0.0000	4.3769	742,262	0	2,958,194	3,700,456
Unmetered Scattered Load	26	755,305	0	11.01	0.0271	0.0000	3,435	20,469	0	23,904
Sentinel Lighting	436	273,329	759	2.55	0.0000	23.7232	13,342	0	18,006	31,348
Street Lighting	8,753	7,051,649	21,706	2.56	0.0000	16.6280	268,892	0	360,927	629,820
							4,611,638	7,053,688	3,337,127	15,002,453



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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	\$ 45,619,473	\$ 45,619,473	\$ 45,619,473	\$ 45,619,473	\$45,619,473
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	\$ 30,619,473	\$ 30,619,473	\$ 30,619,473	\$ 30,619,473	\$30,619,473
Rate	0.225%	0.225%	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	<u>\$ 68,894</u>	<u>\$ 68,894</u>	<u>\$ 22,776</u>	<u>\$ -</u>	<u>\$ -</u>

#### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2008	2009	2010	2011	2012
Regulatory Taxable Income	\$ 2,554,365	\$ 2,554,365	\$ 2,554,365	\$ 2,554,365	\$ 2,554,365
Corporate Tax Rate	33.50%	33.00%	30.99%	28.25%	26.25%
Tax Impact	\$ 855,712	\$ 842,940	\$ 791,649	\$ 721,557	\$ 670,495
<b>Grossed-up Tax Amount</b>	<u>\$ 1,286,785</u>	<u>\$ 1,258,120</u>	<u>\$ 1,147,184</u>	<u>\$ 1,005,626</u>	<u>\$ 909,134</u>
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 68,894	\$ 68,894	\$ 22,776	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 1,286,785	\$ 1,258,120	\$ 1,147,184	\$ 1,005,626	\$ 909,134
<b>Total Tax Related Amounts</b>	<u>\$ 1,355,679</u>	<u>\$ 1,327,014</u>	<u>\$ 1,169,960</u>	<u>\$ 1,005,626</u>	<u>\$ 909,134</u>
Incremental Tax Savings		-\$ 28,665	-\$ 185,719	-\$ 350,053	-\$ 446,545
Sharing of Tax Savings (50%)		-\$ 14,333	-\$ 92,860	-\$ 175,026	-\$ 223,273



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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	\$8,318,007.0371	55.44%	-\$97,042	352,377,221	0	-\$0.0003	
General Service Less Than 50 kW	\$2,298,919	15.32%	-\$26,820	96,197,960	0	-\$0.0003	
General Service 50 to 4,999 kW	\$3,700,456	24.67%	-\$43,171	265,745,829	675,865		-\$0.0639
Unmetered Scattered Load	\$23,904	0.16%	-\$279	755,305	0	-\$0.0004	
Sentinel Lighting	\$31,348	0.21%	-\$366	273,329	759		-\$0.4818
Street Lighting	\$629,820	4.20%	-\$7,348	7,051,649	21,706		-\$0.3385
	<u>\$15,002,453</u> H	<u>100.00%</u>	<u>-\$175,026</u> I				

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