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December 17, 2011

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319, 27th Floor
2300 Yonge Street
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Re: Atikokan Hydro Inc. 2011 IRM3 Distribution Rate Application Board Staff Interrogatories Board File No. EB-2010-0064

Atikokan Hydro Inc. ("Atikokan") is pleased to submit to the Ontario Energy Board (the "Board") its responses to the Board Staff Interrogatories regarding our application EB-2010-0064. This response includes comments to each question as well as a completed 2010 IRM3 Deferral Variance Atikokan V6 BDO 20101203 workform and an Atikokan 2011 IRM3 Deferral and Variance Account Workform 20100917 V3 workform.

Atikokan's response to the Board Staff Interrogatories will be sent to you in the following form:

- (a) Electronic filing through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable /unrestricted PDF format and one (1) electronic copy in Microsoft Excel format of the completed IRM3 models.
- (b) Two (2) paper copies of the application, and the IRM Model, along with a CD of the above (item (a)).

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

A handwritten signature in black ink that reads 'Wilf Thorburn'.

Wilf Thorburn
CEO/Secretary/Treasurer
Atikokan Hydro Inc.

Board Staff Interrogatories

2011 IRM3 Electricity Distribution Rates Atikokan Hydro Inc. (“Atikokan Hydro”) EB-2010-0064 November 12, 2010

Disposition of Group 1 Deferral / Variance Account Balances

Board Staff Interrogatory No. 1

Ref: 2011 IRM3 Deferral and Variance Account Workform – Sheet B1.3

Sheet “B1.3 – Rate Class and Billing Determinants” of the 2011 IRM3 Deferral and Variance Account Workform is reproduced below.

2009 Audited RRR							
Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW	Billed kWh for Non-RPP customers	1595 (2008 COS) Recovery Share Proportion 1
RES	Residential	Customer	kWh	9,470,680		1,193,680	47.8%
GSLT50	General Service Less Than 50 kW	Customer	kWh	5,422,702		222,277	22.2%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	8,812,894	22,837	799,138	29.6%
USL	Unmetered Scattered Load	Connection	kWh	7,096		0	
Sen	Sentinel Lighting	Connection	kW			0	0.4%
SL	Street Lighting	Connection	kW	592,664	1,451	592,664	
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				
						2,807,759	100.0%

Preamble: Board staff has been unable to verify whether the billing determinants entered on this sheet are correct.

Questions / Requests:

Please provide evidence supporting the billing determinants entered on sheet B1.3 of the 2011 IRM3 Deferral and Variance Account Workform.

Response:

The billing determinants entered on sheet B1.3 of the 2011 IRM3 Deferral and Variance Account Workform are from Atikokan's new billing system using a query on billing statistics. The new billing system was put into service during 2009 and the billing determinants are as of December 2009. The criteria used was for consumption billed with uplift for the full year of 2009. The metered kW does not include uplift. The metered kWh did include uplift. However, upon reviewing the data Atikokan recognizes the uplift should not have been included in the metered kWh data. Atikokan will be resubmitting the 2011 IRM3 Deferral and Variance Account Workform with the corrected figures.

Board Staff Interrogatory No. 2

Ref: 2011 IRM3 Deferral and Variance Account Workform – Sheet D1.5

Preamble: Atikokan Hydro has entered \$47,540 as the balance for Account 1588 – RSVA Power (Excluding Global Adjustment) and \$(32,518) as the balance for Account 1588 – RSVA Power (Global Adjustment Sub-Account). These balances are referred to by Atikokan as RRR Filing Amounts (as of December 31, 2009).

Questions / Requests:

Please confirm that the balances cited above have been audited.

For Account 1588, please provide a reconciliation of the regulatory trial balance that is reported to the Board as part of the RRR data and the audited financial statements.

Response:

In preparing the response to this interrogatory, Atikokan Hydro has reviewed the 2008 Group 1 deferral and variance account balances approved on an interim basis in the Board's Decision and Order for Atikokan's Hydro 2010 rates (EB-2009-0212). In the Board's Decision, the 2008 Group 1 deferral and variance account balances were reported as shown in Table 1.

Account Description	Account Numbers	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
RSVA - Wholesale Market Service Charge	1580	(65,776)	(12,312)	(78,088)
RSVA - Retail Transmission Network Charge	1584	(43,059)	(10,442)	(53,501)
RSVA - Retail Transmission Connection Charge	1586	(3,370)	(47,232)	(50,602)
RSVA - Power (Excluding Global Adjustment)	1588	78,303	16,871	95,174
RSVA - Power (Global Adjustment Sub-account)	1588	(31,083)	(2,400)	(33,483)
Recovery of Regulatory Asset Balances	1590	(824)	814	(10)
		(65,809)	(54,701)	(120,510)

The Board approved the disposition of (\$120,510) over a two period which included the December 31, 2008 balances and projected interest to April 30, 2010. However, the balances were not approved on a final basis. Any adjustment to the 2008 Group 1 account balances were to be brought forward to the Board in Atikokan Hydro's 2011 rate proceeding. As a result, Atikokan Hydro is using the response to this interrogatory to bring forward adjustments to the 2008 Group 1 deferral and variance account balances. Table 2 outlines the adjusted 2008 balances.

Table 2				
2008 Group 1 Deferral and Variance Accounts – Revised Balances				
Account Description	Account Numbers	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
RSVA - Wholesale Market Service Charge	1580	(81,638)	3,342	(78,296)
RSVA - Retail Transmission Network Charge	1584	(43,839)	(9,673)	(53,512)
RSVA - Retail Transmission Connection Charge	1586	(15,661)	(35,104)	(50,764)
RSVA - Power (Excluding Global Adjustment)	1588	(63,918)	15,006	(48,913)
RSVA - Power (Global Adjustment Sub-account)	1588	(13,385)	(2,148)	(15,533)
Recovery of Regulatory Asset Balances	1590	(824)	814	(10)
		(219,265)	(27,763)	(247,027)

Atikokan Hydro has revised its 2010 IRM3 Deferral Variance model which supports the values in the above table and has included the revised model along with the material filed with the Board in regards to these interrogatories. The data shown in tab C1.4 Reg Assets – Cont Sch 2008 is consistent with the RRR filing amounts as of December 31, 2008. Atikokan Hydro's auditor has also reviewed and agrees with the data outlined in Table 2 and the revised model. Atikokan Hydro proposes the revised balances for the 2008 Group 1 Deferral and Variance Accounts should be (\$247,027) and this balance be approved for disposition on a final basis.

With regards to 2009 Group 1 Deferral and Variance Accounts, Table 3 shown below provides a summary of the information outlined in Atikokan Hydro's 2011 IRM3 Deferral Variance model. The resulting 2009 balance are consistent with the difference between the RRR filing amounts as of December 31, 2008 and the RRR filing amounts as of December 31, 2009. The RRR filing amounts as of December 31, 2009 reflect balances before the December 31, 2008 balances were moved to account 1595.

Table 3
2009 Group 1 Deferral and Variance Accounts – Balances

Account Description	Account Numbers	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
RSVA - Wholesale Market Service Charge	1580	458	(999)	(541)
RSVA - Retail Transmission Network Charge	1584	4,279	(438)	3,841
RSVA - Retail Transmission Connection Charge	1586	22,087	220	22,306
RSVA - Power (Excluding Global Adjustment)	1588	128,790	649	129,439
RSVA - Power (Global Adjustment Sub-account)	1588	(17,007)	(326)	(17,334)
Recovery of Regulatory Asset Balances	1595	1,274	(626)	648
		139,879	(1,520)	138,360

In order to address the disposition of the 2008 and 2009 Group 1 deferral and variance accounts Atikokan Hydro proposes the following approach.

- a) For the 2008 Group 1 Deferral and Variance Accounts, the Board would approve the amount of (\$247,027) on a final basis.
- b) For the 2008 Group 1 Deferral and Variance Accounts, the 2010 Rate Rider for Deferral/Variance Account Disposition and the 2010 Rate Rider for Global Adjustment Sub-Account Disposition should continue as approved until April 30, 2012. It is expected this would provide Atikokan Hydro's customers \$120,510 of the \$247,027 owed to the them..
- c) For the 2009 Group 1 Deferral and Variance Accounts, the \$138,360 owed by the customers to Atikokan Hydro would not be disposed until after April 30, 2012. As of May, 1 2012 the remaining amount of the 2008 balances owed to the customers would be used to offset the 2009 balances owed to Atikokan Hydro. It is expected the remaining amount owing to the Atikokan Hydro would be minimal and would not meet the Group 1 threshold requirements.

Table 4 summarizes Atikokan Hydro's proposal to address the 2008 and 2009 Group 1 deferral and variance account balances

Table 4 Summary of Proposal to dispose of Atikokan Hydro's 2008 and 2009 Deferral and Variance Account Balances	
Revised 2008 Group 1 Deferral and Variance Account Balance	(247,027)
Disposition to April 30, 2012 with 2010 approved rider	120,510
Outstanding 2008 Balance as April 30, 2012	(126,517)
2009 Group 1 Deferral and Variance Account Balance	138,360
Projected amount owned to Atikokan Hydro April 30, 2012	11,842

Atikokan Hydro understands that this proposal may not be the conventional approach to address the disposition of Group 1 deferral and variance account balances. However, Atikokan Hydro believes this proposal is in the best interest of customer. The customer will not experience any change in the value of the deferral and variance account rate riders until after April 30, 2012. The 2009 Group 1 balance owed to Atikokan Hydro will almost be completely offset by the 2008 Group 1 balance owed to the customer on April 30, 2012. As a result, the customers of Atikokan Hydro will not a experience an increase in their bills to repay the 2009 Group 1 balances to Atikokan Hydro.

Retail Transmission Service Rates

Board Staff Interrogatory No. 3

Ref: 2011 IRM3 RTSR Adjustment Workform – Sheet B1.1

Sheet “B1.1 – Rate Class and 2011 RTSR Rates” of the 2011 IRM3 RTSR Adjustment

Rate Class And 2010 RTSR Rates

Enter Rate Group and Rate Class in the same order as listed on your current Tariff sheet and Rate Generator.
Enter the RTSR-Network and RTSR-Connection rates as approved on your current Tariff sheet.

Rate Group	Rate Class	Vol Metric	RTSR - Network	RTSR - Connection
RES	Residential	kWh	0.0054	0.0024
GSLT50	General Service Less Than 50 kW	kWh	0.0049	0.0021
GSGT50	General Service 50 to 4,999 kW	kW	1.9725	0.8321
USL	Unmetered Scattered Load	kWh	0.0049	0.0021
Sen	Sentinel Lighting	kW	1.4951	0.6567
SL	Street Lighting	kW	1.4877	0.6432
GSGT50	General Service 1,000 to 4,999 kW - Interval Meters	kW	2.0926	0.9197

Workform is reproduced below.

Questions / Requests:

Please explain why the rates for RTSR – Network and RTSR – Connection related to GS > 50 kW and < 1000 kW Interval Metered customers previously approved by the Board are not included on Sheet B1.1 of the 2011 IRM3 RTSR Adjustment Workform.

Response:

The rates for RTSR – Network and RTSR – Connection related to GS > 50 kW and < 1000 kW Interval Metered customers previously approved by the Board are not included on Sheet B1.1 of the 2011 IRM3 RTSR Adjustment Workform since there are no customers in this category. When there are no customers or volumes in a category the 2011 IRM3 RTSR Adjustment Workform will calculate a zero rate for that category.

Board Staff Interrogatory No. 4

Ref: 2011 IRM3 RTSR Adjustment Workform – Sheet B1.2

Sheet “B1.2 – 2009 Distributor Billing Determinants” of the 2011 IRM3 RTSR Adjustment

2009 Distributor Billing Determinants

Enter the most recently reported RRR billing determinants

Loss Adjusted Metered kWh No

Loss Adjusted Metered kW No

Rate Class	Vol Metric	Metered kWh A	Metered kW B	Applicable Loss Factor C	Load Factor D = A / (B * 730)
Residential	kWh	9,470,680	0	1.0753	
General Service Less Than 50 kW	kWh	5,422,702	0	1.0753	
General Service 50 to 4,999 kW	kW	8,042,329	19,725	1.0753	55.88%
Unmetered Scattered Load	kWh	7,096	0	1.0753	
Sentinel Lighting	kW	0	0	1.0753	0.00%
Street Lighting	kW	592,664	1,451	1.0753	55.98%
General Service 1,000 to 4,999 kW - Interval Meters	kW	770,564	3,112	1.0753	33.94%
Total		24,306,035	24,288		

Workform is reproduced below.

Questions / Requests:

Please explain why no loss adjustment has been applied to the Metered kWh data entered in Column A.

Response:

The information provided in Column A are uplifted numbers which means the data includes losses. Therefore the loss factor shown in Column C does not need to be applied since the values in Column A are already loss adjusted.

Please provide evidence supporting the billing determinants entered on sheet B1.2 of the 2011 IRM3 RTSR Adjustment Workform

Response:

The billing determinants entered on sheet B1.2 of the 2011 IRM3 RTSR Adjustment Workform are from Atikokan's new billing system using a query on billing statistics. The new billing system was put into service during 2009 and the billing determinants are as of December 2009. The criteria used was for consumption billed with uplift for the full year of 2009.

Board Staff Supplemental Interrogatories

2011 IRM3 Electricity Distribution Rates Atikokan Hydro Inc. (“Atikokan Hydro”) EB-2010-0064

Shared Tax Savings

Board Staff Supplemental IR No. 1

Ref: 2011 IRM3 Shared Tax Savings Workform

Ref: 2011 IRM3 Rate Generator

Sheet “B1.1 – Rate Class and Re-based Billing Determinants & Rates” of the 2011 IRM3 Shared Tax Savings Workform is reproduced below.

Last COS Re-based Year				2008			Last COS OEB Application Number				EB-2008-0014		
Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed			Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F				
				Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C							
RES	Residential	Customer	kWh	1,421	10,918,134		34.71	0.0137					
GSLT50	General Service Less Than 50 kW	Customer	kWh	240	5,375,424		76.17	0.0097					
GSGT50	General Service 50 to 4,999 kW	Customer	kW	20	7,019,888	18,599	222.67		0.8670				
USL	Unmetered Scattered Load	Connection	kWh	7	5,942		209.17	0.0289					
Sen	Sentinel Lighting	Connection	kW	1	1,401	1	5.47		44.3918				
SL	Street Lighting	Connection	kW	620	532,895	1,893	5.11		6.2964				
NA	Rate Class 7	NA	NA										

Sheet “E1.1 – Rate Rebalanced Base Distribution Rates” of the 2011 IRM3 Rate Generator is reproduced below.

Monthly Service Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	Customer - 12 per year	30.530000	0.000000	30.530000
General Service Less Than 50 kW	Customer - 12 per year	69.890000	0.000000	69.890000
General Service 50 to 4,999 kW	Customer - 12 per year	439.950000	0.000000	439.950000
Unmetered Scattered Load	Connection - 12 per year	372.750000	0.000000	372.750000
Sentinel Lighting	Connection - 12 per year	12.540000	0.000000	12.540000
Street Lighting	Connection - 12 per year	8.120000	0.000000	8.120000

Volumetric Distribution Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	kWh	0.012100	0.000000	0.012100
General Service Less Than 50 kW	kWh	0.008900	0.000000	0.008900
General Service 50 to 4,999 kW	kW	1.713000	0.000000	1.713000
Unmetered Scattered Load	kWh	0.047900	0.000000	0.047900
Sentinel Lighting	kW	102.134300	0.000000	102.134300
Street Lighting	kW	10.008600	0.000000	10.008600

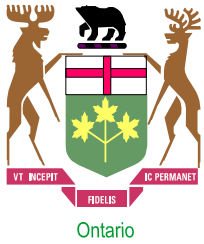
Preamble: Board staff notes that “Rate ReBal Base Rates” from Sheet E1.1 of the 2011 IRM3 Rate Generator are supposed to be entered on Sheet B1.1 of the 2011 IRM3 Shared Tax Savings Workform.

Questions / Requests:

- a) Please explain the discrepancies between the two sheets cited above. If there are errors, please advise and Board staff will make the relevant corrections.

Response:

Atikokan interpreted that Sheet “B1.1 – Rate Class and Re-based Billing Determinants & Rates” of the 2011 IRM3 Shared Tax Savings Workform wanted 2008 rates. Based on discussion with Board staff Atikokan now understands that the current rates should have been used. Please make the relevant corrections.



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

LDC Information

Applicant Name	Atikokan Hydro Inc.
OEB Application Number	EB-2009-0212
LDC Licence Number	ED-2003-0001
Applied for Effective Date	May 1, 2010



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

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Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 2006 Reg Assets	2006 Regulatory Asset Recovery
B1.2 2006 Reg Ass Prop Shr	2006 Regulatory Asset Recovery Proportionate Share
B1.3 Rate Class And Bill Det	Rate Class and 2008 Billing Determinants
C1.0 2006 Reg Asset Recovery	Regulatory Assets - 2006 Regulatory Asset Recovery
C1.1 Reg Assets - Cont Sch 2005	Regulatory Assets - Continuity Schedule 2005
C1.2 Reg Assets - Cont Sch 2006	Regulatory Assets - Continuity Schedule 2006
C1.3 Reg Assets - Cont Sch 2007	Regulatory Assets - Continuity Schedule 2007
C1.4 Reg Assets - Cont Sch 2008	Regulatory Assets - Continuity Schedule 2008
C1.4a RegAssets - Cont Sch 2009	Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only
C1.5 Reg Assets - Con Sch Final	Regulatory Assets - Continuity Schedule Final
D1.1 Threshold Test	Threshold Test
E1.1 Cost Allocation kWh	Cost Allocation - kWh
E1.2 Cost Allocation Non-RPPkWh	Cost Allocation - Non-RPP kWh
E1.3 Cost Allocation 1590	Cost Allocation - 1590
E1.4 Cost Allocation 1595	Cost Allocation - 1595
F1.1 Calculation Rate Rider	Calculation of Regulatory Asset Recovery Rate Rider
F1.2 Request for Clearance	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

2006 Regulatory Asset Recovery

Account Description	Account Number	Principal	Hydro One	Hydro One	Transition Cost	Principal	Interest to Dec31-	Interest per 2006	Total Claim and	Transfer of Board-	Transfer of Board-
		Amounts as of	charges (if	charges (if		Adjustment	Amounts	04	Reg Assets		
		Dec-31 2004	applicable) to	applicable) Jan 1-	D	E = A + B + C + D	F	G = H - F - E	H	I = - E	J = - (F + G)
		A	B	C							
1. Dec. 31, 2004 Reg. Assets											
		Column G	Column K	Column M			Column H		Column N		
RSVA - Wholesale Market Service Charge	1580	36,527				36,527	417	0	36,944	(36,527)	(417)
RSVA - One-time Wholesale Market Service	1582					0	0	0		0	0
RSVA - Retail Transmission Network Charge	1584	(37,178)				(37,178)	(247)	0	(37,425)	37,178	247
RSVA - Retail Transmission Connection Charge	1586	(194,496)				(194,496)	(1,267)	0	(195,763)	194,496	1,267
RSVA - Power	1588	245,900				245,900	1,922	0	247,822	(245,900)	(1,922)
Sub-Totals		50,753	0	0		50,753	825	0	51,578	(50,753)	(825)
Other Regulatory Assets	1508					0		0		0	0
Retail Cost Variance Account - Retail	1518					0		0		0	0
Retail Cost Variance Account - STR	1548					0		0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1525					0		0		0	0
Pre-Market Opening Energy Variances Total	1571					0		0		0	0
Extra-Ordinary Event Losses	1572					0		0		0	0
Deferred Rate Impact Amounts	1574					0		0		0	0
Other Deferred Credits	2425					0		0		0	0
Sub-Totals		0	0	0		0	0	0	0	0	0
Qualifying Transition Costs	1570					0		0		0	0
Transition Cost Adjustment	1570				0	0		0	0	0	0
Sub-Totals		0	0			0	0	0	0	0	0
Total Regulatory Assets		50,753	0	0	0	50,753	825	0	51,578	(50,753)	(825)
Total Recoveries to April 30-06	2. Rate Riders Calculation	Cell C48								0	0
Balance to be collected or refunded	2. Rate Riders Calculation	Cell N51							51,578	(50,753)	(825)



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

2006 Regulatory Asset Recovery Proportionate Str

Rate Class	Total Claim	% Total Claim
Residential	15,461	44.9%
GS < 50 KW	8,019	23.3%
GS > 50 Non TOU	10,189	29.6%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load		0.0%
Sentinel Lighting	18	0.1%
Street Lighting	741	2.2%
Total	34,428	100.0%

2. Rate Riders Calculation
Row 29



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers D	1590 Recovery Share Proportion ¹ E
				Billed Customers or Connections	Billed kWh	Billed kW		
				A	B	C		
RES	Residential	Customer	kWh	1,421	10,918,134		738,216	44.9%
GSLT50	General Service Less Than 50 kW	Customer	kWh	240	5,375,424		168,007	23.3%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	20	7,019,868	18,599	4,593,733	29.6%
USL	Unmetered Scattered Load	Connection	kWh	7	5,942			
Sen	Sentinel Lighting	Connection	kW	1	1,401	1	6	0.1%
SL	Street Lighting	Connection	kW	620	532,895	1,693	532,895	2.1%
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					
								100.0%



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 1	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-approved amounts to 1990 as per 2006 EDR	Closing Principal Balance as of May-1-06	Opening Interest Amounts as of Jan-1-05 4	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1990 as per 2006 EDR	Closing Interest Amounts as of May-1-06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	36,527	0		(36,527)	0	417	0		(417)	0
RSVA - Retail Transmission Network Charge	1584	(27,178)	0		27,178	0	(247)	0		247	0
RSVA - Retail Transmission Connection Charge	1588	(194,466)	0		194,466	0	(1,287)	0		1,287	0
RSVA - Power (Excluding Global Adjustment)	1588	245,900			(245,900)	0	1,922	0		(1,922)	0
RSVA - Power (Global Adjustment Sub-account)											0
Recovery of Regulatory Asset Balances	1590		0		50,753	50,753			0	825	825
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		50,753	0		0	50,753	825	0	0	0	825
RSVA - One-time Wholesale Market Service	1592	0	0		0	0	0	0		0	0
Other Regulatory Assets	1508	0	0		0	0	0	0		0	0
Retail Cost Variance Account - Retail	1518	0	0		0	0	0	0		0	0
Retail Cost Variance Account - STR	1548	0	0		0	0	0	0		0	0
Misc. Deferred Debits - incl. Rebate Cheques	1526	0	0		0	0	0	0		0	0
Pre-Market Opening Energy Variances Total	1571	0	0		0	0	0	0		0	0
Extraordinary Event Losses	1572	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1574	0	0		0	0	0	0		0	0
Other Deferred Credits	2492	0	0		0	0	0	0		0	0
Qualifying Transition Costs	1570	0	0		0	0	0	0		0	0
Transition Cost Adjustment	1570			0		0					0
Total		50,753	0	0	0	50,753	825	0	0	0	825



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 ¹	Transactions (additions) during 2005, excluding interest and adjustments ¹	Transactions (reductions) during 2005, excluding interest and adjustments ¹	Adjustments during 2005 - instructed by Board ²	Adjustments during 2005 - other ³	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 ⁴	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05	Total Closing Amounts as of Dec-31-05 A	RRR Filing Amount as of Dec-31-05 B	Difference C = A - B
LV Variance Account	1550						0				0	0	0	0
RSVA - Wholesale Market Service Charge	1580		27,551			60,473	88,024			4,315	4,315	92,339	25,945	66,394
RSVA - Retail Transmission Network Charge	1584			(13,408)		(49,430)	(62,838)			(3,610)	(3,610)	(66,448)	(52,866)	(13,583)
RSVA - Retail Transmission Connection Charge	1586			(72,795)		(220,863)	(293,658)			(15,444)	(15,444)	(309,101)	(270,487)	(38,614)
RSVA - Power (Excluding Global Adjustment)	1588			83,353		162,483	245,837			11,340	11,340	257,176	257,176	0
RSVA - Power (Global Adjustment Sub-account)	1588			(10,118)		(10,118)	(10,118)			(218)	(218)	(10,337)	(10,337)	0
Recovery of Regulatory Asset Balances	1590			(40,246)			(40,246)			(3,225)	(3,225)	(43,471)		(43,471)
Disposition and recovery of Regulatory Balances Account	1595						0				0	0		
Total		0	27,551	(63,214)	0	(47,336)	(73,000)	0	0	(6,842)	(6,842)	(79,842)	(50,568)	(29,274)

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
² Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board
³ Provide supporting statement indicating nature of this adjustments and periods they relate to
⁴ Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process

Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments	Transactions (reductions) during 2006, excluding interest and adjustments	Adjustments during 2006 - Instructed by Board	Adjustments during 2006 - other	Transfer of Board-approved amounts to 1990 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Recovery Transactions during 2006	Interest Adjustment 2005/2006	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1990 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1500	0						0	0					0
RBVA - Wholesale Market Service Charge	1580	88,024		(102,548)				(14,524)	4,315			(4,123)		8,498
RBVA - Retail Transmission Network Charge	1584	(82,858)	31,940					(51,188)	(2,616)			(2,368)		(8,399)
RBVA - Retail Transmission Connection Charge	1588	(252,688)	201,130					(52,527)	(5,644)			(14,770)		(30,214)
RBVA - Power (Excluding Global Adjustment)	1588	245,837		(326,045)				(80,208)	11,340			12,866		24,206
RBVA - Power (Global Adjustment Sub-account)		(10,118)		(1,368)				(11,426)	(218)			(489)		(897)
Recovery of Regulatory Asset Balances	1590	(40,246)	44,724			(51,977)	50,763	3,854	(3,225)			(840)	825	(3,240)
Disposition and recovery of Regulatory Balances Account	1595	9						9	9					9
Total		(73,000)	277,804	(429,900)	0	(51,977)	50,763	(26,220)	(8,842)	0	0	(2,398)	825	(8,413)

¹ For RBVA accounts only, report the net additions to the account during the year. For all other accounts, report the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CHD Order, etc.

³ Provide supporting statement indicating nature of the adjustments and periods they relate to



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments 1	Transactions (reductions) during 2007, excluding interest and adjustments 1	Adjustments during 2007 - instructed by Board 2	Adjustments during 2007 - other 3	Closing Principal Balance as of Dec-31-07	Interest				Total			
								Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Jan-1 to Dec-31-07	Closing Interest Amounts as of Dec-31-07	Total Closing Amounts as of Dec-31-07	RRR Filing Amount as of Dec-31-07	Difference	
LV Variance Account	1550	0					0	0			0	0	0	0	0
REVA - Wholesale Market Service Charge	1580	(14,524)		(46,859)			(61,383)	8,439		(1,266)	7,173	(54,210)	(75,547)	21,337	
REVA - Retail Transmission Network Charge	1588	(31,189)	12,418				(18,771)	(6,919)		(1,266)	(8,185)	(27,266)	(32,153)	4,887	
REVA - Retail Transmission Connection Charge	1588	(92,527)	48,441				(44,086)	(30,214)		(3,564)	(33,777)	(77,864)	(80,144)	2,281	
REVA - Power (Excluding Global Adjustment)	1588	(80,209)		(14,382)			(94,590)	24,206		(4,412)	19,794	(74,796)	(74,796)	0	
REVA - Power (Global Adjustment Sub-account)	1588	(11,426)		(6,915)			(18,341)	(687)		(568)	(1,255)	(19,596)	(19,596)	0	
Recovery of Regulatory Asset Balances	1590	3,654	675				4,329	(3,240)		215	(3,025)	1,304	1,303	1	
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0	0	0	0	
Total		(226,220)		61,534	(68,156)	0	(232,842)	(8,415)	0	(10,990)	(19,405)	(252,248)	(281,934)	29,686	

1 For REVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.
 2 Provide supporting evidence i.e. Board Decision, CRO Order, etc.
 3 Provide supporting statement indicating nature of this adjustments and periods they relate to

Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments ¹	Transactions (reductions) during 2008, excluding interest and adjustments ¹	Adjustments during 2008 - Instructed by Board ²	Adjustments during 2008 - other ³	Transfer of Board-approved 2006 amounts to 1995 (2008 COB) ⁴	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board-approved 2006 interest amounts to 1995 (2008 COB)	Closing Interest Amounts as of Dec-31-08
LV Variance Account	1550	0						0	0				0
RSVA - Wholesale Market Service Charge	1583	(81,383)		(20,225)				(81,608)	7,173		(2,761)		4,413
RSVA - Retail Transmission Network Charge	1584	(18,771)		(25,068)				(43,839)	(8,315)		(783)		(9,098)
RSVA - Retail Transmission Connection Charge	1586	(44,086)	28,426					(15,661)	(33,777)		(1,121)		(34,898)
RSVA - Power (Excluding Global Adjustment)	1588	(84,590)		30,672				(53,918)	19,794		(5,950)		15,844
RSVA - Power (Global Adjustment Sub-account)	1588	(18,341)		4,958				(13,383)	(1,255)		(717)		(1,972)
Recovery of Regulatory Asset Balances	1590	4,329		(5,153)				(824)	(3,025)		3,850		825
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0
Total		(232,842)	64,054	(50,476)	0	0	0	(219,265)	(18,408)	0	(5,462)	0	(24,887)

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of the adjustments and periods they relate to.

⁴ This reports the value of amounts removed from Group One accounts in previous proceedings, but does not enter offsets for disposition of 1590, as recovery has not been completed.

Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule 2009 - 1588 Power Account Only

Account Description	Account Number	Transactions (additions) during 2009, excluding interest and adjustments ¹	Transactions (reductions) during 2009, excluding interest and adjustments ¹	Adjustments during 2009 - instructed by Board ²	Adjustments during 2009 - other ³	Closing Principal Balance as of Sep-30-09
LV Variance Account	1550					
RSVA - Wholesale Market Service Charge	1580					
RSVA - Retail Transmission Network Charge	1584					
RSVA - Retail Transmission Connection Charge	1586					
RSVA - Power (Excluding Global Adjustment)	1588	128,790				128,790
RSVA - Power (Global Adjustment Sub-account)		(17,007)				(17,007)
Recovery of Regulatory Asset Balances	1590					
Disposition and recovery of Regulatory Balances Account	1595					
Total		111,782	0	0	0	111,782

¹ For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

⁴ This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.

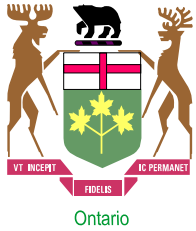
Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Regulatory Assets - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09 or Oct-01-09	Global Adjustment Reconciliation	Transfer of Board-approved 2007 amounts to 1595 (2009 COS)	Principal Amounts to be disposed E = A + B + C + D	Opening Interest Amounts as of Jan-1-09	Global Adjustment Interest Reconciliation	Interest on Board-approved 2007 amounts prior to transfer Jan-1, 2009 to Date of Transfer	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010	Interest Amounts to be disposed M = F + G + H + I + J + K	Total Claim N = E + M
		A	B	C	E = A + B + C + D	F	G	H	I	J	K	M = F + G + H + I + J + K	N = E + M
LV Variance Account	1550	0			0	0				0	0	0	0
RSVA - Wholesale Market Service Charge	1580	(81,638)			(81,638)	4,412				(923)	(148)	3,342	(78,296)
RSVA - Retail Transmission Network Charge	1584	(43,839)			(43,839)	(9,098)				(496)	(79)	(9,673)	(53,512)
RSVA - Retail Transmission Connection Charge	1586	(15,661)			(15,661)	(34,898)				(177)	(28)	(35,104)	(50,764)
RSVA - Power (Excluding Global Adjustment)	1588	(63,918)			(63,918)	15,844				(723)	(116)	15,006	(48,913)
RSVA - Power (Global Adjustment Sub-account)		(13,385)			(13,385)	(1,972)				(151)	(24)	(2,148)	(15,533)
Recovery of Regulatory Asset Balances	1590	(824)			(824)	825				(9)	(1)	814	(10)
Disposition and recovery of Regulatory Balances Account	1595	0			0	0				0	0	0	0
Total		(219,265)	0	0	(219,265)	(24,887)	0	0	0	(2,479)	(396)	(27,763)	(247,028)

Interest projected on December 31, 2008 closing principal balance.

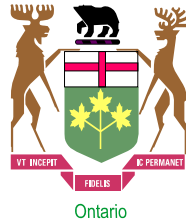
Month	Prescribed Rate	Monthly Interest	Month	Prescribed Rate	Monthly Interest
January-31-09	2.45	0.2081	January-31-10	0.55	0.0467
February-28-09	2.45	0.1879	February-28-10	0.55	0.0422
March-31-09	2.45	0.2081	March-31-10	0.55	0.0467
April-30-09	1.00	0.0822	April-30-10	0.55	0.0452
May-31-09	1.00	0.0849	Effective Rate		<u>0.1808</u>
June-30-09	1.00	0.0822			
July-31-09	0.55	0.0467			
August-31-09	0.55	0.0467			
September-30-09	0.55	0.0452			
October-31-09	0.55	0.0467			
November-30-09	0.55	0.0452			
December-31-09	0.55	0.0467			
Effective Rate		<u>1.1307</u>			



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Threshold Test

Rate Class	Billed kWh B
Residential	10,918,134
General Service Less Than 50 kW	5,375,424
General Service 50 to 4,999 kW	7,019,868
Unmetered Scattered Load	5,942
Sentinel Lighting	1,401
Street Lighting	532,895
	<hr/>
	23,853,664
Total Claim	(247,028)
Total Claim per kWh	- 0.010356

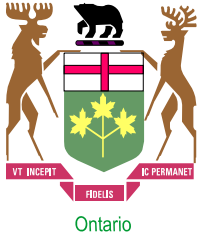


Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 ¹	
Residential	10,918,134	45.8%	0	(35,837)	(24,493)	(23,235)	(22,388)	(105,954)
General Service Less Than 50 kW	5,375,424	22.5%	0	(17,644)	(12,059)	(11,440)	(11,022)	(52,165)
General Service 50 to 4,999 kW	7,019,868	29.4%	0	(23,042)	(15,748)	(14,939)	(14,394)	(68,123)
Unmetered Scattered Load	5,942	0.0%	0	(20)	(13)	(13)	(12)	(58)
Sentinel Lighting	1,401	0.0%	0	(5)	(3)	(3)	(3)	(14)
Street Lighting	532,895	2.2%	0	(1,749)	(1,195)	(1,134)	(1,093)	(5,171)
	<u>23,853,664</u>	<u>100.0%</u>	<u>0</u>	<u>(78,296)</u>	<u>(53,512)</u>	<u>(50,764)</u>	<u>(48,913)</u>	<u>(231,485)</u>
			-	-	-	-	-	-

¹ RSVA - Power (Excluding Global Adjustment)

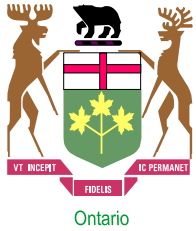


Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	
			1588 ¹
Residential	738,216	12.2%	(1,901)
General Service Less Than 50 kW	168,007	2.8%	(433)
General Service 50 to 4,999 kW	4,593,733	76.1%	(11,827)
Unmetered Scattered Load	0	0.0%	0
Sentinel Lighting	6	0.0%	(0)
Street Lighting	532,895	8.8%	(1,372)
	6,032,857	100.0%	(15,533)

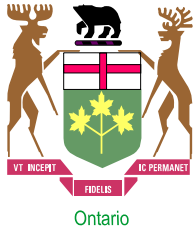
¹ RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Cost Allocation - 1590

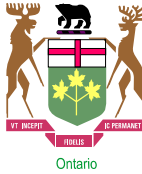
Rate Class	1590 Recovery Share Proportion	1590
Residential	44.9%	(5)
General Service Less Than 50 kW	23.3%	(2)
General Service 50 to 4,999 kW	29.6%	(3)
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.1%	(0)
Street Lighting	2.1%	(0)
	100.0%	(10)
		0



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	0.0%	0



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2009-0212
 Effective Date: May-01-10

Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

Two

Rate Rider Effective To Date

April-30-12

Rate Class	Vol Metric	Billed kWh A	Billed kW B	kWh C	Non-RPP D	1590 E	1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	10,918,134	0	(105,954)	(1,901)	(5)	0	(107,859)	(0.00494)
General Service Less Than 50 kW	kWh	5,375,424	0	(52,165)	(433)	(2)	0	(52,600)	(0.00489)
General Service 50 to 4,999 kW	kW	7,019,868	18,599	(68,123)	(11,827)	(3)	0	(79,954)	(2.14941)
Unmetered Scattered Load	kWh	5,942	0	(58)	0	0	0	(58)	(0.00485)
Sentinel Lighting	kW	1,401	1	(14)	(0)	(0)	0	(14)	(6.81075)
Street Lighting	kW	532,895	1,693	(5,171)	(1,372)	(0)	0	(6,544)	(1.93256)
		<u>23,853,664</u>	<u>20,293</u>	<u>(231,485)</u>	<u>(15,533)</u>	<u>(10)</u>	<u>0</u>	<u>(247,028)</u>	
				-	-	-	0	-	0

Enter the above value onto Sheet
 "J2.1 DeferralAccount Rate Rider"
 of the 2010 OEB IRM2 Rate
 Generator
 "J2.5 DeferralAccount Rate Rider2"
 of the 2010 OEB IRM3 Rate
 Generator



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2009-0212
Effective Date: May-01-10

Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	81,638	(3,342)	78,296
RSVA - Retail Transmission Network Charge	1584	43,839	9,673	53,512
RSVA - Retail Transmission Connection Charge	1586	15,661	35,104	50,764
RSVA - Power (Excluding Global Adjustment)	1588	63,918	(15,006)	48,913
RSVA - Power (Global Adjustment Sub-account)	1588	13,385	2,148	15,533
Recovery of Regulatory Asset Balances	1590	824	(814)	10
Disposition and recovery of Regulatory Balances Account	1595	(219,265)	(27,763)	(247,028)
Total		0	0	0



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

LDC Information

Applicant Name	Atikokan Hydro Inc.
OEB Application Number	EB-2010-0064
LDC Licence Number	ED-2003-0001
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2008
Last COS OEB Application Number	EB-2008-0014
Billing Determinants	2009 Audited RRR
Global Adjustment Elections	
Global Adjustment Recovery Separate Distribution Charge	Yes
Global Adjustment Recovery as Electricity Component	No



Ontario

Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Sheet Selection	Set up worksheets for data input
B1.2 2006 Reg Ass Prop Shr	2006 Regulatory Asset Recovery Proportionate Share
B1.3 Rate Class And Bill Det	Rate Class and 2008 Billing Determinants
C1.1 2008 Transfer to 1595 COS	2008 Board Approved Transfer of 2006 Deferral/Variance accounts to 1595 COS
C1.4 2010 Transfer to 1595 IRM	2011 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM
D1.5 Def Var - Cont Sch 2009	Deferral Variance - Continuity Schedule 2009
D1.6 Def Var - Con Sch Final	Deferral Variance - Continuity Schedule Final
E1.1 Threshold Test	Threshold Test
F1.1 Cost Allocation kWh	Cost Allocation - kWh
F1.2 Cost Allocation Non-RPPkWh	Cost Allocation - Non-RPP kWh
F1.3 Cost Allocation 1590	Cost Allocation - 1590
F1.4 Cost Allocation 1595	Cost Allocation - 1595
G1.1a Calculation Rate Rider	Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment
G1.1b Dist Glob Adj Rate Rider	Calculation of Delivery Component Global Adjustment Rate Rider
G1.2 Request for Clearance	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Sheet Selection - Show / Hide

Sheet	Show / Hide
B1.1 2006 Reg Assets	Hide
B1.2 2006 Reg Ass Prop Shr	Show
C1.0 2006 Reg Asset Recovery	Hide
C1.1 2008 Transfer to 1595 COS	Show
C1.2 2009 Transfer to 1595 COS	Hide
C1.3 2010 Transfer to 1595 COS	Hide
C1.4 2010 Transfer to 1595 IRM	Show
D1.1 Def Var - Cont Sch 2005	Hide
D1.2 Def Var - Cont Sch 2006	Hide
D1.3 Def Var - Cont Sch 2007	Hide
D1.4 Def Var - Cont Sch 2008	Hide
F1.3 Cost Allocation 1590	Show
F1.4 Cost Allocation 1595	Show



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

2006 Regulatory Asset Recovery Proportionate Sh

Rate Class	Total Claim	% Total Claim
Residential	15,461	44.9%
GS < 50 KW	8,019	23.3%
GS > 50 Non TOU	10,189	29.6%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load		0.0%
Sentinel Lighting	18	0.1%
Street Lighting	741	2.2%
Total	34,428	100.0%

2. Rate Riders Calculation

Row 29



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Rate Class and Billing Determinants

2009 Audited RRR

Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW	Billed kWh for Non-RPP customers	1595 (2008 COS) Recovery Share Proportion ¹
NA	Residential	Customer	kWh	9,445,374		713,509	41.0%
GSLT50	General Service Less Than 50 kW	Customer	kWh	5,042,978		189,734	22.0%
GSGT50	General Service 50 to 4,999 kW	Customer	kW	8,195,754	22,837	799,138	35.0%
USL	Unmetered Scattered Load	Connection	kWh	6,600		0	
Sen	Sentinel Lighting	Connection	kW			0	
SL	Street Lighting	Connection	kW	551,162	1,451	551,162	2.0%
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				
						2,253,543	100.0%

¹ Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2010-0064
 Effective Date: May-01-11
 Version : 1.9

2008 Board Approved Transfer of 2006 Deferral/Variance accounts to 1595 COS

OEB Decision EB-2008-0014

Disposition Recovery Sunset Date
 April 30, 2009

Rate Rider Recovery Complete

Yes

Account Description	Account Number	Principal Amounts	Interest Amount	Total Balance
Group 1 Accounts				
LV Variance Account	1550	0.00	0.00	0.00
RSVA - Wholesale Market Service Charge	1580	0.00	0.00	0.00
RSVA - Retail Transmission Network Charge	1584	0.00	0.00	0.00
RSVA - Retail Transmission Connection Charge	1586	0.00	0.00	0.00
RSVA - Power (Excluding Global Adjustment)	1588	0.00	0.00	0.00
RSVA - Power (Global Adjustment Sub-account)	1588	0.00	0.00	0.00
Recovery of Regulatory Asset Balances	1590	0.00	0.00	0.00
Sub-Total - Group 1 Accounts		0.00	0.00	0.00
Group 2 Accounts				
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	0.00	0.00	0.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	70,091.00	0.00	70,091.00
Other Regulatory Assets - Sub-Account Deferred IFRS Transition Costs	1508	0.00	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00	0.00
Retail Cost Variance Account - Retail	1518	0.00	0.00	0.00
Retail Cost Variance Account - STR	1548	0.00	0.00	0.00
Misc. Deferred Debits	1525	0.00	0.00	0.00
Renewable Connection Capital Deferral Account	1531	0.00	0.00	0.00
Renewable Connection OM&A Deferral Account	1532	0.00	0.00	0.00
Smart Grid Capital Deferral Account	1534	0.00	0.00	0.00
Smart Grid OM&A Deferral Account	1535	0.00	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	0.00	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	0.00	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555	0.00	0.00	0.00
Smart Meter OM&A Variance	1556	0.00	0.00	0.00
Conservation and Demand Management Expenditures and Recoveries	1565	0.00	0.00	0.00
CDM Contra	1566	0.00	0.00	0.00
Qualifying Transition Costs	1570	0.00	0.00	0.00
Pre-Market Opening Energy Variances Total	1571	0.00	0.00	0.00
Extra-Ordinary Event Costs	1572	0.00	0.00	0.00
Deferred Rate Impact Amounts	1574	0.00	0.00	0.00
RSVA - One-time Wholesale Market Service	1582	0.00	0.00	0.00
Other Deferred Credits	2425	0.00	0.00	0.00
Sub-Total - Group 2 Accounts		70,091.00	0.00	70,091.00
Disposition and recovery of Regulatory Balances Account	1595	(70,091.00)	0.00	(70,091.00)
Rate Rider Recovery				
Deferral Variance Recovery May 1, 2008 to December 31, 2008	1595	17,582.17	(369.09)	17,213.08
Deferral Variance Recovery Jan 1, 2009 to December 31, 2009	1595	53,782.96	(269.88)	53,513.08
Deferral Variance Recovery Jan 1, 2010 to December 31, 2010	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	1,274.13	(638.97)	635.16



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2010-0064
 Effective Date: May-01-11
 Version : 1.9

2010 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM

Disposition Recovery Sunset Date

April 30, 2012

Account Description	Account Number	Principal Amounts	Interest Amount	Total Balance
		A	B	C = A + B
Group 1 Accounts				
LV Variance Account	1550	0.00	0.00	0.00
RSVA - Wholesale Market Service Charge	1580	(81,638.03)	3,341.63	(78,296.40)
RSVA - Retail Transmission Network Charge	1584	(43,838.81)	(9,672.96)	(53,511.77)
RSVA - Retail Transmission Connection Charge	1586	(15,660.51)	(35,103.53)	(50,764.04)
RSVA - Power (Excluding Global Adjustment)	1588	(63,919.00)	15,005.61	(48,913.39)
RSVA - Power (Global Adjustment Sub-account) - when not a separate rate rider	1588	0.00	0.00	0.00
Recovery of Regulatory Asset Balances	1590	(824.00)	814.00	(10.00)
Sub-Total - Group 1 Accounts		(205,880.35)	(25,615.25)	(231,495.60)
Board ordered disposition of immaterial amounts too small for rate riders		0.00	0.00	0.00
IRM3 tax sharing z-factor		0.00	0.00	0.00
Disposition and recovery of Regulatory Balances Account	1595	205,880.35	25,615.25	231,495.60
Rate Rider Recovery				
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	19,482.69	0.00	19,482.69
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	225,363.04	25,615.25	250,978.29

Global Adjustment as a separate Rate Rider

Account Description	Account Number	Principal Amounts	Interest Amount	Total Balance
RSVA - Power (Global Adjustment Sub-account) - when a separate rate rider	1588	(13,385.00)	(2,148.00)	(15,533.00)
Disposition and recovery of Regulatory Balances Account	1595	13,385.00	2,148.00	15,533.00
Rate Rider Recovery				
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	12,476.48	0.00	12,476.48
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00	0.00
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	25,861.48	2,148.00	28,009.48

Sunset Date
 April 30, 2012
 April 30, 2012
 April 30, 2012
 April 30, 2012



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2010-0064
 Effective Date: May-01-11
 Version : 1.0

Deferral Variance - Continuity Schedule 2009

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions (additions) during 2009, excluding interest and adjustments	Transactions (reductions) during 2009, excluding interest and adjustments	Adjustments during 2009 - instructed by Board	Adjustments during 2009 - other	Transfer Residual Amount of USA 1995	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec-31-09	Transfer of Board-approved 2007 interest amounts to 1995 (2009 COS)	Closing Interest Amounts as of Dec-31-09	Total Closing Amounts as of Dec-31-09	Deferral Variance Disposition Balances as of Dec-31-09	RRR Filing Amount as of Dec-31-09	Difference
													A	B	C	D = A + B - C
LV Variance Account	1550	0						0	0			0	0			0
RSVA - Wholesale Market Service Charge	1580	0	458					458	0	(1,003)		(1,003)	(545)	(77,236)	(77,781)	0
RSVA - Retail Transmission Network Charge	1584	0	4,279					4,279	0	(481)		(481)	3,797	(52,937)	(49,139)	0
RSVA - Retail Transmission Connection Charge	1586	0	22,087					22,087	0	(4)		(4)	22,082	(50,559)	(28,476)	0
RSVA - Power (Excluding Global Adjustment)	1588	0	128,790					128,790	0	(657)		(657)	128,133	(48,074)	80,059	0
RSVA - Power (Global Adjustment Sub-account)	1588	0		(17,007)				(17,007)	0	(154)		(154)	(17,161)	(15,387)	(32,518)	0
Recovery of Regulatory Asset Balances	1590	0	0					0	0	0		0	0		0	0
Residual Balance Disposition and recovery of DefVar Balances Account (2008)	1595	0					1,274	1,274	0		(839)	(839)	635		0	0
Total		0	155,613	(17,007)	0	0	1,274	139,879	0	(2,291)	(839)	(2,930)	136,941			

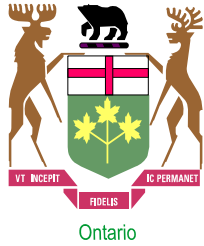
Deferral Variance - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-10 A	Adjustments - Please explain B	Principal Amounts to be disposed C = A + B	Opening Interest Amounts as of Jan-1-10 D	Interest on Board-approved 2008 amounts prior to transfer Jan-1, 2010 to Date of Transfer E	Adjustments - Please explain F	Projected Interest on Dec 31 -09 balance from Jan 1, 2010 to Dec 31, 2010 ¹ G	Projected Interest on Dec 31 -09 balance from Jan 1, 2011 to April 30, 2011 ¹ H	Interest Amounts to be disposed I = D + E + F + G + H	Total Claim J = C + I
LV Variance Account	1550	0		0	0			0	0	0	0
RSVA - Wholesale Market Service Charge	1580	458		458	(1,003)		3	1	(999)	(541)	
RSVA - Retail Transmission Network Charge	1584	4,279		4,279	(481)		31	13	(438)	3,841	
RSVA - Retail Transmission Connection Charge	1586	22,087		22,087	(4)		159	65	220	22,306	
RSVA - Power (Excluding Global Adjustment)	1588	128,790		128,790	(657)		929	377	649	129,439	
RSVA - Power (Global Adjustment Sub-account)		(17,007)		(17,007)	(154)		(123)	(50)	(326)	(17,334)	
Recovery of Regulatory Asset Balances	1590	0		0	0		0	0	0	0	
Residual Balance Disposition and recovery of Def/Var Balances Account (2008)	1595	1,274		1,274	(639)		9	4	(626)	648	
Total		139,879	0	139,879	(2,938)	0	0	1,009	409	(1,520)	138,360

¹ Interest projected on December 31, 2009 closing principal balance.

Month	Prescribed Rate	Monthly Interest
January-31-10	0.55	0.0467
February-28-10	0.55	0.0422
March-31-10	0.55	0.0467
April-30-10	0.55	0.0452
May-31-10	0.55	0.0467
June-30-10	0.55	0.0452
July-31-10	0.89	0.0756
August-31-10	0.89	0.0756
September-30-10	0.89	0.0732
October-31-10	0.89	0.0756
November-30-10	0.89	0.0732
December-31-10	0.89	0.0756
Effective Rate		<u>0.7214</u>

Month	Prescribed Rate	Monthly Interest
January-31-11	0.89	0.0756
February-28-11	0.89	0.0683
March-31-11	0.89	0.0756
April-30-11	0.89	0.0732
Effective Rate		<u>0.2926</u>



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Threshold Test

Rate Class	Billed kWh B
Residential	9,445,374
General Service Less Than 50 kW	5,042,978
General Service 50 to 4,999 kW	8,195,754
Unmetered Scattered Load	6,600
Sentinel Lighting	0
Street Lighting	551,162
	23,241,868
Total Claim	138,360
Total Claim per kWh	0.005953

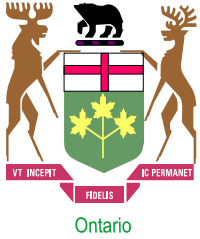


Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 ¹	
Residential	9,445,374	40.6%	0	(220)	1,561	9,065	52,603	63,010
General Service Less Than 50 kW	5,042,978	21.7%	0	(117)	833	4,840	28,085	33,641
General Service 50 to 4,999 kW	8,195,754	35.3%	0	(191)	1,354	7,866	45,644	54,673
Unmetered Scattered Load	6,600	0.0%	0	(0)	1	6	37	44
Sentinel Lighting	0	0.0%	0	0	0	0	0	0
Street Lighting	551,162	2.4%	0	(13)	91	529	3,070	3,677
	<u>23,241,868</u>	<u>100.0%</u>	<u>0</u>	<u>(541)</u>	<u>3,841</u>	<u>22,306</u>	<u>129,439</u>	<u>155,045</u>

¹ RSVA - Power (Excluding Global Adjustment)

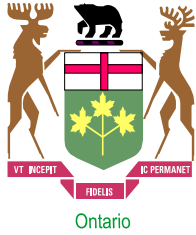


Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	
			1588 ¹
Residential	713,509	31.7%	(5,488)
General Service Less Than 50 kW	189,734	8.4%	(1,459)
General Service 50 to 4,999 kW	799,138	35.5%	(6,147)
Unmetered Scattered Load	0	0.0%	0
Sentinel Lighting	0	0.0%	0
Street Lighting	551,162	24.5%	(4,239)
	<u>2,253,543</u>	<u>100.0%</u>	<u>(17,334)</u>

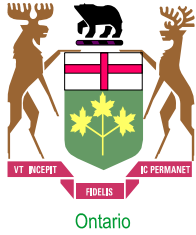
¹ RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	0.0%	0



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	41.0%	266
General Service Less Than 50 kW	22.0%	143
General Service 50 to 4,999 kW	35.0%	227
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	2.0%	13
	100.0%	648

-



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2010-0064
 Effective Date: May-01-11
 Version : 1.9

Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment

Rate Rider Recovery Period - Years **One**

Rate Rider Effective To Date
April-30-12

Rate Class	Vol Metric	Billed kWh	Billed kW	Accounts Allocated by kWh	Accounts Allocated by Non-RPP kWh	Account 1590	Account 1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	9,445,374	0	63,010	0	0	266	63,275	0.00670
General Service Less Than 50 kW	kWh	5,042,978	0	33,641	0	0	143	33,784	0.00670
General Service 50 to 4,999 kW	kW	8,195,754	22,837	54,673	0	0	227	54,900	2.40401
Unmetered Scattered Load	kWh	6,600	0	44	0	0	0	44	0.00667
Sentinel Lighting	kW	0	0	0	0	0	0	0	0.00000
Street Lighting	kW	551,162	1,451	3,677	0	0	13	3,690	2.54289
		<u>23,241,868</u>	<u>24,288</u>	<u>155,045</u>	<u>0</u>	<u>0</u>	<u>648</u>	<u>155,693</u>	

Enter the above value onto Sheet "J2.X DeferralAccount Rate Rider" of the 2011 OEB IRM2 Rate Generator "J2.X DeferralAccount Rate Rider2" of the 2011 OEB IRM3 Rate Generator



Name of LDC: Atikokan Hydro Inc.
 File Number: EB-2010-0064
 Effective Date: May-01-11
 Version : 1.9

Calculation of Delivery Component Global Adjustment Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April-30-12

Rate Class	Vol Metric	Non-RPP kWh A	Estimated Non-RPP Billed kW B	Accounts Allocated by kW C	Accounts Allocated by Non-RPP kWh D	Account 1590 E	Account 1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	713,509	0	0	(5,488)	0	0	(5,488)	(0.00769)
General Service Less Than 50 kW	kWh	189,734	0	0	(1,459)	0	0	(1,459)	(0.00769)
General Service 50 to 4,999 kW	kW	799,138	2,227	0	(6,147)	0	0	(6,147)	(2.76012)
Unmetered Scattered Load	kWh	0	0	0	0	0	0	0	0.00000
Sentinel Lighting	kW	0	0	0	0	0	0	0	0.00000
Street Lighting	kW	551,162	1,451	0	(4,239)	0	0	(4,239)	(2.92172)
		<u>2,253,543</u>	<u>3,678</u>	<u>0</u>	<u>(17,334)</u>	<u>0</u>	<u>0</u>	<u>(17,334)</u>	

Enter the above value onto Sheet
 "J2.X Global Adjustment Rate Rider"
 of the 2011 OEB IRM Rate Generator



Name of LDC: Atikokan Hydro Inc.
File Number: EB-2010-0064
Effective Date: May-01-11
Version : 1.9

Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts A	Interest Amounts B	Total Claim C = A + B
LV Variance Account	1550	0	0	0
RSVA - Wholesale Market Service Charge	1580	(458)	999	541
RSVA - Retail Transmission Network Charge	1584	(4,279)	438	(3,841)
RSVA - Retail Transmission Connection Charge	1586	(22,087)	(220)	(22,306)
RSVA - Power (Excluding Global Adjustment)	1588	(128,790)	(649)	(129,439)
RSVA - Power (Global Adjustment Sub-account)	1588	17,007	326	17,334
Recovery of Regulatory Asset Balances	1590	0	0	0
Balance of Disposition and recovery of Regulatory Balances Account (2008)	1595	(1,274)	626	(648)
Disposition and recovery of Regulatory Balances Account	1595	139,879	(1,520)	138,360
Total		0	0	0