

Atikokan Hydro Inc. (Atikokan)
2008 Electricity Rate Application

Board File No. EB-2008-0014

VECC's Interrogatories

Question #1

Reference: i) Exhibit 1, Tab 1, Schedules 4 and 5
ii) Exhibit 1, Tab 1, Schedules 7 and 8

- a) Please confirm that the current monthly service charges include a Smart Meter rate adder of \$0.25 / month / metered customer.
- b) Please confirm whether the proposed 2008 rates set out in Schedule 5 include the Smart Meter rate adder of \$0.25 / month / metered customer (per Schedule 5) or \$0.26 / month / metered customer (per Schedule 8).

Response:

- a) Confirmed
- b) The proposed 2008 rates set out in Schedule 5 do not include the Smart Meter rate adder of \$0.25 / month / metered customer. The reference in Schedule 8 is incorrect. Atikokan Hydro is seeking approval to continue the Smart Meter rate adder of \$0.25 / month / metered customer.

Question #2

Reference: i) Exhibit 1, Tab 1, Schedule 7, lines 15-17

- a) Please confirm that for 2008 Atikokan is proposing to move its equity ratio from 50% to 46.7%.

Response:

Confirmed

Question #3

Reference: i) Exhibit 1, Tab 1, Schedule 8

- a) Please confirm that Atikokan Hydro is not applying for approval of any new deferral or variance accounts. If it is applying for any new accounts please provide the rationale for each account being requested and explanation of the costs and/revenues that would be recorded in the account.

Response:

Confirmed

Question #4

Reference: i) Exhibit 1, Tab 1, Schedule 9
ii) Exhibit 4, Tab 1, Schedule 2

- a) Please provide a Schedule that sets out the calculation of the 2008 Distribution Revenue at Existing Rates shown in Reference (i). The schedule should show the revenue calculation for each customer class, including both the 2007 rates used and the 2008 billing quantities.
- b) Did the rates used to calculate the Distribution Revenues at Existing Rates include the Smart Meter rate adder? If so, please re-do the calculation excluding the Smart Meter rate adder and provide the supporting calculations (similar to part (a)).
- c) Please confirm whether the Revenues at Existing Rates reported in Reference (i) are based on rates net of the transformer ownership allowance where applicable.
- d) Please prepare the Schedule that:
 - Sets out the calculation of the revenues from each class (based on 2008 volumes and 2007 Rates) prior to the provision of the Transformer Ownership Allowance,
 - Shows separately the calculation of the transformer ownership allowance discount based on eligible 2008 volumes and 2007 rates by class, and
 - Shows the total revenues by class, after netting out the Transformer Ownership Allowance.
- e) Please reconcile the Amortization Expense shown in Reference (i) of \$240,777 with the \$168,510 value shown in Reference (ii).
- f) Reference (i) reports a 2008 OM&A expense of \$977,555 excluding Amortization. However, Reference (ii) indicates that OM&A plus Amortization equals \$977,555. Please reconcile.
- g) Please provide a Schedule that sets out the calculation of the \$73,201 deemed interest expense.
- h) Please reconcile the \$120,184 return on equity reported in Reference (i) with the \$113,908 value shown in Exhibit 4, Tab 3, Schedule 1.
- i) Please reconcile the \$23,048 income tax value shown in Reference (i) with the zero value reported in Exhibit 4, Tab 3, Schedule 1.
- j) Based on the foregoing reconciliations and excluding revenues for the

Smart Meter rate adder, please re-calculate the 2008 test year revenue sufficiency/deficiency.

Response:

- a) The following table outlines the calculation of 2008 Distribution Revenue at Existing Rates. This amount is not consistent with the amount shown in Exhibit 1, Tab 1, Schedule 9 but it reflects the correct amount and has been used to update the 2008 test year revenue sufficiency/deficiency provide in part j). In preparing this interrogatory it has been discovered the revenue sufficiency/deficiency statement was prepared based on an earlier version of the application and did not reflect the final version. The information in Exhibit 9 does reflect the final version of the application which means the proposed rates are correct.

Rate Class	2007 Monthly Service Charge Excl Smart Meter Adder	2007 Volumetric Rate	Metric for Volumetric Rate	2008 Customers	2008 Volume	Revenue at Existing Rates
Residential	26.93	0.0107	kWh	1,421	10,918,134	\$576,034
General Service < 50 kW	53.94	0.0069	kWh	232	5,375,424	\$187,259
General Service > 50 kW to 2499 kW	72.05	0.2754	kW	20	18,599	\$22,414
Unmetered Scattered Load	50.62	0.0065	kWh	7	5,942	\$4,291
Sentinel Lights	0.84	2.9651	kW	1	1	\$12
Street Lights	1.72	2.2693	kW	619	1,693	\$16,618
Total						\$806,628

- b) The rates used to calculate the Distribution Revenues at Existing Rates, shown above, exclude the Smart Meter rate adder.
- c) The Revenues at Existing Rates reported above are based on rates that do not have the transformer ownership allowance applied.
- d) The following table shows the impact of applying the transformer allowance to Revenues at Existing Rates.

Rate Class	Revenue at Existing Rates	Transformer Allowance	Revenue at Existing Rates with Transformer Allowance Applied
Residential	\$576,034		\$576,034
General Service < 50 kW	\$187,259		\$187,259
General Service > 50 kW to 2499 kW	\$22,414	\$108	\$22,307
Unmetered Scattered Load	\$4,291		\$4,291
Sentinel Lights	\$12		\$12
Street Lights	\$16,618		\$16,618
Total	\$806,628	\$108	\$806,521

- e) Please refer to response to Board Staff Interrogatory 26. In that response it was noted that in order to use the Elenchus rate model, adjustments to gross plant and accumulated depreciation were required to ensure depreciation was calculated properly. These adjustments involved adjusting gross plant and accumulated depreciation for the amount of assets that were fully depreciated by still remained in the gross plant and the accumulated depreciation balance. It was discovered these adjustment were not properly made for the purposes of preparing the amortization expense outlined in Exhibit 1/Tab1/Schedule 9. In addition, there was some “fine tuning” conducted on the “close to final” version of the model used to prepare the application and these adjustments slightly impacted the level of amortization expense which did not get reflected in amortization expense shown in Exhibit 4/Tab 1/Schedule 2. The level of amortization expense assumed in the proposed rates is \$169,736 as shown in Exhibit 9/Tab 1/Schedule 1.
- f) The \$977,555 includes \$168,510 of amortization expense. When the amortization expense is excluded from the \$977,555 the resulting OM&A expense is \$809,045 which is the level of OM&A expense included in the proposed rates as shown in Exhibit 9/Tab 1/Schedule 1. As shown in part j) of this response the 2008 test year revenue sufficiency/deficiency statement has been updated to exclude the amortization expense from the OM&A.
- g) In response to Board Staff interrogatory 26, it outlines the rate base used

to calculate a proposed rate is \$2,754,532. The information in this same response indicates the deemed interest expense would be 2.66% of the rate base which is \$73,201 (i.e. 2.66% of \$2,754,532).

- h) Please see response to part j) for the correct return on equity. This amount is not equal to the amount shown in Exhibit 1, Tab 1, Schedule 9 or in Exhibit 4, Tab 1, Schedule 2 for reasons outlined in part e).
- i) The correct amount is zero. The amount shown in Exhibit 1, Tab 1, Schedule 9 did not reflect the loss carried forward that will be available to Atikokan Hydro in 2008 from previous years when losses occurred.

- j) The following outlines the updated 2008 test year revenue sufficiency/deficiency statement excluding the smart meter adder.

	2008 Test Existing Rates	2008 Test Proposed Rates
Revenue		
Suff/ Def From Below.		\$286,670
Distribution Revenue	\$806,628	\$806,628
Other Operating Revenue (Net)	\$70,293	\$70,293
Total Revenue	\$876,921	\$1,163,591
Distribution Costs		
Operation, Maintenance, and Administration	\$809,045	\$809,045
Depreciation & Amortization	\$169,736	\$169,736
Property & Capital Taxes	\$0	\$0
Interest- Deemed Interest	\$73,201	\$73,201
Total Costs and Expenses	\$1,051,982	\$1,051,982
Utility Income Before Income Taxes	-\$175,061	\$111,609
Net Adjustments per 2008 Pils	\$0	\$0
Taxable Income	-\$175,061	\$111,609
Income Tax - Zero from loss carried forward from prior years	\$0	\$0
Utility Income	-\$175,061	\$111,609
Rate Base	\$2,754,532	\$2,754,532
Equity	46.67%	46.67%
Equity Component Rate Base	\$1,285,448	\$1,285,448
Income / Equity Rate Base %	-13.62%	8.68%
Target Return -Equity on Rate Base	8.68%	8.68%
Return- Equity on Rate Base	\$111,609	\$111,609
Revenue Deficiency	\$286,670	

Question #5

Reference: i) Exhibit 1, Tab 1, Schedule 10

- a) Please provide a reference/source for the \$184,810 value for return on capital.

Response:

- a) Please refer to response to Board Staff interrogatory 26 and Exhibit 9/Tab 1/Schedule 7

Question #6

Reference: i) Exhibit 1, Tab 1, Schedule

- a) Following the July 2007 Final Report, was a plan developed for how to determine final rates for Atikokan?
- b) Are Atikokan's 2007 rates still "interim"? If not, please provide the Board decision regarding final 2007 rates.
- c) If they are still interim, what is Atikokan's understanding as to what must be done in order to finalize its 2007 rates and when does Atikokan anticipate making the associated application?

Response:

- a) Following the July 2007 Final Report, Atikokan Hydro is not aware a plan was developed by the OEB to determine final rates for Atikokan Hydro. However, Atikokan Hydro has a plan to address the issues in the July 2007 Final Report but Atikokan Hydro does not know whether these issues need to be addressed before final rates are approved.
- b) It is Atikokan Hydro understanding that the 2007 rates are still interim.
- c) It is Atikokan Hydro Inc understanding that the rates will be finalized when a full review of the 2008 application is completed and a Board Order is issued.

a) Question #7

Reference: i) Exhibit 1, Tab 2, Schedule 1

- a) Please confirm that Atikokan is not (itself) an embedded utility. If it is, please indicate who the host utility is and how much of its load is provided by the host utility.

Response:

Confirmed

Question #8

Reference: i) Exhibit 1, Tab 2, Schedule 5

a) Please describe Atikokan Enercom Inc.'s lines of business.

Response:

Atikokan Enercom's main line of business is as a retail cell phone and hardware outlet. Atikokan Enercom also does contract line work for private individuals and businesses outside the Atikokan Hydro service area. Atikokan Enercom also owns a communication tower and rents space to various tenants.

Question #9

Reference: i) Exhibit 1, Tab 3, Schedule 1
ii) Exhibit 6, Tab 1, Schedule 3

- a) According to page 11 of the 2006 Financial Statements (Reference (i)) the loan from the Township of Atikokan carries a rate of 0 %. Please confirm that this is the case. If not, please provide documentation supporting an alternate interest rate for this loan.
- b) Please reconcile the 5% rate quoted in Reference (ii) with the 0% rate quoted in Reference (i).

Response:

- a) For 2006 Atikokan Hydro negotiated a “payment holiday” with the Township of Atikokan due to financial constraints. As a result, the 2006 financial statement shows the loan from the Township of Atikokan carries a rate of 0 %.
- b) The 5% rate quoted in Reference (ii) is the rate outline in the terms and conditions of the loan to the Township and the amount Atikokan Hydro would pay to the Township if it had the funds to pay the interest. One of the purposes of this application is to enhance the financial viability of Atikokan Hydro and provide enough revenue to pay the “real” interest charges on the loan to the Township.

Question #10

Reference: i) Exhibit 1, Tab 4, Schedule 1

- a) Please provide an update on the status of Atikokan's Intermediate customer. For example, has the customer ceased operations and is no longer paying for service and, if so, when? If the customer is still continuing to operate, is the level operations consistent with past year and how long is it expected to continue to operate?
- b) Please confirm that, as a result of the payment arrangements described on page 4, Atikokan does not anticipate any "bad debt" associated with the customer. If this is not the case, please explain.

Response:

- a) Atikokan Hydro's intermediate customer is in the hands of the receiver. The original customer stopped paying for service November 12, 2007. The receiver is using only house power. There is no indication if the customer will ever resume its original load.
- b) Atikokan Hydro does not expect any "bad debt" because of the payment arrangements so noted.

c) Question #11

Reference: i) Exhibit 2, Tab 3, Schedule 1
ii) Exhibit 2, Tab 3, Schedule 4

- a) How much of the proposed \$235,000 spending in 2008 on Transportation and Related Equipment is for the bucket aerial device? If this device does not account for the entire spending, please indicate what the balance of the spending is for.
- b) Reference (ii) explains that the need for the new aerial device arises from the fact that the man lift function on the existing digger derrick is difficult to maintain (Reference (ii), page 2). Did Atikokan explore the option of replacing/retrofitting the man lift function on the existing vehicle? If not, why not? If yes, why was this option not pursued?
- c) Why is a new 3 bay building needed (per Reference (ii)) to house one additional piece of transportation equipment?
- d) Please confirm that all capital spending for 2006, 2007 and 2008 is for assets that are in-service the same year. If not, please indicate the differences between capital spending and capital additions for each year.

Response:

- a) The proposed amount is for one bucket truck
- b) The use of a digger derrick truck as a man lift is no longer recommended as an acceptable device for live line work. Since the bucket attachment [fiber glass boom] is an integral part of the digger, and since the replacement of the entire digger unit would still result in using a device no longer recommended for live line work, it would not be prudent to examine such a process.
- c) The digger derrick truck will remain as a digger truck, the double bucket truck will also remain, and the new truck needs to be housed. The design and age of the existing building makes it cost prohibitive to just add a bay. It will be more cost effective to replace the building with an insulated, more

energy efficient modern building.

- d) Capital expenditures for 2006, 2007, and 2008 are for assets that will be in service the same year.

e) **Question #12**

Reference: i) Exhibit 2, Tab 4, Schedule 2

- a) Please indicate how the forecasts for the 2007 and 2008 for the various cost of power components were developed. In particular, what was the assumption regarding the average cost purchased power in 2008 (i.e., the average HOEP)?
- b) Please explain the basis for the increase in Account #4714 - Network Charges (2008 over 2007), particularly when the Board has approved lower Transmission Network Charge rates for 2008.
- c) Please explain the basis for the 2008 charges for Transmission Connection.

Response:

- a) Please see response to Board Staff Interrogatory 24.
- b) The increase reflects an increase in volume from 2007 to 2008 but does not reflect the Board approved lower Transmission Network Charge rates in 2008. Atikokan Hydro believes the recently Board approved Transmission Charges should be reflected in the final rates approved by the Board.
- c) The 2008 Transmission Connection charges are based on 2008 volumes times connection charges that do not reflect the recently Board approved Transmission Charges

Question #13

Reference:

- i) Exhibit 3, Tab 1, Schedule 2
 - ii) Exhibit 1, Tab 4, Schedule 1, page 3
-
- a) Reference (i) shows no 2007 revenue from Atikokan's Intermediate User class where as Reference (ii) shows distribution revenue of over \$30,000. Please reconcile.
 - b) Where are the SSS Admin charge revenues reported in Reference (i), page 1?

Response:

- a) Exhibit 3, tab 1 Schedule 2 should have showed the 2007 distribution revenues. The model used to create the rates worked in a manner that it called for the 2007 information to be "null" in order to calculate the rates properly for 2008.
- b) The SSS Admin charge is included in the Revenue Offset value of \$70,293 referenced in VECC 24 c).

Question #14

Reference: i) Exhibit 3, Tab 2, Schedule 1, pages 2-4

a) What is the actual 2007 customer count for the Residential, GS<50 kW and GS >50-2999 kW classes?

Response:

The following outlines the actual 2007 customer count for the reference classes

Residential	1,450
GS < 50 kW	240
GS >50-2999 kW	20

Question #15

Reference: i) Exhibit 3, Tab 2, Schedule 1, pages 5-7

- a) Please provide a Schedule that shows the derivation of the Retail NAC for each customer class (page 5, lines 15-16) based on the Weather Normal Wholesale kWh and Customer Counts shown.

Response:

Please see response to Board Staff Interrogatory 33

Question #16

Reference: i) Exhibit 4, Tab 2, Schedule 1
ii) Exhibit 4, Tab 3, Schedule 3

- a) With respect to the roughly 10% increase in total Operation costs from 2006 (Actual) to 2008, how much is due to additional training requirements in 2008 (per Reference (ii), page 4)?
- b) Please explain the reason for the roughly 10% increase in Billing and Collections expense from 2006 (Actual) to 2008. What factors besides internal labour costs contributed to the increase and by how much?
- c) Why is bad debt expense forecast to increase from less than \$2,000 in 2006 (Actual) to \$3,000 in 2008?
- d) Please provide a Schedule that breaks down the cost of Outside services employed for 2007 and 2008 by Supplier.
- e) If the cost of the rate rebasing Application is included in the 2007 Outside Services Employed (per Reference (ii), page), why are the regulatory expenditures for 2008 forecast to be even higher (per Reference (i), page 4)?
- f) Where are the revenues received from Atikokan Enercom reflected in the Application?

Response:

- a) Using Exhibit 4, Tab 2, Schedule 3 page 4: Atikokan Hydro Inc is projecting to spend \$12,000 on training.
- b) Approximately \$6,000 is due to wage increases and \$4775 is due to investigating and training towards a different billing system.
- c) Bad debts are projected to rise with the failing northwest economy because of the failure of two woods related businesses. These were major employers, and this will result in other businesses failing, thus higher write offs.

d) Outside services

Description	2007	2008
Harris	24514.30	24900.00
Eerie Thames	125.00	125.00
Hardware consulting	270.00	270.00
Engineering	1500.00	2700.00
Regulatory and Rates Consulting	19339.41	19461.51
BDO audit fees	12000.00	14880.00
Legal	1923.30	2323.30
Alan Nelson tree stump removal	400.00	360.00
Total	60072.01	65019.81

- e) In 2008, Atikokan Hydro expects there will be additional OEB regulatory and rate filings that will require assistance from a consultant. These filing could include a Z factor application for incremental capital under 3rd Generation IRM, a rate application for smart meters or a rate application to recover deferral and variance accounts currently under review by the OEB. In addition, in order to address issues arising from the July 2007 Final Report, referenced in VECC #6, Atikokan Hydro will complete and file a 5 year business plan with the OEB in 2008
- f) Revenues for Atikokan Enercom are in revenue offsets in exhibit 9.

Question #17

Reference: i) Exhibit 4, Tab 2, Schedule 7
ii) Exhibit 4, Tab 2, Schedule 2

- a) The cost of Outside Services for 2007 and 2008 shown in Reference (ii) does not match the totals for Purchase of Services shown in Reference (i). Please reconcile.

Response:

- a) It assumed that reference ii) is Exhibit 4, Tab 2, Schedule 3 and not Exhibit 4, Tab 2, Schedule 2. In addition, with respect to Exhibit 4, Tab 2, Schedule 3 please see response to Board Staff Interrogatory 4. The cost of Outside Services for 2007 shown in the revised Reference (ii) does not match the totals for Purchase of Service shown in Reference (i) since not all of the costs in Reference (i) are recorded in account 5630. With the revised Reference (ii) the comparison of 2008 is no longer applicable.

Question #18

Reference: i) Exhibit 4, Tab 2, Schedule 8

- a) Please confirm that the average compensation (Salary plus Benefits) has increased from \$61,088.38 (\$549,795.43/9) in 2006 to \$79,668.65 (\$557,680.52/7) in 2008.
- b) What is the reason for this 30% increase in average wages and benefits over two years?

Response:

Please see response to Board Staff Interrogatory 13

Question #19

Reference: Exhibit 4, Tab 3, Schedule 2

- a) Do any of Atikokan's capital additions for 2007 or 2008 qualify for the new CCA class created in the March 2007 Budget? If so, please update the schedule accordingly.

Response:

Yes, 2007 expenditures on computer hardware after March 19, 2007 to be included as additions in new class at 55% CCA are \$4,263.57. 2008 additions are estimated to be \$4,500.00.

Question #20

Reference: i) Exhibit 5, Tab 1, Schedule 1
ii) Exhibit 5, Tab 1, Schedule 3

- a) Please confirm that, for the accounts noted, Atikokan is seeking to clear balances as of April 30th, 2008.
- b) Please confirm that for the following accounts the forecast balance Atikokan is seeking to clear includes forecast adjustments to the principal portion of the account for the period January 1, 2007 to April 30, 2008:
 - Account #1518 – Retail Cost Variance Account – Retail
 - Account #1548 – Retail Cost Variance Account – STR
 - Account #1555 – Smart Meter Capital Variance Account
 - Account #1580 – RSVA – Wholesale Market Service Charge
 - Account #1584 – RSVA – Retail Transmission Network Charge
 - Account #1586 – RSVA – Retail Transmission Connection Charge
 - Account #1588 – RSVA – Power
- c) Please explain why it is appropriate to seek to clear a forecast principal balance for these accounts as opposed to an the December 31, 2006 balance.
- d) Please explain why Atikokan is seeking to clear Account #1555, when the funds are meant to be applied to future Smart Metering activities.
- e) Please explain the basis for the positive adjustment to Account #1555 of \$1,708 for the period January 1-April 30, 2007. If this adjustment reflects revenues from the Smart Meter rate adder for the period why isn't it negative?
- f) Were 2006, 2007 or 2008 statistics used for the allocation factors in Reference (ii)?
- g) Page 2 of Reference (ii) indicates that Atikokan is not proposing to dispose of the forecast balance in Account #1590 at this time. However, the text in Exhibit 5, Tab 1, Schedule 4, page 1 (lines 12-17) suggests it is. Please reconcile.

Response:

Please see response to Board Staff Interrogatory 55 for each part of this question.

Question #21

Reference: Exhibit 6, Tab 1, Schedule 2

- a) Please explain the basis for the 6% cost of debt used in the calculation (pages 1-2) of Atikokan's weighted average cost of capital.

Response:

Please see response to Board Staff Interrogatory 29

Question #22

Reference: Exhibit 8, Tab 1, Schedule 2

- a) Please provide a full copy of the Cost Allocation Run 2 that yielded the results shown on page 4.

Response:

- a) The full copy of the Cost Allocation Run 2 that yielded the results shown on page 4 is provided below.

Ontario Energy Board

2006 COST ALLOCATION INFORMATION FILING

Sheet I1 Utility Information Sheet

Name of LDC:	Atikokan Hydro Inc.			
License Number:	ED-2003-0001			
EDR 2006 EB Number:	EB-2005-0335	Cost Allocation EB Number:	EB-2006-0247	drop-down menu
Date of Submission:	June 22 2007	Version:	1.2	
Contact Information				
Name:	Wilf Thorburn			
Title:	CEO/Secretary/Treasurer			
Phone Number:	807-597-6600			
E-Mail Address:	wilf.thorburn@athydro.com			

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****Please Note: Colour Coding Legend ****

Input Cells
Output Cells
Exhibition
Brought Forward **Brought Forward**
Calculation **Calculation**
Default Numbers

Diagnostic

Brief Description of Each Worksheet's Function

INPUTS	I1	Intro	Brief explanation of what the pages do.
	I2	LDC data and Classes	Enter LDC specific information and number of classes etc
	I3	TB Data	Balance from approved 2006 EDR Trial Balance
	I4	BO ASSETS	Break out assets into detail functions - bulk deliver, primary and secondary
	I5	Misc Data	Input for miscellaneous data where necessary - TBD
	I6	Customer Data	Input customer related data for generating customer allocators
	I7.1	Meter Capital	Input meter related data for calculating capital costs weighing factors
	I7.2	Meter Reading	Input meter related data for calculating meter reading weighing factors
	I8	Demand Data	Input demand allocators using load data and making LDC specific adjustments
OUTPUTS	I9	Direct Allocation	
	O1	Revenue to cost	Output showing revenue to cost ratios, inter class subsidy etc.
	O2	Fixed Charge	Output showing the range for the Basic Customer charge - TBD
	O2.1	Line Transformer PLCC Adjustment	
	O2.2	Primary Cost PLCC Adjustment	
	O2.3	Secondary Cost PLCC Adjustment	
	O3.1	Line Tran Unit Cost	
	O3.2	Substat Tran Unit Cost	
	O3.3	Primary Cost Pool	
	O3.4	Secondary Cost Pool	
	O3.5	USL Metering Credit	
	O4	Summary by Class	Output showing summary of all allocation by class and by US of A
O5	Detail by Class	Output showing details of individual allocation by class and by USofA	
O6	Source Data for E2		
O7	Amortization		
EXHIBITS	E1	Categorization	Exhibit showing how costs are categorized
	E2	Allocation Factors	Exhibit summarizing all allocation factors created in I5 to I8 and present the findings in percentages
	E3	PLCC	Backup documentation for calculating Peak Load Carrying Capability.
	E4	Trial Balance Index	Exhibit showing 1. how accounts are grouped for reporting, how accounts are categorized and how accounts are allocated
	E5	Reconciliation	Exhibit showing reconciliation of accounts included and excluded from the allocation study to TB balance

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 12 Class Selection - Second Run

Click for Drop-Down
Menu

If desired, provide a summary of this run
(40 characters max.)

Second Run	
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		Utility's Class Definition	Current
1	Residential		YES
2	GS <50		YES
3	GS>50-Regular		YES
4	GS> 50-TOU		NO
5	GS >50-Intermediate		YES
6	Large Use >5MW		NO
7	Street Light		YES
8	Sentinel		YES
9	Unmetered Scattered Load		YES
10	Embedded Distributor		NO
11	Back-up/Standby Power		NO
12	Rate Class 1		NO
13	Rate class 2		NO
14	Rate class 3		NO
15	Rate class 4		NO
16	Rate class 5		NO
17	Rate class 6		NO
18	Rate class 7		NO
19	Rate class 8		NO
20	Rate class 9		NO

**** Space available for additional information about this run**

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 13 Trial Balance Data - Second Run

Approved Target Net Income (\$)	\$71,485		
Approved PILs (\$)	\$0		
Approved Interest (\$)	\$39,714		
Approved Specific Service Charges (\$)	\$6,145		
Approved Transformer Ownership Allowance (\$)	\$3,816		
Approved Low Voltage Wheeling Adjustment (\$)			
Approved Revenue Requirement (\$)	\$903,779		
Revenue Requirement to be Used in this model (\$)	\$907,595	From this Sheet	Differences?
Approved Rate Base (\$)	\$1,588,545		
Rate Base to be Used in this model (\$)	\$1,589,117	\$907,595	Rev Req Matches
		\$1,589,117	Rate Base Matches

[Uniform System of Accounts - Detail Accounts](#)

USoA Account #	Accounts	Financial Statement (EDR Sheet 2.4, Column P)	Model Adjustments	Reclassify accounts	Direct Allocation	Reclassified Balance
1005	Cash					\$0
1010	Cash Advances and Working Funds					\$0
1020	Interest Special Deposits					\$0
1030	Dividend Special Deposits					\$0
1040	Other Special Deposits					\$0
1060	Term Deposits					\$0
1070	Current Investments					\$0
1100	Customer Accounts Receivable					\$0
1102	Accounts Receivable - Services					\$0
1104	Accounts Receivable - Recoverable Work					\$0
1105	Accounts Receivable - Merchandise, Jobbing, etc.					\$0
1110	Other Accounts Receivable					\$0
1120	Accrued Utility Revenues					\$0
1130	Accumulated Provision for Uncollectible Accounts-- Credit					\$0
1140	Interest and Dividends Receivable					\$0
1150	Rents Receivable					\$0
1170	Notes Receivable					\$0
1180	Prepayments					\$0
1190	Miscellaneous Current and Accrued Assets					\$0
1200	Accounts Receivable from Associated Companies					\$0
1210	Notes Receivable from Associated Companies					\$0
1305	Fuel Stock					\$0
1330	Plant Materials and Operating Supplies					\$0
1340	Merchandise					\$0
1350	Other Materials and Supplies					\$0
1405	Long Term Investments in Non-Associated Companies					\$0
1408	Long Term Receivable - Street Lighting Transfer					\$0
1410	Other Special or Collateral Funds					\$0
1415	Sinking Funds					\$0
1425	Unamortized Debt Expense					\$0
1445	Unamortized Discount on Long-Term Debt--Debit					\$0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses					\$0
1460	Other Non-Current Assets					\$0
1465	O.M.E.R.S. Past Service Costs					\$0
1470	Past Service Costs - Employee Future Benefits					\$0
1475	Past Service Costs - Other Pension Plans					\$0
1480	Portfolio Investments - Associated Companies					\$0
1485	Investment in Associated Companies - Significant Influence					\$0
1490	Investment in Subsidiary Companies					\$0
1505	Unrecovered Plant and Regulatory Study Costs					\$0
1508	Other Regulatory Assets					\$0
1510	Preliminary Survey and Investigation Charges					\$0
1515	Emission Allowance Inventory					\$0
1516	Emission Allowances Withheld					\$0
1518	RCVARetail					\$0
1520	Power Purchase Variance Account					\$0
1525	Miscellaneous Deferred Debits					\$0
1530	Deferred Losses from Disposition of Utility Plant					\$0
1540	Unamortized Loss on Reacquired Debt					\$0
1545	Development Charge Deposits/ Receivables					\$0
1548	RCVASTR					\$0

1560	Deferred Development Costs				\$0
1562	Deferred Payments in Lieu of Taxes				\$0
1563	Account 1563 - Deferred PILs Contra Account				\$0
1565	Conservation and Demand Management Expenditures and Recoveries				\$0
1570	Qualifying Transition Costs				\$0
1571	Pre-market Opening Energy Variance				\$0
1572	Extraordinary Event Costs				\$0
1574	Deferred Rate Impact Amounts				\$0
1580	RSVAWMS				\$0
1582	RSVAONE-TIME				\$0
1584	RSVANW				\$0
1586	RSVACN				\$0
1588	RSVAPOWER				\$0
1590	Recovery of Regulatory Asset Balances				\$0
1605	Electric Plant in Service - Control Account				\$0
1606	Organization				\$0
1608	Franchises and Consents				\$0
1610	Miscellaneous Intangible Plant				\$0
1615	Land				\$0
1616	Land Rights				\$0
1620	Buildings and Fixtures				\$0
1630	Leasehold Improvements				\$0
1635	Boiler Plant Equipment				\$0
1640	Engines and Engine-Driven Generators				\$0
1645	Turbogenerator Units				\$0
1650	Reservoirs, Dams and Waterways				\$0
1655	Water Wheels, Turbines and Generators				\$0
1660	Roads, Railroads and Bridges				\$0
1665	Fuel Holders, Producers and Accessories				\$0
1670	Prime Movers				\$0
1675	Generators				\$0
1680	Accessory Electric Equipment				\$0
1685	Miscellaneous Power Plant Equipment				\$0
1705	Land				\$0
1706	Land Rights				\$0
1708	Buildings and Fixtures				\$0
1710	Leasehold Improvements				\$0
1715	Station Equipment				\$0
1720	Towers and Fixtures				\$0
1725	Poles and Fixtures				\$0
1730	Overhead Conductors and Devices				\$0
1735	Underground Conduit				\$0
1740	Underground Conductors and Devices				\$0
1745	Roads and Trails				\$0
1805	Land				\$0
1806	Land Rights				\$0
1808	Buildings and Fixtures				\$0
1810	Leasehold Improvements				\$0
1815	Transformer Station Equipment - Normally Primary above 50 kV				\$0
1820	Distribution Station Equipment - Normally Primary below 50 kV				\$465,822
1825	Storage Battery Equipment				\$0
1830	Poles, Towers and Fixtures				\$943,478
1835	Overhead Conductors and Devices				\$0
1840	Underground Conduit				\$0
1845	Underground Conductors and Devices				\$0
1850	Line Transformers				\$423,501

1855	Services				\$0
1860	Meters				\$304,632
1865	Other Installations on Customer's Premises				\$0
1870	Leased Property on Customer Premises				\$0
1875	Street Lighting and Signal Systems				\$0
1905	Land				\$15,588
1906	Land Rights				\$0
1908	Buildings and Fixtures				\$295,619
1910	Leasehold Improvements				\$0
1915	Office Furniture and Equipment				\$47,019
1920	Computer Equipment - Hardware				\$47,450
1925	Computer Software				\$161,700
1930	Transportation Equipment				\$415,859
1935	Stores Equipment				\$0
1940	Tools, Shop and Garage Equipment				\$74,317
1945	Measurement and Testing Equipment				\$0
1950	Power Operated Equipment				\$0
1955	Communication Equipment				\$0
1960	Miscellaneous Equipment				\$0
1965	Water Heater Rental Units				\$0
1970	Load Management Controls - Customer Premises				\$0
1975	Load Management Controls - Utility Premises				\$0
1980	System Supervisory Equipment				\$0
1985	Sentinel Lighting Rental Units				\$0
1990	Other Tangible Property				\$0
1995	Contributions and Grants - Credit				\$0
2005	Property Under Capital Leases				\$0
2010	Electric Plant Purchased or Sold				\$0
2020	Experimental Electric Plant Unclassified				\$0
2030	Electric Plant and Equipment Leased to Others				\$0
2040	Electric Plant Held for Future Use				\$0
2050	Completed Construction Not Classified--Electric				\$0
2055	Construction Work in Progress--Electric				\$0
2060	Electric Plant Acquisition Adjustment				\$0
2065	Other Electric Plant Adjustment				\$0
2070	Other Utility Plant				\$0
2075	Non-Utility Property Owned or Under Capital Leases				\$0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment				(\$2,119,884)
2120	Accumulated Amortization of Electric Utility Plant - Intangibles				\$0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment				\$0
2160	Accumulated Amortization of Other Utility Plant				\$0
2180	Accumulated Amortization of Non-Utility Property				\$0
2205	Accounts Payable				\$0
2208	Customer Credit Balances				\$0
2210	Current Portion of Customer Deposits				\$0
2215	Dividends Declared				\$0
2220	Miscellaneous Current and Accrued Liabilities				\$0
2225	Notes and Loans Payable				\$0
2240	Accounts Payable to Associated Companies				\$0
2242	Notes Payable to Associated Companies				\$0
2250	Debt Retirement Charges(DRC) Payable				\$0
2252	Transmission Charges Payable				\$0
2254	Electrical Safety Authority Fees Payable				\$0
2256	Independent Market Operator Fees and Penalties Payable				\$0
2260	Current Portion of Long Term Debt				\$0

2262	Ontario Hydro Debt - Current Portion					\$0
2264	Pensions and Employee Benefits - Current Portion					\$0
2268	Accrued Interest on Long Term Debt					\$0
2270	Matured Long Term Debt					\$0
2272	Matured Interest on Long Term Debt					\$0
2285	Obligations Under Capital Leases--Current					\$0
2290	Commodity Taxes					\$0
2292	Payroll Deductions / Expenses Payable					\$0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.					\$0
2296	Future Income Taxes - Current					\$0
2305	Accumulated Provision for Injuries and Damages					\$0
2306	Employee Future Benefits					\$0
2308	Other Pensions - Past Service Liability					\$0
2310	Vested Sick Leave Liability					\$0
2315	Accumulated Provision for Rate Refunds					\$0
2320	Other Miscellaneous Non-Current Liabilities					\$0
2325	Obligations Under Capital Lease--Non-Current					\$0
2330	Development Charge Fund					\$0
2335	Long Term Customer Deposits					\$0
2340	Collateral Funds Liability					\$0
2345	Unamortized Premium on Long Term Debt					\$0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion					\$0
2350	Future Income Tax - Non-Current					\$0
2405	Other Regulatory Liabilities					\$0
2410	Deferred Gains from Disposition of Utility Plant					\$0
2415	Unamortized Gain on Reacquired Debt					\$0
2425	Other Deferred Credits					\$0
2435	Accrued Rate-Payer Benefit					\$0
2505	Debentures Outstanding - Long Term Portion					\$0
2510	Debenture Advances					\$0
2515	Reacquired Bonds					\$0
2520	Other Long Term Debt					\$0
2525	Term Bank Loans - Long Term Portion					\$0
2530	Ontario Hydro Debt Outstanding - Long Term Portion					\$0
2550	Advances from Associated Companies					\$0
3005	Common Shares Issued					\$0
3008	Preference Shares Issued					\$0
3010	Contributed Surplus					\$0
3020	Donations Received					\$0
3022	Development Charges Transferred to Equity					\$0
3026	Capital Stock Held in Treasury					\$0
3030	Miscellaneous Paid-In Capital					\$0
3035	Installments Received on Capital Stock					\$0
3040	Appropriated Retained Earnings					\$0
3045	Unappropriated Retained Earnings					\$0
3046	Balance Transferred From Income		\$0	\$0		(\$71,485)
3047	Appropriations of Retained Earnings - Current Period					\$0
3048	Dividends Payable-Preference Shares					\$0
3049	Dividends Payable-Common Shares					\$0
3055	Adjustment to Retained Earnings					\$0
3065	Unappropriated Undistributed Subsidiary Earnings					\$0
4006	Residential Energy Sales					(\$514,638)
4010	Commercial Energy Sales					\$0
4015	Industrial Energy Sales					\$0
4020	Energy Sales to Large Users					(\$602,242)
4025	Street Lighting Energy Sales					(\$22,952)
4030	Sentinel Lighting Energy Sales					(\$106)
4035	General Energy Sales					(\$659,352)

4040	Other Energy Sales to Public Authorities				\$0
4045	Energy Sales to Railroads and Railways				\$0
4050	Revenue Adjustment				(\$26,176)
4055	Energy Sales for Resale				\$0
4060	Interdepartmental Energy Sales				\$0
4062	Billed WMS				(\$202,167)
4064	Billed-One-Time				\$0
4066	Billed NW				(\$174,383)
4068	Billed CN				(\$103,405)
4080	Distribution Services Revenue		(\$16,418)		(\$872,022)
4082	Retail Services Revenues				\$0
4084	Service Transaction Requests (STR) Revenues				\$0
4090	Electric Services Incidental to Energy Sales				\$0
4105	Transmission Charges Revenue				\$0
4110	Transmission Services Revenue				\$0
4205	Interdepartmental Rents				\$0
4210	Rent from Electric Property				(\$17,713)
4215	Other Utility Operating Income				\$0
4220	Other Electric Revenues				\$0
4225	Late Payment Charges				(\$5,632)
4230	Sales of Water and Water Power				\$0
4235	Miscellaneous Service Revenues		\$6,899		(\$6,145)
4240	Provision for Rate Refunds				\$0
4245	Government Assistance Directly Credited to Income				\$0
4305	Regulatory Debits				\$0
4310	Regulatory Credits				\$0
4315	Revenues from Electric Plant Leased to Others				\$0
4320	Expenses of Electric Plant Leased to Others				\$0
4325	Revenues from Merchandise, Jobbing, Etc.				\$0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.				\$0
4335	Profits and Losses from Financial Instrument Hedges				\$0
4340	Profits and Losses from Financial Instrument Investments				\$0
4345	Gains from Disposition of Future Use Utility Plant				\$0
4350	Losses from Disposition of Future Use Utility Plant				\$0
4355	Gain on Disposition of Utility and Other Property				\$0
4360	Loss on Disposition of Utility and Other Property				\$683
4365	Gains from Disposition of Allowances for Emission				\$0
4370	Losses from Disposition of Allowances for Emission				\$0
4375	Revenues from Non-Utility Operations				\$0
4380	Expenses of Non-Utility Operations				\$0
4385	Non-Utility Rental Income				\$0
4390	Miscellaneous Non-Operating Income				(\$3,547)
4395	Rate-Payer Benefit Including Interest				\$0
4398	Foreign Exchange Gains and Losses, Including Amortization				\$0
4405	Interest and Dividend Income				(\$3,220)
4415	Equity in Earnings of Subsidiary Companies				\$0
4505	Operation Supervision and Engineering				\$0
4510	Fuel				\$0
4515	Steam Expense				\$0
4520	Steam From Other Sources				\$0
4525	Steam Transferred--Credit				\$0
4530	Electric Expense				\$0
4535	Water For Power				\$0
4540	Water Power Taxes				\$0
4545	Hydraulic Expenses				\$0
4550	Generation Expense				\$0
4555	Miscellaneous Power Generation Expenses				\$0

4560	Rents				\$0
4565	Allowances for Emissions				\$0
4605	Maintenance Supervision and Engineering				\$0
4610	Maintenance of Structures				\$0
4615	Maintenance of Boiler Plant				\$0
4620	Maintenance of Electric Plant				\$0
4625	Maintenance of Reservoirs, Dams and Waterways				\$0
4630	Maintenance of Water Wheels, Turbines and Generators				\$0
4635	Maintenance of Generating and Electric Plant				\$0
4640	Maintenance of Miscellaneous Power Generation Plant				\$0
4705	Power Purchased				\$1,836,713
4708	Charges-WMS				\$211,091
4710	Cost of Power Adjustments				\$321,081
4712	Charges-One-Time				\$0
4714	Charges-NW				\$180,178
4715	System Control and Load Dispatching				\$0
4716	Charges-CN				\$107,334
4720	Other Expenses				\$0
4725	Competition Transition Expense				\$0
4730	Rural Rate Assistance Expense				\$40,302
4805	Operation Supervision and Engineering				\$0
4810	Load Dispatching				\$0
4815	Station Buildings and Fixtures Expenses				\$0
4820	Transformer Station Equipment - Operating Labour				\$0
4825	Transformer Station Equipment - Operating Supplies and Expense				\$0
4830	Overhead Line Expenses				\$0
4835	Underground Line Expenses				\$0
4840	Transmission of Electricity by Others				\$0
4845	Miscellaneous Transmission Expense				\$0
4850	Rents				\$0
4905	Maintenance Supervision and Engineering				\$0
4910	Maintenance of Transformer Station Buildings and Fixtures				\$0
4916	Maintenance of Transformer Station Equipment				\$0
4930	Maintenance of Towers, Poles and Fixtures				\$0
4935	Maintenance of Overhead Conductors and Devices				\$0
4940	Maintenance of Overhead Lines - Right of Way				\$0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs				\$0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails				\$0
4960	Maintenance of Underground Lines				\$0
4965	Maintenance of Miscellaneous Transmission Plant				\$0
5005	Operation Supervision and Engineering				\$0
5010	Load Dispatching				\$0
5012	Station Buildings and Fixtures Expense				\$0
5014	Transformer Station Equipment - Operation Labour				\$0
5015	Transformer Station Equipment - Operation Supplies and Expenses				\$0
5016	Distribution Station Equipment - Operation Labour				\$4,450
5017	Distribution Station Equipment - Operation Supplies and Expenses				\$958
5020	Overhead Distribution Lines and Feeders - Operation Labour				\$217,691
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses				\$20,545

5030	Overhead Subtransmission Feeders - Operation			\$8,585
5035	Overhead Distribution Transformers- Operation	\$0		\$0
5040	Underground Distribution Lines and Feeders - Operation Labour			\$0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses			\$0
5050	Underground Subtransmission Feeders - Operation			\$0
5055	Underground Distribution Transformers - Operation	\$0		\$0
5060	Street Lighting and Signal System Expense			\$0
5065	Meter Expense			\$5,822
5070	Customer Premises - Operation Labour			\$0
5075	Customer Premises - Materials and Expenses			\$0
5085	Miscellaneous Distribution Expense			\$0
5090	Underground Distribution Lines and Feeders - Rental Paid			\$0
5095	Overhead Distribution Lines and Feeders - Rental Paid			\$0
5096	Other Rent			\$0
5105	Maintenance Supervision and Engineering			\$0
5110	Maintenance of Buildings and Fixtures - Distribution Stations			\$0
5112	Maintenance of Transformer Station Equipment			\$0
5114	Maintenance of Distribution Station Equipment			\$10,722
5120	Maintenance of Poles, Towers and Fixtures			\$0
5125	Maintenance of Overhead Conductors and Devices			\$0
5130	Maintenance of Overhead Services			\$0
5135	Overhead Distribution Lines and Feeders - Right of Way			\$23,396
5145	Maintenance of Underground Conduit			\$0
5150	Maintenance of Underground Conductors and Devices			\$0
5155	Maintenance of Underground Services			\$0
5160	Maintenance of Line Transformers	\$3,816		\$6,002
5165	Maintenance of Street Lighting and Signal Systems			\$0
5170	Sentinel Lights - Labour			\$0
5172	Sentinel Lights - Materials and Expenses			\$0
5175	Maintenance of Meters			\$1,920
5178	Customer Installations Expenses- Leased Property			\$0
5185	Water Heater Rentals - Labour			\$0
5186	Water Heater Rentals - Materials and Expenses			\$0
5190	Water Heater Controls - Labour			\$0
5192	Water Heater Controls - Materials and Expenses			\$0
5195	Maintenance of Other Installations on Customer Premises			\$0
5205	Purchase of Transmission and System Services			\$0
5210	Transmission Charges			\$0
5215	Transmission Charges Recovered			\$0
5305	Supervision			\$0
5310	Meter Reading Expense			\$35,271
5315	Customer Billing			\$98,953
5320	Collecting			\$470
5325	Collecting- Cash Over and Short			\$0
5330	Collection Charges			(\$3,900)
5335	Bad Debt Expense			(\$466)
5340	Miscellaneous Customer Accounts Expenses			\$8,778
5405	Supervision			\$0
5410	Community Relations - Sundry			\$0
5415	Energy Conservation			\$0
5420	Community Safety Program			\$0

5425	Miscellaneous Customer Service and Informational Expenses				\$0
5505	Supervision				\$0
5510	Demonstrating and Selling Expense				\$0
5515	Advertising Expense				(\$1,489)
5520	Miscellaneous Sales Expense				\$0
5605	Executive Salaries and Expenses				\$6,125
5610	Management Salaries and Expenses				\$16,718
5615	General Administrative Salaries and Expenses				\$60,667
5620	Office Supplies and Expenses				\$6,449
5625	Administrative Expense Transferred Credit				\$0
5630	Outside Services Employed				\$22,684
5635	Property Insurance				\$6,345
5640	Injuries and Damages				\$0
5645	Employee Pensions and Benefits				(\$8,978)
5650	Franchise Requirements				\$0
5655	Regulatory Expenses				\$4,000
5660	General Advertising Expenses				\$1,714
5665	Miscellaneous General Expenses		\$0		\$61,697
5670	Rent				\$0
5675	Maintenance of General Plant				\$35,317
5680	Electrical Safety Authority Fees				\$0
5685	Independent Market Operator Fees and Penalties				\$79,615
5705	Amortization Expense - Property, Plant, and Equipment				\$145,951
5710	Amortization of Limited Term Electric Plant				\$0
5715	Amortization of Intangibles and Other Electric Plant				\$0
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
5725	Miscellaneous Amortization				\$0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				\$0
5735	Amortization of Deferred Development Costs				\$0
5740	Amortization of Deferred Charges				\$0
6005	Interest on Long Term Debt		\$0	\$0	\$39,714
6010	Amortization of Debt Discount and Expense				\$0
6015	Amortization of Premium on Debt Credit				\$0
6020	Amortization of Loss on Reacquired Debt				\$0
6025	Amortization of Gain on Reacquired Debt--Credit				\$0
6030	Interest on Debt to Associated Companies				\$0
6035	Other Interest Expense				\$0
6040	Allowance for Borrowed Funds Used During Construction--Credit				\$0
6042	Allowance For Other Funds Used During Construction				\$0
6045	Interest Expense on Capital Lease Obligations				\$0
6105	Taxes Other Than Income Taxes				\$0
6110	Income Taxes		\$0	\$0	\$0
6115	Provision for Future Income Taxes				\$0
6205	Donations				\$0
6210	Life Insurance				\$0
6215	Penalties				\$0
6225	Other Deductions				\$0
6305	Extraordinary Income				\$0
6310	Extraordinary Deductions				\$0
6315	Income Taxes, Extraordinary Items				\$0
6405	Discontinues Operations - Income/ Gains				\$0
6410	Discontinued Operations - Deductions/ Losses				\$0
6415	Income Taxes, Discontinued Operations				\$0

\$0

Reclassification Equals to Zero.
O.K. to Proceed.

Asset Accounts Directly Allocated \$0

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet I4 Break Out Worksheet - Second Run

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	\$1,075,103
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1565	Conservation and Demand Management	\$0		-	-					-
1805	Land	\$0		\$0	-					-
1805-1	Land Station >50 kV			\$0	-					-
1805-2	Land Station <50 kV		100.00%	\$0	-					-
1806	Land Rights	\$0		\$0	-					-
1806-1	Land Rights Station >50 kV			\$0	-					-
1806-2	Land Rights Station <50 kV		100.00%	\$0	-					-
1808	Buildings and Fixtures	\$0		\$0	-					-
1808-1	Buildings and Fixtures > 50 kV			\$0	-					-
1808-2	Buildings and Fixtures < 50 kV		100.00%	\$0	-					-
1810	Leasehold Improvements	\$0		\$0	-					-
1810-1	Leasehold Improvements >50 kV			\$0	-					-
1810-2	Leasehold Improvements <50 kV		100.00%	\$0	-					-
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0		\$0	-					-
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$465,822		(\$465,822)	-					-
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		3.50%	\$16,304	16,304			\$ (9,720)		6,584
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		96.50%	\$449,519	449,519			\$ (233,286)		216,233
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		0.00%	\$0	-					-
1825	Storage Battery Equipment	\$0		\$0	-					-
1825-1	Storage Battery Equipment > 50 kV			\$0	-					-
1825-2	Storage Battery Equipment <50 kV		100.00%	\$0	-					-
1830	Poles, Towers and Fixtures	\$943,478		(\$943,478)	-					-
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery			\$0	-					-
1830-4	Poles, Towers and Fixtures - Primary		58.82%	\$554,954	554,954			\$ (477,434)		77,520

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet I4 Break Out Worksheet - Second Run

Enter Net Fixed Assets from <u>approved</u> EDR, Sheet 3-1, cell F12	\$1,075,103
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RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
1830-5	Poles, Towers and Fixtures - Secondary		41.18%	\$388,524	388,524			\$ (334,252)		54,272
1835	Overhead Conductors and Devices	\$0		\$0	-					
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery			\$0	-					-
1835-4	Overhead Conductors and Devices - Primary			\$0	-					-
1835-5	Overhead Conductors and Devices - Secondary		100.00%	\$0	-					-
1840	Underground Conduit	\$0		\$0	-					
1840-3	Underground Conduit - Bulk Delivery			\$0	-					-
1840-4	Underground Conduit - Primary			\$0	-					-
1840-5	Underground Conduit - Secondary		100.00%	\$0	-					-
1845	Underground Conductors and Devices	\$0		\$0	-					
1845-3	Underground Conductors and Devices - Bulk Delivery			\$0	-					-
1845-4	Underground Conductors and Devices - Primary			\$0	-					-
1845-5	Underground Conductors and Devices - Secondary		100.00%	\$0	-					-
1850	Line Transformers	\$423,501		\$0	423,501			\$ (299,988)		123,513
1855	Services	\$0		\$0	-					-
1860	Meters	\$304,632		\$0	304,632			\$ (140,918)		163,714
Total		\$2,137,434		\$0	\$2,137,434	\$0	\$0	(\$1,495,598)	\$0	641,836
SUB TOTAL from I3		\$2,137,434								

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

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Sheet I4 Break Out Worksheet - Second Run

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	\$1,075,103
---	--------------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS								
Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Asset net of Accumulated Depreciation and Contributed Capital
General Plant		Break out Functions				Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120	Net Asset
1905	Land	\$15,588			15,588					\$ 15,588
1906	Land Rights	\$0			-					\$ -
1908	Buildings and Fixtures	\$295,619			295,619			\$ (121,975)		\$ 173,644
1910	Leasehold Improvements	\$0			-					\$ -
1915	Office Furniture and Equipment	\$47,019			47,019			\$ (32,743)		\$ 14,277
1920	Computer Equipment - Hardware	\$47,450			47,450			\$ (30,069)		\$ 17,382
1925	Computer Software	\$161,700			161,700			\$ (4,221)		\$ 157,479
1930	Transportation Equipment	\$415,859			415,859			\$ (386,811)		\$ 29,048
1935	Stores Equipment	\$0			-					\$ -
1940	Tools and Equipment	\$74,317			74,317			\$ (48,468)		\$ 25,849
1945	Measurement and Testing Equipment	\$0			-					\$ -
1950	Power Operated Equipment	\$0			-					\$ -
1955	Communication Equipment	\$0			-					\$ -
1960	Miscellaneous Equipment	\$0			-					\$ -
1970	Load Management Controls - Customer Premises	\$0			-					\$ -
1975	Load Management Controls - Utility Premises	\$0			-					\$ -
1980	System Supervisory Equipment	\$0			-					\$ -
1990	Other Tangible Property	\$0			-					\$ -
2005	Property Under Capital Leases	\$0			-					\$ -
2010	Electric Plant Purchased or Sold	\$0			-					\$ -
Total		\$1,057,553		\$0	\$1,057,553	\$0	\$0	(\$624,287)	\$0	\$433,267
SUB TOTAL from I3		\$1,057,553								
I3 Directly Allocated		\$0								
Grand Total		\$3,194,987		\$0	\$3,194,987	\$0	\$0	(\$2,119,884)	\$0	\$1,075,103

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

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Sheet 14 Break Out Worksheet - Second Run

Enter Net Fixed Assets from approved EDR, Sheet 3-1, cell F12	\$1,075,103
---	-------------

RATE BASE AND DISTRIBUTION ASSETS		BALANCE SHEET ITEMS									
		Account	Description	Break out Functions	BREAK OUT (%)	BREAK OUT (\$)	After BO	Contributed Capital - 1995	Accumulated Depreciation - 2105 Capital Contribution	Accumulated Depreciation - 2105 Fixed Assets Only	Accumulated Depreciation - 2120
To be Prorated											
1995	Contributed Capital - 1995						\$0	Balanced			
2105	Accumulated Depreciation - 2105							\$2,119,884	Balanced		
2120	Accumulated Depreciation - 2120								\$0	Balanced	
Total											
Net Assets											Net Fixed Assets Match EDR

Amortization Expenses

5705	Amortization Expense - Property, Plant, and Equipment	\$145,951
5710	Amortization of Limited Term Electric Plant	\$0
5715	Amortization of Intangibles and Other Electric Plant	\$0
5720	Amortization of Electric Plant Acquisition Adjustments	\$0
Total Amortization Expense		\$145,951

2006 COST ALLOC
Atikokan Hydro
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Sheet I4 Break

Enter Net Fixed Assets from **approved** EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1565	Conservation and Demand Management				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 kV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$6,637			
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$5,413			
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)				
1825	Storage Battery Equipment				
1825-1	Storage Battery Equipment > 50 kV				
1825-2	Storage Battery Equipment <50 kV				
1830	Poles, Towers and Fixtures				
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery				
1830-4	Poles, Towers and Fixtures - Primary				

2006 COST ALLOC
Atikokan Hydro
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Sheet I4 Break

Enter Net Fixed Assets from **approved** EDR,
 Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1830-5	Poles, Towers and Fixtures - Secondary	\$84,501			
1835	Overhead Conductors and Devices				
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery				
1835-4	Overhead Conductors and Devices - Primary				
1835-5	Overhead Conductors and Devices - Secondary				
1840	Underground Conduit				
1840-3	Underground Conduit - Bulk Delivery				
1840-4	Underground Conduit - Primary				
1840-5	Underground Conduit - Secondary				
1845	Underground Conductors and Devices				
1845-3	Underground Conductors and Devices - Bulk Delivery				
1845-4	Underground Conductors and Devices - Primary				
1845-5	Underground Conductors and Devices - Secondary				
1850	Line Transformers	\$10,877			
1855	Services				
1860	Meters	\$10,678			
Total		\$118,106	\$0	\$0	\$0
SUB TOTAL from I3					
		5705	5710	5715	5720

2006 COST ALLOC
Atikokan Hydro
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June 22 2007
Sheet I4 Break

Enter Net Fixed Assets from **approved** EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
General Plant		Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
1905	Land				
1906	Land Rights				
1908	Buildings and Fixtures	\$10,240			
1910	Leasehold Improvements				
1915	Office Furniture and Equipment	2,534			
1920	Computer Equipment - Hardware	6,396			
1925	Computer Software	4,221			
1930	Transportation Equipment				
1935	Stores Equipment				
1940	Tools and Equipment	4,454			
1945	Measurement and Testing Equipment				
1950	Power Operated Equipment				
1955	Communication Equipment				
1960	Miscellaneous Equipment				
1970	Load Management Controls - Customer Premises				
1975	Load Management Controls - Utility Premises				
1980	System Supervisory Equipment				
1990	Other Tangible Property				
2005	Property Under Capital Leases				
2010	Electric Plant Purchased or Sold				
Total		\$27,845	\$0	\$0	\$0
SUB TOTAL from I3 I3 Directly Allocated					
Grand Total		\$145,951	\$0	\$0	\$0

2006 COST ALLOC
Atikokan Hydro
EB-2005-0335 EI
June 22 2007
Sheet I4 Break

Enter Net Fixed Assets from **approved** EDR,
Sheet 3-1, cell F12

RATE BASE AND DISTRIBUTION ASSETS		EXPENSE ITEMS			
		5705	5710	5715	5720
Account	Description	Amortization Expense - Property, Plant, and Equipment	Amortization of Limited Term Electric Plant	Amortization of Intangibles and Other Electric Plant	Amortization of Electric Plant Acquisition Adjustments
To be Prorated					
1995	Contributed Capital - 1995				
2105	Accumulated Depreciation - 2105				
2120	Accumulated Depreciation - 2120				
	Total				
	Net Assets				
Amortization Expenses					
5705	Amortization Expense - Property, Plant, and Equipment	(\$145,951)	Balanced		
5710	Amortization of Limited Term Electric Plant		\$0	Balanced	
5715	Amortization of Intangibles and Other Electric Plant			\$0	Balanced
5720	Amortization of Electric Plant Acquisition Adjustments				\$0
	Total Amortization Expense				Balanced

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

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Sheet 15 Miscellaneous Data Worksheet - Second Run

kMs of Roads in Service Area Where
Distribution Lines Exist

69

Deemed Equity Component
of Rate Base (%)

50%

1	2	3	5	7	8	9
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
26.94	53.71	71.66	2,393.62	1.95	1.08	26.85

0.25 0.25 0.25 0.25

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Atikokan Hydro Inc.

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Sheet I6 Customer Data Worksheet - Second F

Total kWhs	42,615,598
------------	------------

Total kW	54,743
----------	--------

Total Approved Distribution Revenue (\$)	\$872,022
--	-----------

	ID	Total	Residential
			1
Billing Data			
kWh from approved EDR model, Sheet 7-1, Col M	CEN	42,615,598	11,282,500
kW from approved EDR model, Sheet 7-1, Col S	CDEM	54,743	
kW, included in CDEM, from customers with line transformer allowance from approved EDR model, Sheet 6-3, Col P		6,982	

Run

2	3	5	7	8	9
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load

6,582,236	6,790,182	17,493,648	452,421	8,669	5,942
	17,858	35,343	1,540	2	
	3,730	3,251			

Optional - kWh, included in CEN, from customers that receive a line transformation allowance on a kWh basis. In most cases this will not be applicable and will be left blank.		-	
KWh excluding KWh from Wholesale Market Participants	CEN EWMP	42,621,540	11,282,500
kWh - 30 year weather normalized amount		37,730,200	11,325,096
Approved Distribution Rev from approved EDR, Sheet 7-1, Col AK + Sheet 7-3 Col H	CREV	\$872,022	\$591,895
Bad Debt 3 Year Historical Average from Approved EDR Model	BDHA	\$26,073	\$2,137
Late Payment 3 Year Historical Average	LPHA	\$8,373	\$4,479
Weighting Factor - Services			1.0
Weighting Factor - Billings			1.0
Number of Bills	CNB	12,601	9,330
Number of Connections (Unmetered)	CCON	641	
Total Number of Customer from Approved EDR, Sheet 7-1, Col H excluding connections	CCA	1,745	1,475
Bulk Customer Base	CCB	1,745	1,475
Primary Customer Base	CCP	1,745	1,475
Line Transformer Customer Base	CCLT	1,740	1,475
Secondary Customer Base	CCS	1,740	1,475
Weighted - Services	CWCS	2,782	1,475
Weighted Meter -Capital	CWMC	144,225	73,750
Weighted Meter Reading	CWMR	2,164	1,577
Weighted Bills	CWNB	16,688	9,330
Data Mismatch Analysis			
Revenue with 30 year weather normalized kWh		842,186	594,130

6,594,546	6,783,814	17,493,648	452,421	8,669	5,942
5,738,515	7,151,626	13,000,284	496,177	12,560	5,942
\$203,857	\$22,869	\$35,016	\$17,947	\$226	\$211
\$2,131	\$391	\$21,414	\$0	\$0	\$0
\$1,743	\$670	\$1,467	\$3	\$0	\$11
2.0	10.0	10.0	1.0	1.0	1.0
2.0	7.0	7.0	1.0	0.1	1.0
2,976	168	19	12	12	84
			618	16	7
248	21	1			
248	21	1			
248	21	1			
248	17				
248	17				
496	170	-	618	16	7
27,775	40,400	2,300	-	-	-
496	42	49	-	-	-
5,952	1,176	133	12	1	84
177,726	24,087	26,022	19,683	327	211

Weather Normalized Data from Hydro

kWh - 30 year weather normalized amount
Adjustment Factor

Total	Residential
40,431,257	12,135,846
	1.0716

Bad Debt Data from EDR 2006

Sheet ADJ5 rows 26 - 32, column E
Sheet ADJ5 rows 26 - 32, column F
Sheet ADJ5 rows 26 - 32, column G
Three-year average

69,256	2,033
4,164	4,304
4,799	73
26,073	2,137

GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
6,149,328	7,663,602	13,930,958	531,698	13,459	6,368
1.0716	1.0716	1.0716	1.0716	1.0716	1.0716

1,807	1,174	64,242			
- 140					
4,726					
2,131	391	21,414	-	-	-

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

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Sheet I7.1 Meter Capital Worksheet - Second Run

	Residential	
	1	2
	Number of Meters	Weighted Metering Costs
Allocation Percentage Weighted Factor		
Cost Relative to Residential Average Cost		
Total	1475	73750

Meter Types

Cost per Meter (Installed)

Meter Types	Cost per Meter (Installed)	1	2
Single Phase 200 Amp - Urban	50	1,475	73750
Single Phase 200 Amp - Rural	150	0	0
Central Meter	250	0	0
Network Meter (Costs to be updated)	225	0	0
Three-phase - No demand	210	0	0
Smart Meters	300	0	0
Demand without IT (usually three-phase)	500	0	0
Demand with IT	2,100	0	0
Demand with IT and Interval Capability - Secondary	2,300	0	0
Demand with IT and Interval Capability - Primary	10,000	0	0
Demand with IT and Interval Capability -Special (WMP)	40,000		0
LDC Specific 1			0
LDC Specific 2			0
LDC Specific 3			0

GS <50				
3	1	2	3	1
Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters
51.14%			19%	
1.00			2.24	
50	248	27775	111.9959677	21

	160	8000		
		0		
	23	5750		2
	25	5625		
	40	8400		
		0		
		0		
		0		19
		0		
		0		
		0		
		0		
		0		
		0		

GS>50-Regular		GS >50-Intermediate		
2	3	1	2	3
Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs
	28%			2%
	38.48			46.00
40400	1923.809524	1	2300	2300

0			0
0			0
500			0
0			0
0			0
0			0
0			0
0			0
39900			0
0		1	2300
0			0
0			0
0			0
0			0
0			0

Street Light			Sentinel	
1	2	3	1	2
Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters	Weighted Metering Costs
		0%		
		-		
0	0	-	0	0

	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0
	0			0

Unmetered Scattered Load				
3	1	2	3	1
Weighted Average Costs	Number of Meters	Weighted Metering Costs	Weighted Average Costs	Number of Meters
0%			0%	
-			-	
-	0	0	-	1745

		0	1,635
		0	0
		0	25
		0	25
		0	40
		0	0
		0	0
		0	19
		0	1
		0	0
		0	0
		0	0
		0	0
		0	0

TOTAL	
2	3
Weighted Metering Costs	Weighted Average Costs
	100%
	1.65
144225	82.6504298

81750	
0	
6250	
5625	
8400	
0	
0	
39900	
2300	
0	
0	
0	
0	
0	

2006 COST ALLOCATION INFORMATION FILING
Atikokan Hydro Inc.
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Sheet 17.2 Meter Reading Worksheet - Second Run

Weighting Factors based on
 Contractor Pricing

Description	Factor	1 Residential			2 GS <50			3 GS>50-Regular			5 GS >50-Intermediate			7 Street Light			8 Sentinel			9 Unmetered Scattered Load			TOTAL		
		Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs	Units	Weighted Factor	Weighted Average Costs
		Allocation Percentage		72.87%			22.92%			1.94%			2.26%			0.00%			0.00%			0.00%			100.00%
Weighted Factor		1.00			1.87			1.87			45.83			0.00			0.00			0.00			50.57		
Cost Relative to Residential Average Cost		1.00			1.87			1.87			45.83			0.00			0.00			0.00			50.57		
Total		1,475	1,577	1.07	248	496	2.00	21	42	2.00	1	49	49.00	-	-	0	-	-	0	-	-	0	1,745	2,164	54
Residential - Urban - Outside with other services	1.00	1,373	1,373		0	0		0	0		0	0		0	0		0	0		0	0	1,373	1,373		
Residential - Urban - Inside with other services	2.00	102	204		0	0		0	0		0	0		0	0		0	0		0	0	102	204		
Residential - Rural - Outside with other services	3.00	0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
Residential - Rural - Inside with other services	2.00	0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
LDC Specific 1		0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
LDC Specific 2		0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
GS - Walking services	2.00	0	0		248	496		21	42		0	0		0	0		0	0		0	0	269	538		
GS - Vehicle with other services -- TOU Read	3.00	0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
GS - Vehicle with other services	3.00	0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
LDC Specific 3		0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
LDC Specific 4	0.00	0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
Interval	49.00	0	0		0	0		0	0		1	49		0	0		0	0		0	0	1	49		
LDC Specific 5		0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		
LDC Specific 6		0	0		0	0		0	0		0	0		0	0		0	0		0	0	-	-		

Atikokan Hydro Inc. 2008-0014									
Detailed Financial Statement									
Period: 2008-01-01 to 2008-12-31									
Currency: Canadian Dollars (CAD)									
Prepared by: [Name]									
Reviewed by: [Name]									
Date: 2008-12-31									
Accounting Method: [Method]									
Reporting Period: [Period]									
Fiscal Year: [Year]									
Tax Year: [Year]									
Legal Entity: [Entity]									
Address: [Address]									
Contact: [Contact]									
Phone: [Phone]									
Email: [Email]									
Website: [Website]									
Notes: [Notes]									
Disclaimer: [Disclaimer]									
Page: 70 of 621									
[Detailed financial data table with multiple columns and rows, including various financial metrics and line items.]									



**2006 COST ALLOCATION INFORMATION FILING
Atikokan Hydro Inc.**

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Sheet I9 Direct Allocation Worksheet - S

USoA Account #	Accounts	Direct Allocation	Total Allocated to Rate Classifications?
----------------------	----------	-------------------	--

1995	Contributions and Grants - Credit	\$0	Yes
------	-----------------------------------	-----	-----

1805	Land	\$0	Yes
1806	Land Rights	\$0	Yes
1808	Buildings and Fixtures	\$0	Yes
1810	Leasehold Improvements	\$0	Yes
1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	Yes
1820	Distribution Station Equipment - Normally Primary below 50 kV	\$0	Yes
1825	Storage Battery Equipment	\$0	Yes
1830	Poles, Towers and Fixtures	\$0	Yes
1835	Overhead Conductors and Devices	\$0	Yes
1840	Underground Conduit	\$0	Yes
1845	Underground Conductors and Devices	\$0	Yes
1850	Line Transformers	\$0	Yes
1855	Services	\$0	Yes
1860	Meters	\$0	Yes
1905	Land	\$0	Yes
1906	Land Rights	\$0	Yes
1908	Buildings and Fixtures	\$0	Yes
1910	Leasehold Improvements	\$0	Yes
1915	Office Furniture and Equipment	\$0	Yes
1920	Computer Equipment - Hardware	\$0	Yes
1925	Computer Software	\$0	Yes
1930	Transportation Equipment	\$0	Yes
1935	Stores Equipment	\$0	Yes
1940	Tools, Shop and Garage Equipment	\$0	Yes
1945	Measurement and Testing Equipment	\$0	Yes

1950	Power Operated Equipment	\$0	Yes
1955	Communication Equipment	\$0	Yes
1960	Miscellaneous Equipment	\$0	Yes
1970	Load Management Controls - Customer Premises	\$0	Yes
1975	Load Management Controls - Utility Premises	\$0	Yes
1980	System Supervisory Equipment	\$0	Yes
1990	Other Tangible Property	\$0	Yes
2005	Property Under Capital Leases	\$0	Yes
2010	Electric Plant Purchased or Sold	\$0	Yes
2050	Completed Construction Not Classified-- Electric	\$0	Yes
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	\$0	Yes
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	\$0	Yes
	Directly Allocated Net Fixed Assets		
5005	Operation Supervision and Engineering	\$0	Yes
5010	Load Dispatching	\$0	Yes
5012	Station Buildings and Fixtures Expense	\$0	Yes
5014	Transformer Station Equipment - Operation Labour	\$0	Yes
5015	Transformer Station Equipment - Operation Supplies and Expenses	\$0	Yes
5016	Distribution Station Equipment - Operation Labour	\$0	Yes
5017	Distribution Station Equipment - Operation Supplies and Expenses	\$0	Yes
5020	Overhead Distribution Lines and Feeders - Operation Labour	\$0	Yes
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	\$0	Yes
5030	Overhead Subtransmission Feeders - Operation	\$0	Yes
5035	Overhead Distribution Transformers- Operation	\$0	Yes
5040	Underground Distribution Lines and Feeders - Operation Labour	\$0	Yes
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	\$0	Yes
5050	Underground Subtransmission Feeders - Operation	\$0	Yes
5055	Underground Distribution Transformers - Operation	\$0	Yes
5065	Meter Expense	\$0	Yes
5070	Customer Premises - Operation Labour	\$0	Yes

5075	Customer Premises - Materials and Expenses	\$0	Yes
5085	Miscellaneous Distribution Expense	\$0	Yes
5090	Underground Distribution Lines and Feeders - Rental Paid	\$0	Yes
5095	Overhead Distribution Lines and Feeders - Rental Paid	\$0	Yes
5096	Other Rent	\$0	Yes
5105	Maintenance Supervision and Engineering	\$0	Yes
5110	Maintenance of Buildings and Fixtures - Distribution Stations	\$0	Yes
5112	Maintenance of Transformer Station Equipment	\$0	Yes
5114	Maintenance of Distribution Station Equipment	\$0	Yes
5120	Maintenance of Poles, Towers and Fixtures	\$0	Yes
5125	Maintenance of Overhead Conductors and Devices	\$0	Yes
5130	Maintenance of Overhead Services	\$0	Yes
5135	Overhead Distribution Lines and Feeders - Right of Way	\$0	Yes
5145	Maintenance of Underground Conduit	\$0	Yes
5150	Maintenance of Underground Conductors and Devices	\$0	Yes
5155	Maintenance of Underground Services	\$0	Yes
5160	Maintenance of Line Transformers	\$0	Yes
5175	Maintenance of Meters	\$0	Yes
5305	Supervision	\$0	Yes
5310	Meter Reading Expense	\$0	Yes
5315	Customer Billing	\$0	Yes
5320	Collecting	\$0	Yes
5325	Collecting- Cash Over and Short	\$0	Yes
5330	Collection Charges	\$0	Yes
5335	Bad Debt Expense	\$0	Yes
5340	Miscellaneous Customer Accounts Expenses	\$0	Yes
5405	Supervision	\$0	Yes
5410	Community Relations - Sundry	\$0	Yes
5415	Energy Conservation	\$0	Yes
5420	Community Safety Program	\$0	Yes
5425	Miscellaneous Customer Service and Informational Expenses	\$0	Yes
5505	Supervision	\$0	Yes
5510	Demonstrating and Selling Expense	\$0	Yes
5515	Advertising Expense	\$0	Yes
5520	Miscellaneous Sales Expense	\$0	Yes
5605	Executive Salaries and Expenses	\$0	Yes
5610	Management Salaries and Expenses	\$0	Yes
5615	General Administrative Salaries and Expenses	\$0	Yes
5620	Office Supplies and Expenses	\$0	Yes

5625	Administrative Expense Transferred Credit	\$0	Yes
5630	Outside Services Employed	\$0	Yes
5635	Property Insurance	\$0	Yes
5640	Injuries and Damages	\$0	Yes
5645	Employee Pensions and Benefits	\$0	Yes
5650	Franchise Requirements	\$0	Yes
5655	Regulatory Expenses	\$0	Yes
5660	General Advertising Expenses	\$0	Yes
5665	Miscellaneous General Expenses	\$0	Yes
5670	Rent	\$0	Yes
5675	Maintenance of General Plant	\$0	Yes
5680	Electrical Safety Authority Fees	\$0	Yes
5705	Amortization Expense - Property, Plant, and Equipment	\$0	Yes
5710	Amortization of Limited Term Electric Plant	\$0	Yes
5715	Amortization of Intangibles and Other Electric Plant	\$0	Yes
5720	Amortization of Electric Plant Acquisition Adjustments	\$0	Yes
6105	Taxes Other Than Income Taxes	\$0	Yes
6205	Donations	\$0	Yes
6210	Life Insurance	\$0	Yes
6215	Penalties	\$0	Yes
6225	Other Deductions	\$0	Yes
	Total Expenses		
	Depreciation Expense		

Total Net Fixed Assets Excluding Gen Plant	\$2,137,434	Allocated
Approved Total PILs	\$0	\$0
Approved Total Return on Debt	\$39,714	\$0
Approved Total Return on Equity	\$71,485	\$0

Total

I

Second Run



1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50-Intermediat	Street Light

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\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0



8	9
Sentinel	Metered Scattered Load

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2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

Rate Base Assets	Total	1	2	3	5	7	8	9
		Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
crev Distribution Revenue (sale)	\$872,022	\$591,895	\$203,857	\$22,869	\$35,016	\$17,947	\$226	\$211
mi Miscellaneous Revenue (mi)	\$35,573	\$16,417	\$7,297	\$5,171	\$5,113	\$1,481	\$39	\$55
Total Revenue	\$907,594	\$608,312	\$211,155	\$28,040	\$40,128	\$19,429	\$265	\$266
Expenses								
di Distribution Costs (di)	\$292,349	\$139,870	\$43,146	\$31,172	\$34,979	\$41,633	\$1,078	\$472
cu Customer Related Costs (cu)	\$146,847	\$87,936	\$46,737	\$10,196	\$1,371	\$75	\$7	\$525
ad General and Administration (ad)	\$211,250	\$108,940	\$42,983	\$20,443	\$18,046	\$19,852	\$517	\$469
dep Depreciation and Amortization (dep)	\$145,951	\$72,215	\$25,041	\$21,220	\$10,232	\$16,625	\$430	\$188
INPUT PILs (INPUT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
INT Interest	\$39,714	\$16,637	\$6,565	\$7,154	\$6,805	\$2,461	\$64	\$28
Total Expenses	\$836,110	\$425,598	\$164,471	\$90,184	\$71,433	\$80,646	\$2,096	\$1,682
Direct Allocation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NI Allocated Net Income (NI)	\$71,485	\$29,947	\$11,817	\$12,877	\$12,248	\$4,430	\$115	\$50
Revenue Requirement (includes NI)	\$907,595	\$455,545	\$176,288	\$103,062	\$83,681	\$85,076	\$2,211	\$1,733
	Revenue Requirement Input equals Output							

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 01 Revenue to Cost Summary Worksheet - Second Run

		1	2	3	5	7	8	9	
Rate Base Assets		Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load
Rate Base Calculation									
Net Assets									
dp	Distribution Plant - Gross	\$2,137,434	\$965,136	\$340,169	\$315,572	\$295,821	\$212,814	\$5,510	\$2,411
gp	General Plant - Gross	\$1,057,553	\$443,040	\$174,817	\$190,511	\$181,201	\$65,544	\$1,697	\$743
accum dep	Accumulated Depreciation	(\$2,119,884)	(\$957,784)	(\$337,268)	(\$312,411)	(\$292,814)	(\$211,726)	(\$5,482)	(\$2,399)
co	Capital Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Net Plant		\$1,075,103	\$450,392	\$177,718	\$193,673	\$184,208	\$66,632	\$1,725	\$755
Directly Allocated Net Fixed Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
COP									
	Cost of Power (COP)	\$2,776,314	\$747,216	\$430,326	\$443,609	\$1,120,495	\$33,560	\$676	\$432
	OM&A Expenses	\$650,445	\$336,746	\$132,865	\$61,810	\$54,396	\$61,560	\$1,602	\$1,466
	Directly Allocated Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal		\$3,426,759	\$1,083,962	\$563,191	\$505,419	\$1,174,891	\$95,120	\$2,278	\$1,898
Working Capital		\$514,014	\$162,594	\$84,479	\$75,813	\$176,234	\$14,268	\$342	\$285
Total Rate Base		\$1,589,117	\$612,987	\$262,196	\$269,486	\$360,442	\$80,900	\$2,067	\$1,040
Rate Base Input equals Output									
Equity Component of Rate Base		\$794,558	\$306,493	\$131,098	\$134,743	\$180,221	\$40,450	\$1,033	\$520
Net Income on Allocated Assets		\$71,484	\$182,714	\$46,684	(\$62,144)	(\$31,304)	(\$61,217)	(\$1,831)	(\$1,416)
Net Income on Direct Allocation Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net Income		\$71,484	\$182,714	\$46,684	(\$62,144)	(\$31,304)	(\$61,217)	(\$1,831)	(\$1,416)
RATIOS ANALYSIS									
REVENUE TO EXPENSES %		100.00%	133.54%	119.78%	27.21%	47.95%	22.84%	11.97%	15.35%
EXISTING REVENUE MINUS ALLOCATED COSTS		(\$0)	\$152,767	\$34,867	(\$75,022)	(\$43,553)	(\$65,647)	(\$1,946)	(\$1,467)
RETURN ON EQUITY COMPONENT OF RATE BASE		9.00%	59.61%	35.61%	-46.12%	-17.37%	-151.34%	-177.23%	-272.49%

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 02 Monthly Fixed Charge Min. & Max. Works

Summary

	1
	Residential
Customer Unit Cost per month - Avoided Cost	\$5.57
Customer Unit Cost per month - Directly Related	\$9.04
Customer Unit Cost per month - Minimum System with PLCC Adjustment	\$20.23
Fixed Charge per approved 2006 EDR	\$26.94

Information to be Used to Allocate PILs, ROD, ROE and A&G

	1	
	Total	Residential
General Plant - Gross Assets	\$1,057,553	\$443,040
General Plant - Accumulated Depreciation	(\$624,287)	(\$261,532)
General Plant - Net Fixed Assets	\$433,267	\$181,508
General Plant - Depreciation	\$27,845	\$11,665
Total Net Fixed Assets Excluding General Plant	\$641,836	\$268,884
Total Administration and General Expense	\$290,864	\$142,293
Total O&M	\$439,196	\$227,806

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

1

USoA Account #	Accounts	Total	Residential
	<u>Distribution Plant</u>		
1860	Meters		
	<u>Accumulated Amortization</u>		
	Accum. Amortization of Electric Utility Plant - Meters only		
	Meter Net Fixed Assets		
	<u>Misc Revenue</u>		
4082	Retail Services Revenues		
4084	Service Transaction Requests (STR) Revenues		
4090	Electric Services Incidental to Energy Sales		
4220	Other Electric Revenues		
4225	Late Payment Charges		
	<i>Sub-total</i>		
	<u>Operation</u>		
5065	Meter Expense		
5070	Customer Premises - Operation Labour		
5075	Customer Premises - Materials and Expenses		
	<i>Sub-total</i>		
	<u>Maintenance</u>		
5175	Maintenance of Meters		
	<u>Billing and Collection</u>		
5310	Meter Reading Expense		
5315	Customer Billing		
5320	Collecting		
5325	Collecting- Cash Over and Short		
5330	Collection Charges		
	<i>Sub-total</i>		
	<i>Total Operation, Maintenance and Billing</i>		
	Amortization Expense - Meters		
	Allocated PILs		
	Allocated Debt Return		
	Allocated Equity Return		
	Total		

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration All

USoA Account #	Accounts		
-------------------	----------	--	--

1860 **Distribution Plant**
Meters

Accumulated Amortization
Accum. Amortization of Electric Utility Plant - Meters
only

Meter Net Fixed Assets
Allocated General Plant Net Fixed Assets
Meter Net Fixed Assets Including General Plant

Misc Revenue

4082 Retail Services Revenues
4084 Service Transaction Requests (STR) Revenues
4090 Electric Services Incidental to Energy Sales
4220 Other Electric Revenues
4225 Late Payment Charges

Sub-total

Operation

5065 Meter Expense
5070 Customer Premises - Operation Labour
5075 Customer Premises - Materials and Expenses

Sub-total

Maintenance

5175 Maintenance of Meters

Billing and Collection

5310 Meter Reading Expense
5315 Customer Billing
5320 Collecting
5325 Collecting- Cash Over and Short
5330 Collection Charges

Sub-total

Total Operation, Maintenance and Billing

Amortization Expense - Meters
Amortization Expense -
General Plant assigned to Meters
Admin and General
Allocated PILs
Allocated Debt Return

Allocated Equity Return

Total

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Cha

USoA Account #	Accounts		
	<u>Distribution Plant</u>		
1565	Conservation and Demand Management Expenditures and Recoveries		
1830	Poles, Towers and Fixtures		
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		
1830-4	Poles, Towers and Fixtures - Primary		
1830-5	Poles, Towers and Fixtures - Secondary		
1835	Overhead Conductors and Devices		
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		
1835-4	Overhead Conductors and Devices - Primary		
1835-5	Overhead Conductors and Devices - Secondary		
1840	Underground Conduit		
1840-3	Underground Conduit - Bulk Delivery		
1840-4	Underground Conduit - Primary		
1840-5	Underground Conduit - Secondary		
1845	Underground Conductors and Devices		
1845-3	Underground Conductors and Devices - Bulk Delivery		
1845-4	Underground Conductors and Devices - Primary		
1845-5	Underground Conductors and Devices - Secondary		
1850	Line Transformers		
1855	Services		
1860	Meters		

Sub-total

Accumulated Amortization

Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters

Customer Related Net Fixed Assets

Allocated General Plant Net Fixed Assets

Customer Related NFA Including General Plant

Misc Revenue

4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues

4090 Electric Services Incidental to Energy Sales
4220 Other Electric Revenues
4225 Late Payment Charges
4235 Miscellaneous Service Revenues

Sub-total

Operating and Maintenance

5005 Operation Supervision and Engineering
5010 Load Dispatching
5020 Overhead Distribution Lines and Feeders - Operation
Labour
5025 Overhead Distribution Lines & Feeders - Operation
Supplies and Expenses
5035 Overhead Distribution Transformers- Operation
5040 Underground Distribution Lines and Feeders -
Operation Labour
5045 Underground Distribution Lines & Feeders -
Operation Supplies & Expenses
5055 Underground Distribution Transformers - Operation
5065 Meter Expense
5070 Customer Premises - Operation Labour
5075 Customer Premises - Materials and Expenses
5085 Miscellaneous Distribution Expense
5090 Underground Distribution Lines and Feeders - Rental
Paid
5095 Overhead Distribution Lines and Feeders - Rental
Paid
5096 Other Rent
5105 Maintenance Supervision and Engineering
5120 Maintenance of Poles, Towers and Fixtures
5125 Maintenance of Overhead Conductors and Devices
5130 Maintenance of Overhead Services
5135 Overhead Distribution Lines and Feeders - Right of
Way
5145 Maintenance of Underground Conduit
5150 Maintenance of Underground Conductors and
Devices
5155 Maintenance of Underground Services
5160 Maintenance of Line Transformers
5175 Maintenance of Meters

Sub-total

Billing and Collection

5305 Supervision
5310 Meter Reading Expense
5315 Customer Billing
5320 Collecting
5325 Collecting- Cash Over and Short
5330 Collection Charges

5335 Bad Debt Expense
5340 Miscellaneous Customer Accounts Expenses

Sub-total

Sub Total Operating, Maintenance and Billing

Amortization Expense - Customer Related
Amortization Expense - General Plant assigned to Meters
Admin and General
Allocated PILs
Allocated Debt Return
Allocated Equity Return

PLCC Adjustment for Line Transformer
PLCC Adjustment for Primary Costs
PLCC Adjustment for Secondary Costs

Total

Below: Grouping to avoid disclosure

Scenario 1

Accounts included in Avoided Costs Plus General Administration Allocation

Accounts	Total	Residential
<u>Distribution Plant</u>		
CWMC	\$ 304,632	\$ 155,775
<u>Accumulated Amortization</u>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (140,918)	\$ (72,059)
Meter Net Fixed Assets	\$ 163,714	\$ 83,716
<u>Misc Revenue</u>		
CWNB	\$ 0	\$ 0
NFA	\$ -	\$ -
LPHA	\$ (5,632)	\$ (3,012)
<i>Sub-total</i>	<i>\$ (5,631)</i>	<i>\$ (3,012)</i>
<u>Operation</u>		
CWMC	\$ 5,822	\$ 2,977
CCA	\$ -	\$ -
<i>Sub-total</i>	<i>\$ 5,822</i>	<i>\$ 2,977</i>

<u>Maintenance</u>			
1860	\$	1,920	\$ 982
<u>Billing and Collection</u>			
CWMR	\$	35,271	\$ 25,703
CWNB	\$	95,523	\$ 53,405
Sub-total	\$	130,793	\$ 79,108
Total Operation, Maintenance and Billing	\$	138,535	\$ 83,067
Amortization Expense - Meters	\$	10,678	\$ 5,460
Allocated PILs	\$	-	\$ -
Allocated Debt Return	\$	6,048	\$ 3,092
Allocated Equity Return	\$	10,886	\$ 5,566
Total	\$	160,515	\$ 94,173

Scenario 2

Accounts included in Directly Related Customer Costs Plus General Administration All

Accounts	Total	Residential
<u>Distribution Plant</u>		
CWMC	\$ 304,632	\$ 155,775
<u>Accumulated Amortization</u>		
Accum. Amortization of Electric Utility Plant - Meters only	\$ (140,918)	\$ (72,059)
Meter Net Fixed Assets	\$ 163,714	\$ 83,716
Allocated General Plant Net Fixed Assets	\$ 110,514	\$ 56,512
Meter Net Fixed Assets Including General Plant	\$ 274,229	\$ 140,228
<u>Misc Revenue</u>		
CWNB	\$ 0	\$ 0
NFA	\$ -	\$ -
LPHA	\$ (5,632)	\$ (3,012)
Sub-total	\$ (5,631)	\$ (3,012)
<u>Operation</u>		
CWMC	\$ 5,822	\$ 2,977
CCA	\$ -	\$ -
Sub-total	\$ 5,822	\$ 2,977
<u>Maintenance</u>		
1860	\$ 1,920	\$ 982

<u>Billing and Collection</u>			
CWMR	\$	35,271	\$ 25,703
CWNB	\$	95,523	\$ 53,405
<i>Sub-total</i>	\$	130,793	\$ 79,108
Total Operation, Maintenance and Billing	\$	138,535	\$ 83,067
Amortization Expense - Meters	\$	10,678	\$ 5,460
Amortization Expense -			
General Plant assigned to Meters	\$	7,102	\$ 3,632
Admin and General	\$	88,972	\$ 51,885
Allocated PILs	\$	-	\$ -
Allocated Debt Return	\$	10,130	\$ 5,180
Allocated Equity Return	\$	18,234	\$ 9,324
Total	\$	268,019	\$ 155,535

Scenario 3

Minimum System Customer Costs Adjusted for PLCC - High Limit Fixed Customer Cha

USoA Account #	Accounts	Total	Residential
	<u>Distribution Plant</u>		
	CDMPP	\$ -	\$ -
	Poles, Towers and Fixtures	\$ -	\$ -
	BCP	\$ -	\$ -
	PNCP	\$ 332,972	\$ 205,840
	SNCP	\$ 233,114	\$ 144,412
	Overhead Conductors and Devices	\$ -	\$ -
	LTNCP	\$ 254,101	\$ 157,412
	CWCS	\$ -	\$ -
	CWMC	\$ 304,632	\$ 155,775
	<i>Sub-total</i>	\$ 1,124,820	\$ 663,439
	<u>Accumulated Amortization</u>		
	Accum. Amortization of Electric Utility Plant -Line Transformers, Services and Meters	\$ (807,922)	\$ (484,888)
	Customer Related Net Fixed Assets	\$ 316,897	\$ 178,551
	Allocated General Plant Net Fixed Assets	\$ 213,919	\$ 120,529
	Customer Related NFA Including General Plant	\$ 530,817	\$ 299,080
	<u>Misc Revenue</u>		
	CWNB	\$ (6,145)	\$ (3,435)
	NFA	\$ -	\$ -
	LPHA	\$ (5,632)	\$ (3,012)
	<i>Sub-total</i>	\$ (11,776)	\$ (6,448)

Operating and Maintenance

1815-1855	\$	-	\$	-
1830 & 1835	\$	156,979	\$	97,127
1850	\$	3,601	\$	2,231
1840 & 1845	\$	-	\$	-
CWMC	\$	5,822	\$	2,977
CCA	\$	-	\$	-
O&M	\$	-	\$	-
1830	\$	-	\$	-
1835	\$	-	\$	-
1855	\$	-	\$	-
1840	\$	-	\$	-
1845	\$	-	\$	-
1860	\$	1,920	\$	982
<i>Sub-total</i>	\$	<i>168,322</i>	\$	<i>103,316</i>

Billing and Collection

CWNB	\$	104,300	\$	58,312
CWMR	\$	35,271	\$	25,703
BDHA	\$	(466)	\$	(38)
<i>Sub-total</i>	\$	<i>139,105</i>	\$	<i>83,977</i>

<i>Sub Total Operating, Maintenance and Billing</i>	\$	<i>307,427</i>	\$	<i>187,293</i>
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Amortization Expense - Customer Related	\$	67,905	\$	40,912
Amortization Expense - General Plant assigned to Meters	\$	13,748	\$	7,746
Admin and General	\$	193,465	\$	116,988
Allocated PILs	\$	-	\$	-
Allocated Debt Return	\$	19,608	\$	11,048
Allocated Equity Return	\$	35,294	\$	19,886
PLCC Adjustment for Line Transformer	\$	2,869	\$	2,431
PLCC Adjustment for Primary Costs	\$	8,782	\$	7,411
PLCC Adjustment for Secondary Costs	\$	16,475	\$	13,919
Total	\$	597,545	\$	353,663

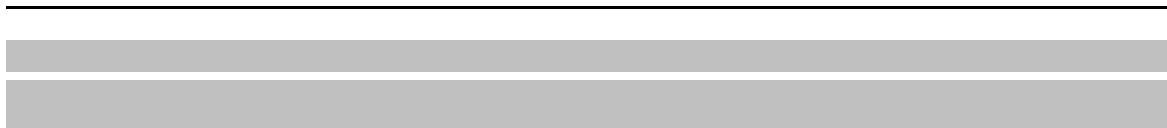
Sheet - Second Run

2	3	5	7	8
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$16.31	\$67.19	\$95.02	\$0.01	\$0.03
\$26.67	\$119.77	\$241.94	\$0.01	\$0.06
\$38.56	\$133.20	\$194.99	\$12.13	\$12.17
\$53.71	\$71.66	\$2,393.62	\$1.95	\$1.08

2	3	5	7	8
GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$174,817	\$190,511	\$181,201	\$65,544	\$1,697
(\$103,196)	(\$112,461)	(\$106,965)	(\$38,691)	(\$1,002)
\$71,620	\$78,050	\$74,236	\$26,853	\$695
\$4,603	\$5,016	\$4,771	\$1,726	\$45
\$106,097	\$115,623	\$109,972	\$39,779	\$1,030
\$56,144	\$34,785	\$31,687	\$24,786	\$644
\$89,882	\$41,368	\$36,350	\$41,708	\$1,085

2	3	5	7	8
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GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
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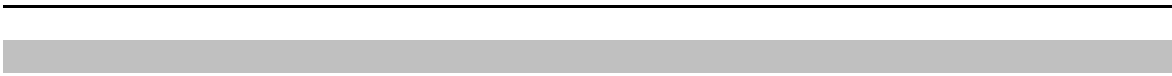
Location





arge







GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$ 58,666	\$ 85,333	\$ 4,858	\$ -	\$ -
\$ (27,138)	\$ (39,474)	\$ (2,247)	\$ -	\$ -
\$ 31,528	\$ 45,859	\$ 2,611	\$ -	\$ -
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ -	\$ -	\$ -	\$ -	\$ -
\$ (1,172)	\$ (451)	\$ (986)	\$ (2)	\$ (0)
\$ (1,172)	\$ (451)	\$ (986)	\$ (2)	\$ (0)
\$ 1,121	\$ 1,631	\$ 93	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,121	\$ 1,631	\$ 93	\$ -	\$ -

\$	370	\$	538	\$	31	\$	-	\$	-
\$	8,084	\$	685	\$	799	\$	-	\$	-
\$	34,069	\$	6,731	\$	761	\$	69	\$	7
\$	42,153	\$	7,416	\$	1,560	\$	69	\$	7
\$	43,644	\$	9,585	\$	1,683	\$	69	\$	7
\$	2,056	\$	2,991	\$	170	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,165	\$	1,694	\$	96	\$	-	\$	-
\$	2,096	\$	3,049	\$	174	\$	-	\$	-
\$	47,789	\$	16,868	\$	1,137	\$	67	\$	7

Location

GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel
\$ 58,666	\$ 85,333	\$ 4,858	\$ -	\$ -
\$ (27,138)	\$ (39,474)	\$ (2,247)	\$ -	\$ -
\$ 31,528	\$ 45,859	\$ 2,611	\$ -	\$ -
\$ 21,283	\$ 30,957	\$ 1,762	\$ -	\$ -
\$ 52,811	\$ 76,816	\$ 4,373	\$ -	\$ -
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
\$ -	\$ -	\$ -	\$ -	\$ -
\$ (1,172)	\$ (451)	\$ (986)	\$ (2)	\$ (0)
\$ (1,172)	\$ (451)	\$ (986)	\$ (2)	\$ (0)
\$ 1,121	\$ 1,631	\$ 93	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,121	\$ 1,631	\$ 93	\$ -	\$ -
\$ 370	\$ 538	\$ 31	\$ -	\$ -

\$	8,084	\$	685	\$	799	\$	-	\$	-
\$	34,069	\$	6,731	\$	761	\$	69	\$	7
\$	42,153	\$	7,416	\$	1,560	\$	69	\$	7
\$	43,644	\$	9,585	\$	1,683	\$	69	\$	7
\$	2,056	\$	2,991	\$	170	\$	-	\$	-
\$	1,368	\$	1,990	\$	113	\$	-	\$	-
\$	27,262	\$	8,059	\$	1,467	\$	41	\$	4
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,951	\$	2,838	\$	162	\$	-	\$	-
\$	3,511	\$	5,108	\$	291	\$	-	\$	-
\$	78,620	\$	30,119	\$	2,900	\$	107	\$	11

arge

GS <50	GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel					
\$	-	\$	-	\$	-				
\$	-	\$	-	\$	-				
\$	-	\$	-	\$	-				
\$	34,609	\$	2,931	\$	140	\$	86,243	\$	2,233
\$	24,281	\$	1,664	\$	-	\$	60,506	\$	1,566
\$	-	\$	-	\$	-	\$	-	\$	-
\$	26,467	\$	1,814	\$	-	\$	65,953	\$	1,708
\$	-	\$	-	\$	-	\$	-	\$	-
\$	58,666	\$	85,333	\$	4,858	\$	-	\$	-
\$	144,023	\$	91,742	\$	4,998	\$	212,702	\$	5,507
\$	(96,549)	\$	(44,712)	\$	(2,367)	\$	(172,968)	\$	(4,478)
\$	47,473	\$	47,030	\$	2,630	\$	39,734	\$	1,029
\$	32,047	\$	31,747	\$	1,776	\$	26,822	\$	694
\$	79,520	\$	78,778	\$	4,406	\$	66,556	\$	1,723
\$	(2,192)	\$	(433)	\$	(49)	\$	(4)	\$	(0)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	(1,172)	\$	(451)	\$	(986)	\$	(2)	\$	(0)
\$	(3,364)	\$	(884)	\$	(1,035)	\$	(6)	\$	(1)

\$	-	\$	-	\$	-	\$	-		
\$	16,330	\$	1,274	\$	39	\$	40,694	\$	1,054
\$	375	\$	26	\$	-	\$	935	\$	24
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,121	\$	1,631	\$	93	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	370	\$	538	\$	31	\$	-	\$	-
\$	18,196	\$	3,469	\$	162	\$	41,629	\$	1,078

\$	37,200	\$	7,350	\$	831	\$	75	\$	7
\$	8,084	\$	685	\$	799	\$	-	\$	-
\$	(38)	\$	(7)	\$	(383)	\$	-	\$	-
\$	45,246	\$	8,028	\$	1,247	\$	75	\$	7

\$	63,442	\$	11,496	\$	1,409	\$	41,704	\$	1,085
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\$	8,017	\$	3,400	\$	170	\$	14,853	\$	385
\$	2,060	\$	2,040	\$	114	\$	1,724	\$	45
\$	39,628	\$	9,667	\$	1,229	\$	24,784	\$	644
\$	-	\$	-	\$	-	\$	-	\$	-
\$	2,937	\$	2,910	\$	163	\$	2,459	\$	64
\$	5,287	\$	5,238	\$	293	\$	4,425	\$	115
\$	409	\$	29	\$	-	\$	-	\$	-
\$	1,246	\$	119	\$	6	\$	-	\$	-
\$	2,340	\$	215	\$	-	\$	-	\$	-

\$	114,013	\$	33,504	\$	2,337	\$	89,943	\$	2,336
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9
Unmetered Scattered Load

\$5.64

\$8.66

\$20.83

\$26.85



9
Unmetered Scattered Load

\$743

(\$438)

\$304

\$20

\$451

\$525

\$997



9

**Unmetered
Scattered Load**

CWMC

CWNB
CWNB
CWNB
NFA
LPHA



CWMC
CCA
CCA



1860

CWMR
CWNB
CWNB
CWNB
CWNB





CWMC

CWNB
CWNB
CWNB
NFA
LPHA



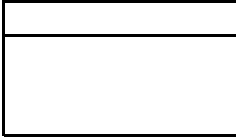
CWMC
CCA
CCA



1860

CWMR
CWNB
CWNB
CWNB
CWNB





CDMPP

#N/A
BCP

PNCP
SNCP
#N/A
BCP

PNCP
SNCP
#N/A
BCP
PNCP
SNCP
#N/A
BCP

PNCP
SNCP

LTNCP
CWCS
CWMC



CWNB
CWNB

CWNB
NFA
LPHA
CWNB



1815-1855
1815-1855
1830 & 1835

1830 & 1835

1850
1840 & 1845

1840 & 1845

1850
CWMC
CCA
CCA
1815-1855
1840 & 1845

1830 & 1835

O&M
1815-1855
1830
1835
1855
1830 & 1835

1840
1845

1855
1850
1860



CWNB
CWMR
CWNB
CWNB
CWNB
CWNB

BDHA
CWNB

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]

**Unmetered
Scattered Load**

\$ -

\$ -
\$ -

\$ 0
\$ -
\$ (7)
\$ (7)

\$ -
\$ -
\$ -

\$	-
\$	-
\$	481
\$	481
\$	481
\$	-
\$	-
\$	-
\$	-
\$	-
\$	474

Unmetered Scattered Load

\$	-
\$	-
\$	-
\$	-
\$	-
\$	0
\$	-
\$	(7)
\$	(7)
\$	-
\$	-
\$	-
\$	-

\$	-
\$	481
\$	481
\$	481
\$	-
\$	-
\$	253
\$	-
\$	-
\$	-
\$	-
\$	727

Unmetered Scattered Load

\$	-
\$	-
\$	-
\$	977
\$	685
\$	-
\$	747
\$	-
\$	-
\$	-
\$	2,409

\$	(1,959)
\$	450
\$	304
\$	754

\$	(31)
\$	-
\$	(7)
\$	(38)

\$	-
\$	461
\$	11
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	-
\$	472

\$	525
\$	-
\$	-
\$	525

\$	997
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\$	168
\$	20
\$	525
\$	-
\$	28
\$	50
\$	-
\$	-
\$	-

\$	1,749
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2006 COST ALLOCATION INFORMATION FILING
Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 02.1 Line Transformer Worksheet - 1

<u>Description</u>	Total
Depreciation on Acct 1850 Line Transformers	\$4,351
Depreciation on General Plant Assigned to Line Transformers	\$2,143
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$2,401
Allocation of General Expenses	\$0
Admin and General Assigned to Line Transformers	\$1,648
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$3,057
Equity Return on Line Transformers	\$5,503
Total	\$19,103
Line Tranformer NCP	18,399
PLCC Amount	3,329
Adjustment to Customer Related Cost for PLCC	\$2,869
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$169,401
Line Transformers - Accumulated Depreciation	(\$119,995)

Line Transformers - Net Fixed Assets	\$49,405
General Plant Assigned to Line Transformers - NFA	\$33,351
Line Transformer Net Fixed Assets Including General Plant	\$82,756
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0
Acct 1850 - Line Transformers - Gross Assets	\$169,401
Acct 1815 - 1855	\$1,012,614

Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$1,877	\$1,227	\$1,247	\$0	\$0
\$925	\$604	\$614	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,036	\$677	\$688	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$647	\$423	\$579	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,319	\$862	\$876	\$0	\$0
\$2,374	\$1,551	\$1,577	\$0	\$0
\$8,178	\$5,344	\$5,581	\$0	\$0
7,939	5,188	5,273	0	0
2,360	397	27	0	0
\$2,431	\$409	\$29	\$0	\$0
\$443,040	\$174,817	\$190,511	\$0	\$181,201
(\$261,532)	(\$103,196)	(\$112,461)	\$0	(\$106,965)
\$181,508	\$71,620	\$78,050	\$0	\$74,236
\$11,665	\$4,603	\$5,016	\$0	\$4,771
\$268,884	\$106,097	\$115,623	\$0	\$109,972
\$142,293	\$56,144	\$34,785	\$0	\$31,687
\$227,806	\$89,882	\$41,368	\$0	\$36,350
\$73,090	\$47,764	\$48,547	\$0	\$0
(\$51,773)	(\$33,834)	(\$34,388)	\$0	\$0

\$21,316	\$13,930	\$14,159	\$0	\$0
\$14,390	\$9,404	\$9,558	\$0	\$0
\$35,706	\$23,334	\$23,716	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
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\$73,090	\$47,764	\$48,547	\$0	\$0
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\$301,698	\$196,147	\$223,830	\$0	\$290,824
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6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	528	13	3	0
\$0	\$0	\$0	\$0	\$0
\$0	\$65,544	\$1,697	\$743	\$0
\$0	(\$38,691)	(\$1,002)	(\$438)	\$0
\$0	\$26,853	\$695	\$304	\$0
\$0	\$1,726	\$45	\$20	\$0
\$0	\$39,779	\$1,030	\$451	\$0
\$0	\$24,786	\$644	\$525	\$0
\$0	\$41,708	\$1,085	\$997	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$111	\$3	\$2	\$0

11	12	13	14	15
Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
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16	17	18	19	20
Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 02.2 Primary Cost PLCC Adjustment W

<u>Description</u>	Total
Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$1,345
Primary C&P Operations and Maintenance	\$61,557
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$47,422
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$1,919
Equity Return on Primary C&P	\$3,454
Total	\$115,696
Primary NCP	33,985
PLCC Amount	3,337
Adjustment to Customer Related Cost for PLCC	\$8,782
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
<u>Primary Conductors and Poles Gross Assets</u>	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$221,981

Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$221,981
<u>Primary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$190,973)
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	(\$190,973)
Primary Conductor & Poles - Net Fixed Assets	\$31,008
General Plant Assigned to Primary C&P - NFA	\$20,932
Primary C&P Net Fixed Assets Including General Plant	\$51,940
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$155,410
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	\$155,410
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$87,076
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,218
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$9,358
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
Total	\$104,653
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0

Primary Conductors and Poles Gross Assets	\$221,981
Acct 1815 - 1855	\$1,012,614

Worksheet - Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$314	\$205	\$258	\$0	\$568
\$14,379	\$9,397	\$11,798	\$0	\$25,983
\$0	\$0	\$0	\$0	\$0
\$8,981	\$5,870	\$9,921	\$0	\$22,650
\$0	\$0	\$0	\$0	\$0
\$448	\$293	\$368	\$0	\$810
\$807	\$527	\$662	\$0	\$1,458
\$24,930	\$16,292	\$23,006	\$0	\$51,468
7,939	5,188	6,514	0	14,345
2,360	397	34	0	2
\$7,411	\$1,246	\$119	\$0	\$6
\$443,040	\$174,817	\$190,511	\$0	\$181,201
(\$261,532)	(\$103,196)	(\$112,461)	\$0	(\$106,965)
\$181,508	\$71,620	\$78,050	\$0	\$74,236
\$11,665	\$4,603	\$5,016	\$0	\$4,771
\$268,884	\$106,097	\$115,623	\$0	\$109,972
\$142,293	\$56,144	\$34,785	\$0	\$31,687
\$227,806	\$89,882	\$41,368	\$0	\$36,350
\$51,853	\$33,886	\$42,545	\$0	\$93,698

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$51,853	\$33,886	\$42,545	\$0	\$93,698

(\$44,610)	(\$29,152)	(\$36,602)	\$0	(\$80,610)
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$44,610)	(\$29,152)	(\$36,602)	\$0	(\$80,610)

\$7,243	\$4,733	\$5,943	\$0	\$13,088
\$4,889	\$3,195	\$4,012	\$0	\$8,835
\$12,133	\$7,929	\$9,955	\$0	\$21,924

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

\$67,053	\$43,819	\$44,537	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$67,053	\$43,819	\$44,537	\$0	\$0

\$27,435	\$17,929	\$20,093	\$0	\$21,619
\$2,589	\$1,692	\$1,896	\$0	\$2,040
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,949	\$1,927	\$2,159	\$0	\$2,323
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\$32,973	\$21,548	\$24,148	\$0	\$25,983

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\$51,853	\$33,886	\$42,545	\$0	\$93,698
\$301,698	\$196,147	\$223,830	\$0	\$290,824

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11	12	13	14	15
Back-up/Standby Power	Rate Class 1	Rate class 2	Rate class 3	Rate class 4
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16	17	18	19	20
Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
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2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 02.3 Secondary Cost PLCC Adjustment

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$33,800
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$942
Secondary C&P Operations and Maintenance	\$43,096
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$29,590
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$1,343
Equity Return on Secondary C&P	\$2,418
Total	\$111,189
Secondary NCP	18,399
PLCC Amount	3,335
Adjustment to Customer Related Cost for PLCC	\$16,475
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
<u>Secondary Conductors and Poles Gross Plant</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$155,410

Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	\$155,410
Secondary Conductors and Poles Accumulated Depreciation	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$133,701)
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	(\$133,701)
Secondary Conductor & Poles - Net Fixed Assets	\$21,709
General Plant Assigned to Secondary C&P - NFA	\$14,654
Secondary C&P Net Fixed Assets Including General Plant	\$36,363
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$221,981
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$221,981
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	\$87,076
Acct 5025 Overhead Distribution Lines & Feeders - Other	\$8,218
Acct 5040 Underground Distribution Lines & Feeders - Labour	\$0
Acct 5045 Underground Distribution Lines & Feeders - Other	\$0
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	\$0
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	\$0
Acct 5120 Maintenance of Poles, Towers & Fixtures	\$0
Acct 5125 Maintenance of Overhead Conductors & Devices	\$0
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	\$9,358
Acct 5145 Maintenance of Underground Conduit	\$0
Acct 5150 Maintenance of Underground Conductors & Devices	\$0
Total	\$104,653
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	\$0
Acct 5010 - Load Dispatching	\$0
Acct 5085 - Miscellaneous Distribution Expense	\$0
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0

Secondary Conductors and Poles Gross Assets

\$155,410

Acct 1815 - 1855

\$1,012,614

t Worksheet - Second Run

1	2	3	4	5
Residential	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$14,584	\$9,530	\$9,687	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$406	\$266	\$270	\$0	\$0
\$18,594	\$12,151	\$12,350	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$11,614	\$7,590	\$10,385	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$580	\$379	\$385	\$0	\$0
\$1,043	\$682	\$693	\$0	\$0
\$46,821	\$30,598	\$33,770	\$0	\$0
7,939	5,188	5,273	0	0
2,360	397	34	0	0
\$13,919	\$2,340	\$215	\$0	\$0
\$443,040	\$174,817	\$190,511	\$0	\$181,201
(\$261,532)	(\$103,196)	(\$112,461)	\$0	(\$106,965)
\$181,508	\$71,620	\$78,050	\$0	\$74,236
\$11,665	\$4,603	\$5,016	\$0	\$4,771
\$268,884	\$106,097	\$115,623	\$0	\$109,972
\$142,293	\$56,144	\$34,785	\$0	\$31,687
\$227,806	\$89,882	\$41,368	\$0	\$36,350
\$67,053	\$43,819	\$44,537	\$0	\$0

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\$0	\$0	\$0	\$0	\$0
\$67,053	\$43,819	\$44,537	\$0	\$0
(\$57,687)	(\$37,698)	(\$38,316)	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$57,687)	(\$37,698)	(\$38,316)	\$0	\$0
\$9,366	\$6,121	\$6,221	\$0	\$0
\$6,323	\$4,132	\$4,200	\$0	\$0
\$15,689	\$10,253	\$10,421	\$0	\$0
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\$0	\$0	\$0	\$0	\$0
\$51,853	\$33,886	\$42,545	\$0	\$93,698
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$51,853	\$33,886	\$42,545	\$0	\$93,698
\$27,435	\$17,929	\$20,093	\$0	\$21,619
\$2,589	\$1,692	\$1,896	\$0	\$2,040
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\$2,949	\$1,927	\$2,159	\$0	\$2,323
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\$0	\$0	\$0	\$0	\$0
\$32,973	\$21,548	\$24,148	\$0	\$25,983
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\$67,053	\$43,819	\$44,537	\$0	\$0
\$301,698	\$196,147	\$223,830	\$0	\$290,824

6	7	8	9	10
Large Use >5MW	Street Light	Sentinel	Unmetered Scattered Load	Embedded Distributor
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\$0	\$65,544	\$1,697	\$743	\$0
\$0	(\$38,691)	(\$1,002)	(\$438)	\$0
\$0	\$26,853	\$695	\$304	\$0
\$0	\$1,726	\$45	\$20	\$0
\$0	\$39,779	\$1,030	\$451	\$0
\$0	\$24,786	\$644	\$525	\$0
\$0	\$41,708	\$1,085	\$997	\$0
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Rate class 5	Rate class 6	Rate class 7	Rate class 8	Rate class 9
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2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 03.1 Line Transformers Unit Cost W

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	Total
Depreciation on Acct 1850 Line Transformers	\$10,877
Depreciation on General Plant Assigned to Line Transformers	\$5,358
Acct 5035 - Overhead Distribution Transformers- Operation	\$0
Acct 5055 - Underground Distribution Transformers - Operation	\$0
Acct 5160 - Maintenance of Line Transformers	\$6,002
Allocation of General Expenses	\$0
Admin and General Assigned to Line Transformers	\$3,873
PILs on Line Transformers	\$0
Debt Return on Line Transformers	\$7,642
Equity Return on Line Transformers	\$13,756
Less: Transformer Ownership Allowance Credit	(\$3,816)
Total	\$43,693
Billed kW without Line Transformer Allowance	
Billed kWh without Line Transformer Allowance	
Line Transformation Unit Cost (\$/kW)	
Line Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
<u>Line Transformer Rate Base</u>	
Acct 1850 - Line Transformers - Gross Assets	\$423,501
Line Transformers - Accumulated Depreciation	(\$299,988)

Line Transformers - Net Fixed Assets	\$123,513
General Plant Assigned to Line Transformers - NFA	\$83,377
Line Transformer Net Fixed Assets Including General Plant	\$206,890
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	\$0
Total	\$0
Acct 1850 - Line Transformers - Gross Assets	\$423,501
Acct 1815 - 1855	\$1,832,801

Worksheet - Second Run

1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$5,920	\$1,907	\$1,293	\$0	\$1,694
\$2,916	\$939	\$637	\$0	\$834
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$3,267	\$1,052	\$714	\$0	\$935
\$0	\$0	\$0	\$0	\$0
\$2,040	\$657	\$600	\$0	\$555
\$0	\$0	\$0	\$0	\$0
\$4,160	\$1,340	\$909	\$0	\$1,190
\$7,487	\$2,411	\$1,636	\$0	\$2,142
(\$1,862)	(\$872)	(\$774)	\$0	(\$297)
\$23,929	\$7,433	\$5,015	\$0	\$7,054
0	0	14,128	32,092	1,540
11,282,500	6,582,236	6,790,182	17,493,648	452,421
\$0.0000	\$0.0000	\$0.3550	\$0.0000	\$4.5805
\$0.0021	\$0.0011	\$0.0007	\$0.0000	\$0.0156
\$443,040	\$174,817	\$190,511	\$181,201	\$65,544
(\$261,532)	(\$103,196)	(\$112,461)	(\$106,965)	(\$38,691)
\$181,508	\$71,620	\$78,050	\$74,236	\$26,853
\$11,665	\$4,603	\$5,016	\$4,771	\$1,726
\$268,884	\$106,097	\$115,623	\$109,972	\$39,779
\$142,293	\$56,144	\$34,785	\$31,687	\$24,786
\$227,806	\$89,882	\$41,368	\$36,350	\$41,708
\$230,502	\$74,231	\$50,361	\$0	\$65,953
(\$163,276)	(\$52,581)	(\$35,673)	\$0	(\$46,718)

\$67,225	\$21,649	\$14,688	\$0	\$19,235
\$45,380	\$14,614	\$9,915	\$0	\$12,985
\$112,605	\$36,263	\$24,603	\$0	\$32,220

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$230,502	\$74,231	\$50,361	\$0	\$65,953
\$809,361	\$281,503	\$230,239	\$290,963	\$212,814

8	9
Sentinel	Unmetered Scattered Load

\$44	\$19
\$22	\$9
\$0	\$0
\$0	\$0
\$24	\$11
\$0	\$0
\$14	\$6
\$0	\$0
\$31	\$13
\$55	\$24
(\$8)	(\$3)

\$183	\$79
--------------	-------------

2	0
8,669	5,942

\$91.3047	\$0.0000
\$0.0211	\$0.0133

\$1,697	\$743
(\$1,002)	(\$438)
\$695	\$304

\$45	\$20
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\$1,030	\$451
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\$644	\$525
--------------	--------------

\$1,085	\$997
----------------	--------------

\$1,708	\$747
(\$1,210)	(\$529)

\$498	\$218
\$336	\$147
\$834	\$365

\$0	\$0
\$0	\$0
\$1,708	\$747
<u>\$5,510</u>	<u>\$2,411</u>

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 03.2 Substation Transformers Unit Cost

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1820-2 Distribution Station Equipment	\$5,413
Depreciation on Acct 1825-2 Storage Battery Equipment	\$0
Depreciation on Acct 1805-2 Land Station <50 kV	\$0
Depreciation on Acct 1806-2 Land Rights Station <50 kV	\$0
Depreciation on Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Depreciation on Acct 1810-2 Leasehold Improvements <50 kV	\$0
Depreciation on General Plant Assigned to Substation Transformers	\$9,381
Acct 5012 - Station Buildings and Fixtures Expense	\$0
Acct 5016 - Distributon Station Equipment - Labour	\$4,450
Acct 5017 - Distributon Station Equipment - Other	\$958
Acct 5114 - Maintenance of Distribution Station Equipment	\$10,722
Allocation of General Expenses	\$0
Admin and General Assigned to SubstationTransformers	\$12,423
PILs on SubstationTransformers	\$0
Debt Return on Substation Transformers	\$13,379
Equity Return on Substation Transformers	\$24,083
Total	\$80,810
Billed kW without Substation Transformer Allowance	
Billed kWh without Substation Transformer Allowance	
Substation Transformation Unit Cost (\$/kW)	
Substation Transformation Unit Cost (\$/kWh)	
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864

Total O&M	\$439,196
Substation Transformer Rate Base Gross Plant	
Acct 1820-2 Distribution Station Equipment	\$449,519
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	\$449,519
Substation Transformers - Accumulated Depreciation	
Acct 1820-2 Distribution Station Equipment	(\$233,286)
Acct 1825-2 Storage Battery Equipment	\$0
Acct 1805-2 Land Station <50 kV	\$0
Acct 1806-2 Land Rights Station <50 kV	\$0
Acct 1808-2 Buildings and Fixtures < 50 KV	\$0
Acct 1810-2 Leasehold Improvements <50 kV	\$0
Subtotal	(\$233,286)
Substation Transformers - Net Fixed Assets	\$216,233
General Plant Assigned to Substation Transformers - NFA	\$145,966
Substation Transformer NFA Including General Plant	\$362,199
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$0
Acct 1820-2 Distribution Station Equipment	\$16,304
Acct 1825-2 Storage Battery Equipment	\$0
Total	\$16,304
Acct 1815 - 1855	\$1,832,801

Worksheet - Second Run

1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$1,265	\$826	\$1,038	\$2,285	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$2,191	\$1,432	\$1,798	\$3,960	\$0
\$0	\$0	\$0	\$0	\$0
\$1,048	\$675	\$843	\$1,883	\$1
\$226	\$145	\$181	\$406	\$0
\$2,525	\$1,627	\$2,030	\$4,537	\$3
\$0	\$0	\$0	\$0	\$0
\$2,373	\$1,529	\$2,568	\$5,950	\$2
\$0	\$0	\$0	\$0	\$0
\$3,125	\$2,042	\$2,564	\$5,647	\$0
\$5,626	\$3,676	\$4,616	\$10,165	\$0
\$18,378	\$11,953	\$15,638	\$34,834	\$6
0	0	17,858	35,343	1,540
11,282,500	6,582,236	6,790,182	17,493,648	452,421
\$0.0000	\$0.0000	\$0.8757	\$0.9856	\$0.0040
\$0.0016	\$0.0018	\$0.0023	\$0.0020	\$0.0000
\$443,040	\$174,817	\$190,511	\$181,201	\$65,544
(\$261,532)	(\$103,196)	(\$112,461)	(\$106,965)	(\$38,691)
\$181,508	\$71,620	\$78,050	\$74,236	\$26,853
\$11,665	\$4,603	\$5,016	\$4,771	\$1,726
\$268,884	\$106,097	\$115,623	\$109,972	\$39,779
\$142,293	\$56,144	\$34,785	\$31,687	\$24,786

\$227,806	\$89,882	\$41,368	\$36,350	\$41,708
\$105,003	\$68,620	\$86,155	\$189,741	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$105,003	\$68,620	\$86,155	\$189,741	\$0
(\$54,493)	(\$35,611)	(\$44,711)	(\$98,470)	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$54,493)	(\$35,611)	(\$44,711)	(\$98,470)	\$0
\$50,510	\$33,008	\$41,443	\$91,272	\$0
\$34,096	\$22,282	\$27,976	\$61,612	\$0
\$84,606	\$55,290	\$69,419	\$152,884	\$0
\$0	\$0	\$0	\$0	\$0
\$4,699	\$2,058	\$2,046	\$7,385	\$111
\$0	\$0	\$0	\$0	\$0
\$4,699	\$2,058	\$2,046	\$7,385	\$111
\$809,361	\$281,503	\$230,239	\$290,963	\$212,814



8	9
Sentinel	Unmetered Scattered Load

\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

\$0	\$0
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2	0
8,669	5,942

\$0.0777	\$0.0000
\$0.0000	\$0.0000

\$1,697	\$743
(\$1,002)	(\$438)
\$695	\$304

\$45	\$20
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\$1,030	\$451
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\$644	\$525
--------------	--------------

\$1,085	\$997
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\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

\$0	\$0
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\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0

\$0	\$0
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\$0	\$0
\$0	\$0
\$0	\$0

\$0	\$0
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\$3	\$2
\$0	\$0

\$3	\$2
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\$5,510	\$2,411
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2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 03.3 Primary Conductors and Poles Co

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-4 Primary Poles, Towers & Fixtures	\$0
Depreciation on Acct 1835-4 Primary Overhead Conductors	\$0
Depreciation on Acct 1840-4 Primary Underground Conduit	\$0
Depreciation on Acct 1845-4 Primary Underground Conductors	\$0
Depreciation on General Plant Assigned to Primary C&P	\$3,363
Primary C&P Operations and Maintenance	\$153,892
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$104,510
PILs on Primary C&P	\$0
Debt Return on Primary C&P	\$4,797
Equity Return on Primary C&P	\$8,634
Total	\$275,195
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
Primary Conductors and Poles Gross Assets	
Acct 1830-4 Primary Poles, Towers & Fixtures	\$554,954
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$554,954
Primary Conductors and Poles Accumulated Depreciation	
Acct 1830-4 Primary Poles, Towers & Fixtures	(\$477,434)

Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	(\$477,434)
Primary Conductor & Pools - Net Fixed Assets	\$77,520
General Plant Assigned to Primary C&P - NFA	\$52,329
Primary C&P Net Fixed Assets Including General Plant	\$129,849
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$388,524
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	\$388,524
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	
Acct 5025 Overhead Distribution Lines & Feeders - Other	
Acct 5040 Underground Distribution Lines & Feeders - Labour	
Acct 5045 Underground Distribution Lines & Feeders - Other	
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	
Acct 5120 Maintenance of Poles, Towers & Fixtures	
Acct 5125 Maintenance of Overhead Conductors & Devices	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	
Acct 5145 Maintenance of Underground Conduit	
Acct 5150 Maintenance of Underground Conductors & Devices	
Total	\$261,631
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$0
Primary Conductors and Poles Gross Assets	\$554,954
Acct 1815 - 1855	\$1,832,801

<u>Grouping of Operation and Maintenance</u>		Total
1830	\$	-
1835	\$	-
1840	\$	-
1845	\$	-
1830 & 1835	\$	261,631
1840 & 1845	\$	-
Total	\$	261,631

Cost Pool Worksheet - Second Run

1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,562	\$415	\$276	\$569	\$523
\$71,460	\$18,994	\$12,611	\$26,022	\$23,916
\$0	\$0	\$0	\$0	\$0
\$44,635	\$11,864	\$10,604	\$22,684	\$14,213
\$0	\$0	\$0	\$0	\$0
\$2,227	\$592	\$393	\$811	\$745
\$4,009	\$1,066	\$707	\$1,460	\$1,342
\$123,893	\$32,931	\$24,591	\$51,545	\$40,738
\$443,040	\$174,817	\$190,511	\$181,201	\$65,544
(\$261,532)	(\$103,196)	(\$112,461)	(\$106,965)	(\$38,691)
\$181,508	\$71,620	\$78,050	\$74,236	\$26,853
\$11,665	\$4,603	\$5,016	\$4,771	\$1,726
\$268,884	\$106,097	\$115,623	\$109,972	\$39,779
\$142,293	\$56,144	\$34,785	\$31,687	\$24,786
\$227,806	\$89,882	\$41,368	\$36,350	\$41,708
\$257,693	\$68,495	\$45,475	\$93,838	\$86,243
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$257,693	\$68,495	\$45,475	\$93,838	\$86,243
(\$221,696)	(\$58,927)	(\$39,123)	(\$80,730)	(\$74,196)

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$221,696)	(\$58,927)	(\$39,123)	(\$80,730)	(\$74,196)
\$35,996	\$9,568	\$6,352	\$13,108	\$12,047
\$24,299	\$6,459	\$4,288	\$8,848	\$8,132
\$60,295	\$16,027	\$10,640	\$21,956	\$20,179
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$211,465	\$68,100	\$46,202	\$0	\$60,506
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$211,465	\$68,100	\$46,202	\$0	\$60,506
\$130,100	\$37,878	\$25,423	\$26,022	\$40,694
\$0	\$0	\$0	\$0	\$0
\$257,693	\$68,495	\$45,475	\$93,838	\$86,243
\$809,361	\$281,503	\$230,239	\$290,963	\$212,814

	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	130,100	\$ 37,878	\$ 25,423	\$ 26,022	40,694
\$	-	\$ -	\$ -	\$ -	-
\$	130,100	\$ 37,878	\$ 25,423	\$ 26,022	40,694

8	9
Sentinel	Unmetered Scattered Load
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$14	\$6
\$619	\$271
\$0	\$0
\$368	\$143
\$0	\$0
\$19	\$8
\$35	\$15
\$1,054	\$443
\$1,697	\$743
(\$1,002)	(\$438)
\$695	\$304
\$45	\$20
\$1,030	\$451
\$644	\$525
\$1,085	\$997
\$2,233	\$977
\$0	\$0
\$0	\$0
\$0	\$0
\$2,233	\$977

(\$1,921)

(\$840)

\$0	\$0
\$0	\$0
\$0	\$0
(\$1,921)	(\$840)
\$312	\$136
\$211	\$92
\$522	\$229
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$1,566	\$685
\$0	\$0
\$0	\$0
\$0	\$0
\$1,566	\$685

\$1,054	\$461
----------------	--------------

\$0	\$0
\$2,233	\$977
<u>\$5,510</u>	<u>\$2,411</u>



	Sentinel	Unmetered Scattered Load
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	1,054	\$ 461
\$	-	\$ -
\$	1,054	\$ 461

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 03.4 Secondary Cost Pool Worksheet

ALLOCATION BY RATE CLASSIFICATION

Description

Total

Depreciation on Acct 1830-5 Secondary Poles, Towers & Fixtures	\$84,501
Depreciation on Acct 1835-5 Secondary Overhead Conductors	\$0
Depreciation on Acct 1840-5 Secondary Underground Conduit	\$0
Depreciation on Acct 1845-5 Secondary Underground Conductors	\$0
Depreciation on General Plant Assigned to Secondary C&P	\$2,354
Secondary C&P Operations and Maintenance	\$107,740
Allocation of General Expenses	\$0
Admin and General Assigned to Primary C&P	\$69,526
PILs on Secondary C&P	\$0
Debt Return on Secondary C&P	\$3,358
Equity Return on Secondary C&P	\$6,045
Total	\$273,524
General Plant - Gross Assets	\$1,057,553
General Plant - Accumulated Depreciation	(\$624,287)
General Plant - Net Fixed Assets	\$433,267
General Plant - Depreciation	\$27,845
Total Net Fixed Assets Excluding General Plant	\$641,836
Total Administration and General Expense	\$290,864
Total O&M	\$439,196
<u>Secondary Conductors and Poles Gross Plant</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	\$388,524
Acct 1835-5 Secondary Overhead Conductors	\$0
Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	\$388,524
<u>Secondary Conductors and Poles Accumulated Depreciation</u>	
Acct 1830-5 Secondary Poles, Towers & Fixtures	(\$334,252)
Acct 1835-5 Secondary Overhead Conductors	\$0

Acct 1840-5 Secondary Underground Conduit	\$0
Acct 1845-5 Secondary Underground Conductors	\$0
Subtotal	(\$334,252)
Secondary Conductor & Pools - Net Fixed Assets	\$54,272
General Plant Assigned to Secondary C&P - NFA	\$36,636
Secondary C&P Net Fixed Assets Including General Plant	\$90,908
Acct 1830-3 Bulk Poles, Towers & Fixtures	\$0
Acct 1835-3 Bulk Overhead Conductors	\$0
Acct 1840-3 Bulk Underground Conduit	\$0
Acct 1845-3 Bulk Underground Conductors	\$0
Subtotal	\$0
Acct 1830-4 Primary Poles, Towers & Fixtures	\$554,954
Acct 1835-4 Primary Overhead Conductors	\$0
Acct 1840-4 Primary Underground Conduit	\$0
Acct 1845-4 Primary Underground Conductors	\$0
Subtotal	\$554,954
<u>Operations and Maintenance</u>	
Acct 5020 Overhead Distribution Lines & Feeders - Labour	
Acct 5025 Overhead Distribution Lines & Feeders - Other	
Acct 5040 Underground Distribution Lines & Feeders - Labour	
Acct 5045 Underground Distribution Lines & Feeders - Other	
Acct 5090 Underground Distribution Lines & Feeders - Rental Paid	
Acct 5095 Overhead Distribution Lines & Feeders - Rental Paid	
Acct 5120 Maintenance of Poles, Towers & Fixtures	
Acct 5125 Maintenance of Overhead Conductors & Devices	
Acct 5135 Overhead Distribution Lines & Feeders - Right of Way	
Acct 5145 Maintenance of Underground Conduit	
Acct 5150 Maintenance of Underground Conductors & Devices	
Total	\$261,631
<u>General Expenses</u>	
Acct 5005 - Operation Supervision and Engineering	
Acct 5010 - Load Dispatching	
Acct 5085 - Miscellaneous Distribution Expense	
Acct 5105 - Maintenance Supervision and Engineering	
Total	\$0
Secondary Conductors and Poles Gross Assets	\$388,524
Acct 1815 - 1855	\$1,832,801

<u>Grouping of Operation and Maintenance</u>		Total
1830	\$	-
1835	\$	-
1840	\$	-
1845	\$	-
1830 & 1835	\$	261,631
1840 & 1845	\$	-
Total	\$	261,631

- Second Run

1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$45,992	\$14,811	\$10,049	\$0	\$13,160
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$1,281	\$413	\$280	\$0	\$367
\$58,640	\$18,884	\$12,812	\$0	\$16,779
\$0	\$0	\$0	\$0	\$0
\$36,628	\$11,796	\$10,773	\$0	\$9,971
\$0	\$0	\$0	\$0	\$0
\$1,828	\$589	\$399	\$0	\$523
\$3,290	\$1,059	\$719	\$0	\$941
\$147,659	\$47,552	\$35,032	\$0	\$41,740
\$443,040	\$174,817	\$190,511	\$181,201	\$65,544
(\$261,532)	(\$103,196)	(\$112,461)	(\$106,965)	(\$38,691)
\$181,508	\$71,620	\$78,050	\$74,236	\$26,853
\$11,665	\$4,603	\$5,016	\$4,771	\$1,726
\$268,884	\$106,097	\$115,623	\$109,972	\$39,779
\$142,293	\$56,144	\$34,785	\$31,687	\$24,786
\$227,806	\$89,882	\$41,368	\$36,350	\$41,708
\$211,465	\$68,100	\$46,202	\$0	\$60,506
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$211,465	\$68,100	\$46,202	\$0	\$60,506
(\$181,926)	(\$58,587)	(\$39,748)	\$0	(\$52,054)
\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
(\$181,926)	(\$58,587)	(\$39,748)	\$0	(\$52,054)
\$29,539	\$9,513	\$6,454	\$0	\$8,452
\$19,940	\$6,421	\$4,357	\$0	\$5,705
\$49,479	\$15,934	\$10,810	\$0	\$14,157
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$257,693	\$68,495	\$45,475	\$93,838	\$86,243
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$257,693	\$68,495	\$45,475	\$93,838	\$86,243

\$130,100	\$37,878	\$25,423	\$26,022	\$40,694
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\$0	\$0	\$0	\$0	\$0
\$211,465	\$68,100	\$46,202	\$0	\$60,506
\$809,361	\$281,503	\$230,239	\$290,963	\$212,814



	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	Street Light
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	-	\$ -	\$ -	\$ -	-
\$	130,100	\$ 37,878	\$ 25,423	\$ 26,022	40,694
\$	-	\$ -	\$ -	\$ -	-
\$	130,100	\$ 37,878	\$ 25,423	\$ 26,022	40,694

8	9
Sentinel	Unmetered Scattered Load

\$341	\$149
\$0	\$0
\$0	\$0
\$0	\$0
\$9	\$4
\$434	\$190
\$0	\$0
\$258	\$100
\$0	\$0
\$14	\$6
\$24	\$11

\$1,080	\$460
----------------	--------------

\$1,697	\$743
(\$1,002)	(\$438)
\$695	\$304

\$45	\$20
------	------

\$1,030	\$451
----------------	--------------

\$644	\$525
--------------	--------------

\$1,085	\$997
----------------	--------------

\$1,566	\$685
\$0	\$0
\$0	\$0
\$0	\$0

\$1,566	\$685
----------------	--------------

(\$1,348)	(\$590)
\$0	\$0

\$0	\$0
\$0	\$0
(\$1,348)	(\$590)
\$219	\$96
\$148	\$65
\$367	\$160
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$2,233	\$977
\$0	\$0
\$0	\$0
\$0	\$0
\$2,233	\$977

\$1,054	\$461
----------------	--------------

\$0	\$0
\$1,566	\$685
<u>\$5,510</u>	<u>\$2,411</u>



	Sentinel	Unmetered Scattered Load
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	-	\$ -
\$	1,054	\$ 461
\$	-	\$ -
\$	1,054	\$ 461

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 03.5 USL Metering Credit Worksheet - See

ALLOCATION BY RATE CLASSIFICATION

<u>Description</u>	GS <50
Depreciation on Acct 1860 Metering	\$2,056
Depreciation on General Plant Assigned to Metering	\$1,368
Acct 5065 - Meter expense	\$1,121
Acct 5070 & 5075 - Customer Premises	\$0
Acct 5175 - Meter Maintenance	\$370
Acct 5310 - Meter Reading	\$8,084
Admin and General Assigned to Metering	\$5,981
PILs on Metering	\$0
Debt Return on Metering	\$1,951
Equity Return on Metering	\$3,511
Total	\$24,443
Number of Customers	248
Metering Unit Cost (\$/Customer/Month)	\$8.21
General Plant - Gross Assets	\$174,817
General Plant - Accumulated Depreciation	(\$103,196)
General Plant - Net Fixed Assets	\$71,620
General Plant - Depreciation	\$4,603
Total Net Fixed Assets Excluding General Plant	\$106,097
Total Administration and General Expense	\$56,144
Total O&M	\$89,882
Metering Rate Base	
Acct 1860 - Metering - Gross Assets	\$58,666
Metering - Accumulated Depreciation	(\$27,138)
Metering - Net Fixed Assets	\$31,528
General Plant Assigned to Metering - NFA	\$21,283
Metering Net Fixed Assets Including General Plant	\$52,811

cond Run



2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 04 Summary of Allocators by Class & Ac

ALLOCATION BY RATE CLASSIFICATION

USoA Account #	Accounts	O1 Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	dp
1608	Franchises and Consents	gp
1805	Land	dp
1805-1	Land Station >50 kV	dp
1805-2	Land Station <50 kV	dp
1806	Land Rights	dp
1806-1	Land Rights Station >50 kV	dp
1806-2	Land Rights Station <50 kV	dp
1808	Buildings and Fixtures	dp
1808-1	Buildings and Fixtures > 50 kV	dp
1808-2	Buildings and Fixtures < 50 KV	dp
1810	Leasehold Improvements	dp
1810-1	Leasehold Improvements >50 kV	dp
1810-2	Leasehold Improvements <50 kV	dp
1815	Transformer Station Equipment - Normally Primary above 50 kV	dp
1820	Distribution Station Equipment - Normally Primary below 50 kV	dp
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	dp
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	dp
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	dp
1825	Storage Battery Equipment	dp
1825-1	Storage Battery Equipment > 50 kV	dp
1825-2	Storage Battery Equipment <50 kV	dp
1830	Poles, Towers and Fixtures	dp
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	dp
1830-4	Poles, Towers and Fixtures - Primary	dp
1830-5	Poles, Towers and Fixtures - Secondary	dp
1835	Overhead Conductors and Devices	dp
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	dp
1835-4	Overhead Conductors and Devices - Primary	dp
1835-5	Overhead Conductors and Devices - Secondary	dp

1840	Underground Conduit	dp
1840-3	Underground Conduit - Bulk Delivery	dp
1840-4	Underground Conduit - Primary	dp
1840-5	Underground Conduit - Secondary	dp
1845	Underground Conductors and Devices	dp
1845-3	Underground Conductors and Devices - Bulk Delivery	dp
1845-4	Underground Conductors and Devices - Primary	dp
1845-5	Underground Conductors and Devices - Secondary	dp
1850	Line Transformers	dp
1855	Services	dp
1860	Meters	dp
1905	Land	gp
1906	Land Rights	gp
1908	Buildings and Fixtures	gp
1910	Leasehold Improvements	gp
1915	Office Furniture and Equipment	gp
1920	Computer Equipment - Hardware	gp
1925	Computer Software	gp
1930	Transportation Equipment	gp
1935	Stores Equipment	gp
1940	Tools, Shop and Garage Equipment	gp
1945	Measurement and Testing Equipment	gp
1950	Power Operated Equipment	gp
1955	Communication Equipment	gp
1960	Miscellaneous Equipment	gp
1970	Load Management Controls - Customer Premises	gp
1975	Load Management Controls - Utility Premises	gp
1980	System Supervisory Equipment	gp
1990	Other Tangible Property	gp
1995	Contributions and Grants - Credit	co
2005	Property Under Capital Leases	gp
2010	Electric Plant Purchased or Sold	gp
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	accum dep
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	accum dep
3046	Balance Transferred From Income	NI
4080	Distribution Services Revenue	CREV
4082	Retail Services Revenues	mi
4084	Service Transaction Requests (STR) Revenues	mi
4090	Electric Services Incidental to Energy Sales	mi
4205	Interdepartmental Rents	mi
4210	Rent from Electric Property	mi
4215	Other Utility Operating Income	mi
4220	Other Electric Revenues	mi
4225	Late Payment Charges	mi
4235	Miscellaneous Service Revenues	mi
4240	Provision for Rate Refunds	mi
4245	Government Assistance Directly Credited to Income	mi

4305	Regulatory Debits	mi
4310	Regulatory Credits	mi
4315	Revenues from Electric Plant Leased to Others	mi
4320	Expenses of Electric Plant Leased to Others	mi
4325	Revenues from Merchandise, Jobbing, Etc.	mi
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	mi
4335	Profits and Losses from Financial Instrument Hedges	mi
4340	Profits and Losses from Financial Instrument Investments	mi
4345	Gains from Disposition of Future Use Utility Plant	mi
4350	Losses from Disposition of Future Use Utility Plant	mi
4355	Gain on Disposition of Utility and Other Property	mi
4360	Loss on Disposition of Utility and Other Property	mi
4365	Gains from Disposition of Allowances for Emission	mi
4370	Losses from Disposition of Allowances for Emission	mi
4390	Miscellaneous Non-Operating Income	mi
4395	Rate-Payer Benefit Including Interest	mi
4398	Foreign Exchange Gains and Losses, Including Amortization	mi
4405	Interest and Dividend Income	mi
4415	Equity in Earnings of Subsidiary Companies	mi
4705	Power Purchased	cop
4708	Charges-WMS	cop
4710	Cost of Power Adjustments	cop
4712	Charges-One-Time	cop
4714	Charges-NW	cop
4715	System Control and Load Dispatching	cop
4716	Charges-CN	cop
4730	Rural Rate Assistance Expense	cop
5005	Operation Supervision and Engineering	di
5010	Load Dispatching	di
5012	Station Buildings and Fixtures Expense	di
5014	Transformer Station Equipment - Operation Labour	di
5015	Transformer Station Equipment - Operation Supplies and Expenses	di
5016	Distribution Station Equipment - Operation Labour	di
5017	Distribution Station Equipment - Operation Supplies and Expenses	di
5020	Overhead Distribution Lines and Feeders - Operation Labour	di
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	di
5030	Overhead Subtransmission Feeders - Operation	di
5035	Overhead Distribution Transformers- Operation	di
5040	Underground Distribution Lines and Feeders - Operation Labour	di
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	di
5050	Underground Subtransmission Feeders - Operation	di

5055	Underground Distribution Transformers - Operation	di
5065	Meter Expense	cu
5070	Customer Premises - Operation Labour	cu
5075	Customer Premises - Materials and Expenses	cu
5085	Miscellaneous Distribution Expense	di
5090	Underground Distribution Lines and Feeders - Rental Paid	di
5095	Overhead Distribution Lines and Feeders - Rental Paid	di
5096	Other Rent	di
5105	Maintenance Supervision and Engineering	di
5110	Maintenance of Buildings and Fixtures - Distribution Stations	di
5112	Maintenance of Transformer Station Equipment	di
5114	Maintenance of Distribution Station Equipment	di
5120	Maintenance of Poles, Towers and Fixtures	di
5125	Maintenance of Overhead Conductors and Devices	di
5130	Maintenance of Overhead Services	di
5135	Overhead Distribution Lines and Feeders - Right of Way	di
5145	Maintenance of Underground Conduit	di
5150	Maintenance of Underground Conductors and Devices	di
5155	Maintenance of Underground Services	di
5160	Maintenance of Line Transformers	di
5175	Maintenance of Meters	cu
5305	Supervision	cu
5310	Meter Reading Expense	cu
5315	Customer Billing	cu
5320	Collecting	cu
5325	Collecting- Cash Over and Short	cu
5330	Collection Charges	cu
5335	Bad Debt Expense	cu
5340	Miscellaneous Customer Accounts Expenses	cu
5405	Supervision	ad
5410	Community Relations - Sundry	ad
5415	Energy Conservation	ad
5420	Community Safety Program	ad
5425	Miscellaneous Customer Service and Informational Expenses	ad
5505	Supervision	ad
5510	Demonstrating and Selling Expense	ad
5515	Advertising Expense	ad
5520	Miscellaneous Sales Expense	ad
5605	Executive Salaries and Expenses	ad
5610	Management Salaries and Expenses	ad
5615	General Administrative Salaries and Expenses	ad

5620	Office Supplies and Expenses	ad
5625	Administrative Expense Transferred Credit	ad
5630	Outside Services Employed	ad
5635	Property Insurance	ad
5640	Injuries and Damages	ad
5645	Employee Pensions and Benefits	ad
5650	Franchise Requirements	ad
5655	Regulatory Expenses	ad
5660	General Advertising Expenses	ad
5665	Miscellaneous General Expenses	ad
5670	Rent	ad
5675	Maintenance of General Plant	ad
5680	Electrical Safety Authority Fees	ad
5685	Independent Market Operator Fees and Penalties	cop
5705	Amortization Expense - Property, Plant, and Equipment	dep
5710	Amortization of Limited Term Electric Plant	dep
5715	Amortization of Intangibles and Other Electric Plant	dep
5720	Amortization of Electric Plant Acquisition Adjustments	dep
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	dep
5735	Amortization of Deferred Development Costs	dep
5740	Amortization of Deferred Charges	dep
6005	Interest on Long Term Debt	INT
6105	Taxes Other Than Income Taxes	ad
6110	Income Taxes	Input
6205	Donations	ad
6210	Life Insurance	ad
6215	Penalties	ad
6225	Other Deductions	ad

**Grouping by
Allocator**

1808

1815

1820

1830

1835
1840
1845
1850
1855
1860
1815-1855
1830 & 1835
1840 & 1845
BCP
BDHA
Break Out
CCA
CDMPP
CEN
CEN EWMP
CREV
CWCS
CWMC
CWMR
CWNB
DCP
LPHA
LTNCP
NFA
NFA ECC
O&M
PNCP
SNCP
TCP

Total

Counts - Second Run

	1	2	3	5
Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate

\$3,708,448	\$984,947	\$549,543	\$686,549	\$1,323,759
\$3,708,448				

	Total		Residential		GS <50		GS>50-Regular		GS >50-Intermediate
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	16,131	\$	3,799	\$	2,447	\$	3,054	\$	6,826
\$	-	\$	-	\$	-	\$	-	\$	-

\$	-	\$	-	\$	-	\$	-	-	
\$	-	\$	-	\$	-	\$	-	-	
\$	-	\$	-	\$	-	\$	-	-	
\$	6,002	\$	3,267	\$	1,052	\$	714	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,920	\$	982	\$	370	\$	538	\$	31
\$	-	\$	-	\$	-	\$	-	\$	-
\$	270,216	\$	132,805	\$	39,646	\$	27,404	\$	28,153
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
-\$	466	-\$	38	-\$	38	-\$	7	-\$	383
-\$	1,973,933	-\$	885,570	-\$	312,227	-\$	291,191	-\$	282,582
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	287,512	\$	76,119	\$	44,408	\$	45,811	\$	118,023
\$	2,409,187	\$	637,745	\$	372,757	\$	383,456	\$	988,830
-\$	872,022	-\$	591,895	-\$	203,857	-\$	22,869	-\$	35,016
\$	-	\$	-	\$	-	\$	-	\$	-
\$	310,454	\$	158,752	\$	59,788	\$	86,964	\$	4,951
\$	35,271	\$	25,703	\$	8,084	\$	685	\$	799
\$	98,156	\$	54,877	\$	35,008	\$	6,917	\$	782
\$	16,304	\$	4,699	\$	2,058	\$	2,046	\$	7,385
-\$	5,632	-\$	3,012	-\$	1,172	-\$	451	-\$	986
\$	423,501	\$	230,502	\$	74,231	\$	50,361	\$	-
\$	24,048	\$	10,074	\$	3,975	\$	4,332	\$	4,120
\$	1,063,898	\$	445,699	\$	175,865	\$	191,654	\$	182,288
\$	204,905	\$	106,282	\$	41,934	\$	19,300	\$	16,959
\$	1,004,472	\$	362,696	\$	137,114	\$	131,630	\$	283,579
\$	388,524	\$	211,465	\$	68,100	\$	46,202	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	3,708,448	\$	984,947	\$	549,543	\$	686,549	\$	1,323,759



7	8	9
Street Light	Sentinel	Unmetered Scattered Load

\$156,978	\$4,118	\$2,553
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	Street Light		Sentinel		Unmetered Scattered Load
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	4	\$	0	\$	0
\$	-	\$	-	\$	-

\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	935	\$	24	\$	11
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	40,694	\$	1,054	\$	461
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
-\$	195,102	-\$	5,051	-\$	2,210
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	3,052	\$	58	\$	40
\$	25,573	\$	490	\$	336
-\$	17,947	-\$	226	-\$	211
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	-	\$	-	\$	-
\$	71	\$	7	\$	494
\$	111	\$	3	\$	2
-\$	2	-\$	0	-\$	7
\$	65,953	\$	1,708	\$	747
\$	1,490	\$	39	\$	17
\$	65,937	\$	1,707	\$	747
\$	19,459	\$	506	\$	465
\$	86,243	\$	2,233	\$	977
\$	60,506	\$	1,566	\$	685
\$	-	\$	-	\$	-
\$	156,978	\$	4,118	\$	2,553

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet 05 Details of Allocators by Class and Account

USoA Account #	Accounts	Reclassified Balance	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital
1565	Conservation and Demand Management Expenditures and Recoveries		
1608	Franchises and Consents		
1805	Land		
1805-1	Land Station >50 kV		
1805-2	Land Station <50 kV		
1806	Land Rights		
1806-1	Land Rights Station >50 kV		
1806-2	Land Rights Station <50 kV		
1808	Buildings and Fixtures		
1808-1	Buildings and Fixtures > 50 kV		
1808-2	Buildings and Fixtures < 50 KV		
1810	Leasehold Improvements		
1810-1	Leasehold Improvements >50 kV		
1810-2	Leasehold Improvements <50 kV		
1815	Transformer Station Equipment - Normally Primary above 50 kV		
1820	Distribution Station Equipment - Normally Primary below 50 kV		
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		
1825	Storage Battery Equipment		
1825-1	Storage Battery Equipment > 50 kV		
1825-2	Storage Battery Equipment <50 kV		
1830	Poles, Towers and Fixtures		

	Poles, Towers and Fixtures - Subtransmission
1830-3	Bulk Delivery
1830-4	Poles, Towers and Fixtures - Primary
1830-5	Poles, Towers and Fixtures - Secondary
1835	Overhead Conductors and Devices
	Overhead Conductors and Devices -
1835-3	Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
1835-5	Overhead Conductors and Devices - Secondary
1840	Underground Conduit
1840-3	Underground Conduit - Bulk Delivery
1840-4	Underground Conduit - Primary
1840-5	Underground Conduit - Secondary
1845	Underground Conductors and Devices
	Underground Conductors and Devices - Bulk
1845-3	Delivery
1845-4	Underground Conductors and Devices - Primary
	Underground Conductors and Devices -
1845-5	Secondary
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer
	Premises
1975	
	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant -
	Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility
	Plant - Intangibles

3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	
	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	
	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	
	Gain on Disposition of Utility and Other Property
4360	
	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies
4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching

4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour
5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services

5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses
5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant

5720	Amortization of Electric Plant Acquisition Adjustments		
5730	Amortization of Unrecovered Plant and Regulatory Study Costs		
5735	Amortization of Deferred Development Costs		
5740	Amortization of Deferred Charges		
6005	Interest on Long Term Debt		
6105	Taxes Other Than Income Taxes		
6110	Income Taxes		
6205	Donations		
6210	Life Insurance		
6215	Penalties		
6225	Other Deductions		
		\$3,708,448	\$0

Grouping by Allocator		Adjusted TB	Demand
1808	\$	-	\$ -
1815	\$	-	\$ -
1820	\$	16,130.53	\$ 16,130.53
1830	\$	-	\$ -
1835	\$	-	\$ -
1840	\$	-	\$ -
1845	\$	-	\$ -
1850	\$	6,001.95	\$ 2,400.78
1855	\$	-	\$ -
1860	\$	1,920.09	\$ -
1815-1855	\$	-	\$ -
1830 & 1835	\$	270,216.43	\$ 113,237.61
1840 & 1845	\$	-	\$ -
BCP	\$	-	\$ -
BDHA	\$	(465.95)	\$ -
Break Out	\$	(1,973,932.63)	\$ -
CCA	\$	-	\$ -
CDMPP	\$	-	\$ -
CEN	\$	287,511.61	\$ -
CEN EWMP	\$	2,409,187.35	\$ -
CREV	\$	(872,021.81)	\$ -
CWCS	\$	-	\$ -
CWMC	\$	310,453.99	\$ -
CWMR	\$	35,270.77	\$ -
CWNB	\$	98,155.78	\$ -
DCP	\$	16,303.78	\$ 16,303.78
LPHA	\$	(5,631.53)	\$ -
LTNCP	\$	423,501.38	\$ 169,400.55

NFA	\$	24,047.54	\$	-
NFA ECC	\$	1,063,898.21	\$	-
O&M	\$	204,904.54	\$	-
PNCP	\$	1,004,472.10	\$	671,499.98
SNCP	\$	388,524.08	\$	155,409.63
TCP	\$	-	\$	-
Total	\$	3,708,448	\$	1,144,383

int Worksheet - Second Run

Allocation - Demand
Related

Categorization

1

Adjusted TB	Demand	Customer	Total	Residential
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\$3,708,448	\$1,144,383	\$1,432,247	\$2,576,630	\$150,485
			O5 Summary	O4 Summary
	\$637,474	\$740,018	\$3,708,448	\$3,708,448
			\$1	
(\$0)			\$3,708,448	



Customer	Total	Residential	GS <50	GS>50-Regular
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 16,130.53	\$ 3,798.78	\$ 2,447.43	\$ 3,054.23
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 3,601.17	\$ 6,001.95	\$ 1,035.84	\$ 676.92	\$ 688.02
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,920.09	\$ 1,920.09	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 156,978.82	\$ 270,216.43	\$ 35,678.14	\$ 23,315.69	\$ 26,129.35
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ (465.95)	\$ (465.95)	\$ -	\$ -	\$ -
\$ -	\$ -	\$ (191,726.08)	\$ (125,101.54)	\$ (142,433.74)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 310,453.99	\$ 310,453.99	\$ -	\$ -	\$ -
\$ 35,270.77	\$ 35,270.77	\$ -	\$ -	\$ -
\$ 104,300.41	\$ 104,300.41	\$ -	\$ -	\$ -
\$ -	\$ 16,303.78	\$ 4,699.13	\$ 2,057.84	\$ 2,046.34
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 254,100.83	\$ 423,501.38	\$ 73,089.61	\$ 47,764.10	\$ 48,546.84

\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	332,972.12	\$	1,004,472.10	\$	156,856.00	\$	102,505.49	\$	128,699.49
\$	233,114.45	\$	388,524.08	\$	67,053.08	\$	43,819.23	\$	44,537.32
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,432,247	\$	2,576,630	\$	150,485	\$	97,485	\$	111,268



<p style="text-align: center;">2</p> <p style="text-align: center;">GS <50</p>	<p style="text-align: center;">3</p> <p style="text-align: center;">GS>50-Regular</p>	<p style="text-align: center;">5</p> <p style="text-align: center;">GS >50- Intermediate</p>	<p style="text-align: center;">7</p> <p style="text-align: center;">Street Light</p>	<p style="text-align: center;">8</p> <p style="text-align: center;">Sentinel</p>
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\$97,485	\$111,268	\$147,574	\$94	\$2
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	GS> 50-TOU	GS >50-Intermediate	Street Light	Unmetered Scattered Load	Embedded Distributor
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	6,826.08	3.86	0.06	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	28,114.43	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	(178,190.55)	(21.06)	(0.31)	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	7,384.60	111.39	1.66	-
\$	-	-	-	-	-
\$	-	-	-	-	-
\$	-	-	-	-	-

\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	283,439.00	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	147,574	\$	94	\$	1

Allocation - Customer
Related

9 Unmetered Scattered Load	Total - Demand	1 Residential	2 GS <50	3 GS>50-Regular
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\$1	\$506,909	\$406,755	\$118,933	\$61,926
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Back-up/Standby Power	GS <50	GS>50-Regular	GS> 50-TOU	GS >50-Intermediate
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 375.09	\$ 25.71	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 369.77	\$ 537.85	\$ -	\$ 30.62
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 16,330.43	\$ 1,274.22	\$ -	\$ 38.70
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ (38.08)	\$ (6.99)	\$ -	\$ (382.69)
\$ -	\$ (88,532.39)	\$ (41,312.23)	\$ -	\$ (2,197.04)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 59,787.55	\$ 86,963.71	\$ -	\$ 4,950.90
\$ -	\$ 8,084.24	\$ 684.55	\$ -	\$ 798.64
\$ -	\$ 37,199.70	\$ 7,349.94	\$ -	\$ 831.24
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 26,466.61	\$ 1,814.24	\$ -	\$ -

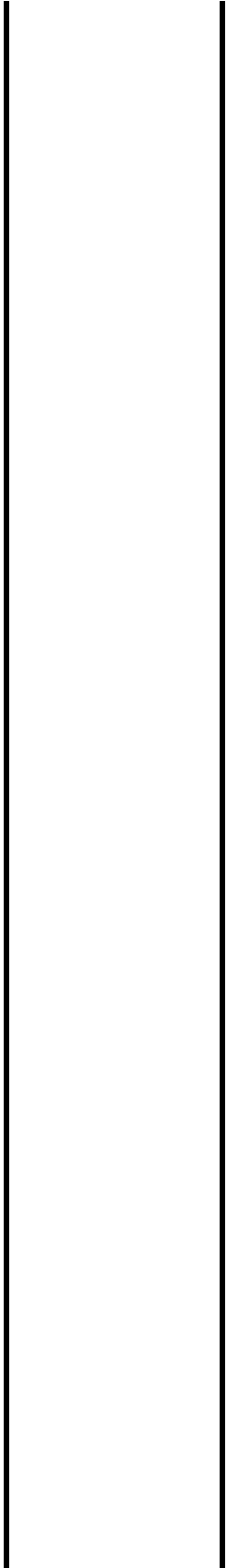
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	34,609.00	\$	2,930.60	\$	139.55
\$	-	\$	24,280.72	\$	1,664.40	\$	-
\$	-	\$	-	\$	-	\$	-
\$	-	\$	118,933	\$	61,926	\$	4,210

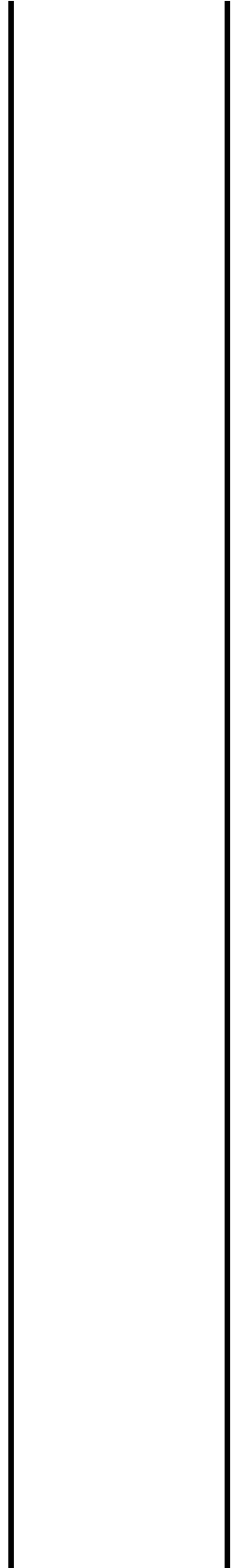
5	7	8	9	
GS >50- Intermediate	Street Light	Sentinel	Unmetered Scattered Load	Total - Customer

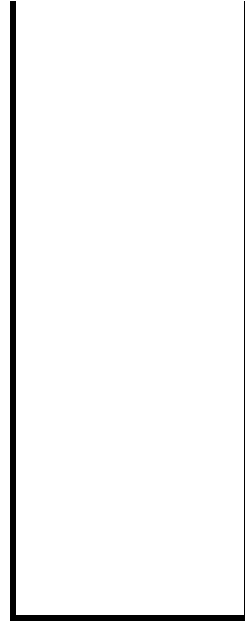
\$4,210	\$96,292	\$2,499	\$1,615	\$692,229
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Street Light	Unmetered Scattered Load	Embedded Distributor	Back-up/Standby Power	GS <50
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ 934.70	\$ 10.59	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ 40,694.38	\$ 460.94	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ (158,114.90)	\$ (1,790.95)	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	\$ (203,857.21)
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	-
\$ 75.00	\$ 525.00	\$ -	\$ -	\$ (2,191.54)
\$ -	\$ -	\$ -	\$ -	-
\$ -	\$ -	\$ -	\$ -	\$ (1,172.29)
\$ 65,953.09	\$ 747.04	\$ -	\$ -	-

\$	-	\$	-	\$	-	\$	(15,750.20)
\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	86,243.41	\$	976.87	\$	-	\$	-
\$	60,505.98	\$	685.34	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	96,292	\$	1,615	\$	-	\$	222,971







**Allocation of
Miscellaneous
Revenue**

1	2	3	5	7
Residential	GS <50	GS>50-Regular	GS >50- Intermediate	Street Light

\$	(17,164.24)	\$	-	\$	(16,325.43)	\$	(5,905.22)	\$	(66.91)
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
-\$	40,917	\$	-	-\$	52,376	-\$	23,859	-\$	316

Allocation of General
Plant and
Administration

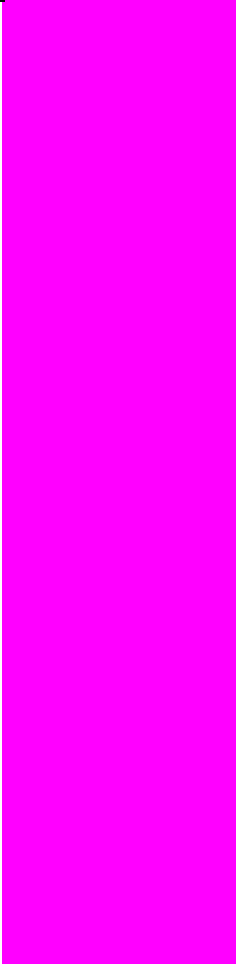
<p>8</p> <p>Sentinel</p>	<p>9</p> <p>Unmetered Scattered Load</p>	<p>Total - Mis</p>	<p>1</p> <p>Residential</p>	<p>2</p> <p>GS <50</p>
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\$	-	\$	-	\$	19,725.33	\$	21,496.25	\$	-
\$	-	\$	-	\$	175,865.41	\$	191,654.44	\$	-
\$	-	\$	-	\$	41,934.13	\$	19,299.84	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	556,097	\$	554,272	\$	-

3	5	7	8	9
GS>50-Regular	GS >50-Intermediate	Street Light	Sentinel	Unmetered Scattered Load

\$	20,445.74	\$	7,395.62	\$	83.80	\$	-	\$	-
\$	182,288.42	\$	65,937.21	\$	747.13	\$	-	\$	-
\$	16,958.84	\$	19,458.63	\$	464.95	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-	\$	-
\$	1,224,352	\$	84,451	\$	1,253	\$	-	\$	-

Total - A&G













\$3,488,388

\$1



	A	B	C	D	E	F	H
1	2006 COST ALLOCATION INFORMATION FILING						
2	Atikokan Hydro Inc.						
3	EB-2005-0335 EB-2006-0247						
4	June 22 2007						
5	Sheet 06 Composite Allocator Detail Worksheet - Second Run						
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24	Composite allocators						
25	Rate Base						
26							
27	1565	Conservation and Demand Management	\$0	\$0	\$0	\$0	\$0
28							
29	1805-1	Land Station >50 kV		\$0	\$0	\$0	\$0
30	1805-2	Land Station <50 kV		\$0	\$0	\$0	\$0
31	1805	Total	\$0	\$0	\$0	\$0	\$0
32							
33	1806-1	Land Rights Station >50 kV		\$0	\$0	\$0	\$0
34	1806-2	Land Rights Station <50 kV		\$0	\$0	\$0	\$0
35	1806	Total	\$0	\$0	\$0	\$0	\$0
36							
37	1808-1	Buildings and Fixtures > 50 kV		\$0	\$0	\$0	\$0
38	1808-2	Buildings and Fixtures < 50 KV		\$0	\$0	\$0	\$0
39	1808	Total	\$0	\$0	\$0	\$0	\$0
40							
41	1810-1	Leasehold Improvements >50 kV		\$0	\$0	\$0	\$0
42	1810-2	Leasehold Improvements <50 kV		\$0	\$0	\$0	\$0
43	1810	Total	\$0	\$0	\$0	\$0	\$0
44							
45	1815	Transformer Station Equipment - Normally Primary above 50 kV	\$0	\$0	\$0	\$0	\$0
46							
47	1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	\$16,304	\$4,699	\$2,058	\$2,046	\$7,385
48	1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	\$449,519	\$105,003	\$68,620	\$86,155	\$189,741
49	1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)	\$0	\$0	\$0	\$0	\$0
50	1820	Total	\$465,822	\$109,702	\$70,678	\$88,201	\$197,126
51							
52	1815 & 1820	Total	\$465,822	\$109,702	\$70,678	\$88,201	\$197,126
53							
54	1825-1	Storage Battery Equipment > 50 kV		\$0	\$0	\$0	\$0
55	1825-2	Storage Battery Equipment <50 kV		\$0	\$0	\$0	\$0
56	1825	Total	\$0	\$0	\$0	\$0	\$0
57							
58	1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
59	1830-4	Poles, Towers and Fixtures - Primary		\$51,853	\$33,886	\$42,545	\$93,698
60	1830-5	Poles, Towers and Fixtures - Secondary		\$67,053	\$43,819	\$44,537	\$0
61	1830	Total	\$377,391	\$118,906	\$77,705	\$87,082	\$93,698
62							
63	1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		\$0	\$0	\$0	\$0
64	1835-4	Overhead Conductors and Devices - Primary		\$0	\$0	\$0	\$0
65	1835-5	Overhead Conductors and Devices - Secondary		\$0	\$0	\$0	\$0
66	1835	Total	\$0	\$0	\$0	\$0	\$0
67							
68	1830 & 1835	Total	\$377,391	\$118,906	\$77,705	\$87,082	\$93,698
69							
70	1840-3	Underground Conduit - Bulk Delivery		\$0	\$0	\$0	\$0
71	1840-4	Underground Conduit - Primary		\$0	\$0	\$0	\$0
72	1840-5	Underground Conduit - Secondary		\$0	\$0	\$0	\$0
73	1840	Total	\$0	\$0	\$0	\$0	\$0
74							
75	1845-3	Underground Conductors and Devices Bulk Delivery		\$0	\$0	\$0	\$0
76	1845-4	Underground Conductors and Devices Primary		\$0	\$0	\$0	\$0

Demand Allocators				
	1	2	3	5
Demand Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate

	A	B	C	D	E	F	H
77	1845-5	Underground Conductors and Devices		\$0	\$0	\$0	\$0
78	1845	Secondary		\$0	\$0	\$0	\$0
79		Total	\$0	\$0	\$0	\$0	\$0
80	1840 & 1845	Total	\$0	\$0	\$0	\$0	\$0
81							
82	1850	Line Transformers	\$169,401	\$73,090	\$47,764	\$48,547	\$0
83							
84	1815- 1850	Total	\$1,012,614	\$301,698	\$196,147	\$223,830	\$290,824
85							
86	1855	Services	\$0	\$0	\$0	\$0	\$0
87							
88	1815- 1855	Total	\$1,012,614	\$301,698	\$196,147	\$223,830	\$290,824
89							
90	1860	Meters	\$0	\$0	\$0	\$0	\$0
91							
92	1815-1860	Total	\$1,012,614	\$301,698	\$196,147	\$223,830	\$290,824
93							
94	1565-1860	Total	\$1,012,614	\$301,698	\$196,147	\$223,830	\$290,824
95							
96		Total Demand And Customer	\$2,137,434	\$965,136	\$340,169	\$315,572	\$295,821
97		Accum Depreciation - NFA	(\$1,495,598)	(\$696,252)	(\$234,072)	(\$199,950)	(\$185,849)
98		Accum Depreciation - NFA ECC	(\$1,495,598)	(\$696,252)	(\$234,072)	(\$199,950)	(\$185,849)
99	NFA	Net Fixed Assets	\$641,836	\$268,884	\$106,097	\$115,623	\$109,972
100	NFA ECC	Net Fixed Assets Excluding Capital Contribution	\$641,836	\$268,884	\$106,097	\$115,623	\$109,972
101							
102							
103	Operating and Maintenance		Allocate all the costs to the O and M expenses before using it as a composite				
104							
105	Accounts						
106	5005	Operation Supervision and Engineering					
107	5010	Load Dispatching					
108	5012	Station Buildings and Fixtures Expense					
109	5014	Transformer Station Equipment - Operation Labour					
110	5015	Transformer Station Equipment - Operation Supplies and Expenses					
111	5016	Distribution Station Equipment - Operation Labour					
112	5017	Distribution Station Equipment - Operation Supplies and Expenses					
113	5020	Overhead Distribution Lines and Feeders - Operation Labour					
114	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
115	5030	Overhead Subtransmission Feeders - Operation					
116	5035	Overhead Distribution Transformers- Operation					
117	5040	Underground Distribution Lines and Feeders - Operation Labour					
118	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
119	5050	Underground Subtransmission Feeders - Operation					
120	5055	Underground Distribution Transformers - Operation					
121	5065	Meter Expense					
122	5070	Customer Premises - Operation Labour					
123	5075	Customer Premises - Materials and Expenses					
124	5085	Miscellaneous Distribution Expense					
125	5090	Underground Distribution Lines and Feeders - Rental Paid					
126	5095	Overhead Distribution Lines and Feeders - Rental Paid					
127	5096	Other Rent					
128	5105	Maintenance Supervision and Engineering					
129	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
130	5112	Maintenance of Transformer Station Equipment					
131	5114	Maintenance of Distribution Station Equipment					
132	5120	Maintenance of Poles, Towers and Fixtures					
133	5125	Maintenance of Overhead Conductors and Devices					
134	5130	Maintenance of Overhead Services					
135	5135	Overhead Distribution Lines and Feeders - Right of Way					
136	5145	Maintenance of Underground Conduit					

	A	B	C	D	E	F	H
137	5150	Maintenance of Underground Conductors and Devices					
138	5155	Maintenance of Underground Services					
139	5160	Maintenance of Line Transformers					
140	5175	Maintenance of Meters					
141	5305	Supervision					
142	5310	Meter Reading Expense					
143	5315	Customer Billing					
144	5320	Collecting					
145	5325	Collecting- Cash Over and Short					
146	5330	Collection Charges					
147	5335	Bad Debt Expense					
148	5340	Miscellaneous Customer Accounts Expenses					
149							
150	O&M DC	Total	\$131,769	\$40,513	\$26,440	\$29,872	\$34,941
151							
152	O&M	Total Demand and Customer	\$439,196	\$227,806	\$89,882	\$41,368	\$36,350
153							
154							
155	Accounts						
156	4705	Power Purchased	\$1,836,713	\$486,203	\$284,182	\$292,339	\$753,863
157	4708	Charges-WMS	\$211,091	\$55,879	\$32,661	\$33,598	\$86,641
158	4710	Cost of Power Adjustments	\$321,081	\$84,994	\$49,679	\$51,104	\$131,785
159	4712	Charges-One-Time	\$0	\$0	\$0	\$0	\$0
160	4714	Charges-NW	\$180,178	\$47,702	\$27,830	\$28,709	\$73,963
161	4716	Charges-CN	\$107,334	\$28,417	\$16,578	\$17,102	\$44,060
162	4730	Rural Rate Assistance Expense	\$40,302	\$10,669	\$6,236	\$6,415	\$16,542
163	5685	Independent Market Operator Fees and Penalties	\$79,615	\$33,353	\$13,161	\$14,342	\$13,641
164							
165	COP	Cost of Power	\$2,776,314	\$747,216	\$430,326	\$443,609	\$1,120,495
166							
167	Accounts						
168	5005	Operation Supervision and Engineering					
169	5010	Load Dispatching					
170	5012	Station Buildings and Fixtures Expense					
171	5014	Transformer Station Equipment - Operation Labour					
172	5015	Transformer Station Equipment - Operation Supplies and Expenses					
173	5016	Distribution Station Equipment - Operation Labour					
174	5017	Distribution Station Equipment - Operation Supplies and Expenses					
175	5020	Overhead Distribution Lines and Feeders - Operation Labour					
176	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses					
177	5030	Overhead Subtransmission Feeders - Operation					
178	5035	Overhead Distribution Transformers- Operation					
179	5040	Underground Distribution Lines and Feeders - Operation Labour					
180	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses					
181	5050	Underground Subtransmission Feeders - Operation					
182	5055	Underground Distribution Transformers - Operation					
183	5065	Meter Expense					
184	5070	Customer Premises - Operation Labour					
185	5075	Customer Premises - Materials and Expenses					
186	5085	Miscellaneous Distribution Expense					
187	5090	Underground Distribution Lines and Feeders - Rental Paid					
188	5095	Overhead Distribution Lines and Feeders - Rental Paid					
189	5096	Other Rent					
190	5105	Maintenance Supervision and Engineering					
191	5110	Maintenance of Buildings and Fixtures - Distribution Stations					
192	5112	Maintenance of Transformer Station Equipment					
193	5114	Maintenance of Distribution Station Equipment					
194	5120	Maintenance of Poles, Towers and Fixtures					
195	5125	Maintenance of Overhead Conductors and Devices					
196	5130	Maintenance of Overhead Services					
197	5135	Maintenance of Overhead Lines and Feeders - Right of Way					

	A	B	C	D	E	F	H
198	5145	Maintenance of Underground Conduit					
199	5150	Maintenance of Underground Conductors and Devices					
200	5155	Maintenance of Underground Services					
201	5160	Maintenance of Line Transformers					
202	5175	Maintenance of Meters					
203	5305	Supervision					
204	5310	Meter Reading Expense					
205	5315	Customer Billing					
206	5320	Collecting					
207	5325	Collecting- Cash Over and Short					
208	5330	Collection Charges					
209	5335	Bad Debt Expense					
210	5340	Miscellaneous Customer Accounts Expenses					
211	5405	Supervision					
212	5410	Community Relations - Sundry					
213	5415	Energy Conservation					
214	5420	Community Safety Program					
215	5425	Miscellaneous Customer Service and Informational Expenses					
216	5505	Supervision					
217	5510	Demonstrating and Selling Expense					
218	5515	Advertising Expense					
219	5520	Miscellaneous Sales Expense					
220	5605	Executive Salaries and Expenses					
221	5610	Management Salaries and Expenses					
222	5615	General Administrative Salaries and Expenses					
223	5620	Office Supplies and Expenses					
224	5625	Administrative Expense Transferred Credit					
225	5630	Outside Services Employed					
226	5635	Property Insurance					
227	5640	Injuries and Damages					
228	5645	Employee Pensions and Benefits					
229	5650	Franchise Requirements					
230	5655	Regulatory Expenses					
231	5660	General Advertising Expenses					
232	5665	Miscellaneous General Expenses					
233	5670	Rent					
234	5675	Maintenance of General Plant					
235	5680	Electrical Safety Authority Fees					
236	6105	Taxes Other Than Income Taxes					
237	6205	Donations					
238	6210	Life Insurance					
239	6215	Penalties					
240	6225	Other Deductions					
241							
242		OM&A Expenses	\$650,445	\$336,746	\$132,865	\$61,810	\$54,396
243							
244							
245							
246							
247							
248		Grouping of Operating and Maintenance Distribution Costs (lines 106 - 148)					
249							
250		1808	\$ -	\$ -	\$ -	\$ -	\$ -
251		1815	\$ -	\$ -	\$ -	\$ -	\$ -
252		1820	\$ 16,131	\$ 3,799	\$ 2,447	\$ 3,054	\$ 6,826
253		1830	\$ -	\$ -	\$ -	\$ -	\$ -
254		1835	\$ -	\$ -	\$ -	\$ -	\$ -
255		1840	\$ -	\$ -	\$ -	\$ -	\$ -
256		1845	\$ -	\$ -	\$ -	\$ -	\$ -
257		1850	\$ 2,401	\$ 1,036	\$ 677	\$ 688	\$ -
258		1855	\$ -	\$ -	\$ -	\$ -	\$ -
259		1860	\$ -	\$ -	\$ -	\$ -	\$ -
260		1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -
261		1830 & 1835	\$ 113,238	\$ 35,678	\$ 23,316	\$ 26,129	\$ 28,114
262		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -
263		BCP	\$ -	\$ -	\$ -	\$ -	\$ -
264		BDHA	\$ -	\$ -	\$ -	\$ -	\$ -
265		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -
266		CCA	\$ -	\$ -	\$ -	\$ -	\$ -
267		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -
268		CEN	\$ -	\$ -	\$ -	\$ -	\$ -
269		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -
270		CREV	\$ -	\$ -	\$ -	\$ -	\$ -
271		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -
272		CWMC	\$ -	\$ -	\$ -	\$ -	\$ -
273		CWMR	\$ -	\$ -	\$ -	\$ -	\$ -
274		CWNB	\$ -	\$ -	\$ -	\$ -	\$ -
275		DCP	\$ -	\$ -	\$ -	\$ -	\$ -
276		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -
277		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -
278		Atikokan Hydro Inc 2008-0014	\$ -	\$ -	\$ -	\$ -	\$ 51
279		NFA ECC	\$ -	\$ -	\$ -	\$ -	\$ -
280		O&M	\$ -	\$ -	\$ -	\$ -	\$ -

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281		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
282		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
283		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	
284								
285		Total	\$ 131,769	\$ 40,513	\$ 26,440	\$ 29,872	\$ 34,941	
286								
287								
288								
289		Grouping of OM&A (lines 168 - 240)	Demand Allocators					
290			Demand Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate	
291		1808	\$ -	\$ -	\$ -	\$ -	\$ -	
292		1815	\$ -	\$ -	\$ -	\$ -	\$ -	
293		1820	\$ 16,131	\$ 3,799	\$ 2,447	\$ 3,054	\$ 6,826	
294		1830	\$ -	\$ -	\$ -	\$ -	\$ -	
295		1835	\$ -	\$ -	\$ -	\$ -	\$ -	
296		1840	\$ -	\$ -	\$ -	\$ -	\$ -	
297		1845	\$ -	\$ -	\$ -	\$ -	\$ -	
298		1850	\$ 6,002	\$ 3,267	\$ 1,052	\$ 714	\$ -	
299		1855	\$ -	\$ -	\$ -	\$ -	\$ -	
300		1860	\$ 1,920	\$ 982	\$ 370	\$ 538	\$ 31	
301		1815-1855	\$ -	\$ -	\$ -	\$ -	\$ -	
302		1830 & 1835	\$ 270,216	\$ 132,805	\$ 39,646	\$ 27,404	\$ 28,153	
303		1840 & 1845	\$ -	\$ -	\$ -	\$ -	\$ -	
304		BCP	\$ -	\$ -	\$ -	\$ -	\$ -	
305		BDHA	\$ -466	\$ -38	\$ -38	\$ -7	\$ -383	
306		Break Out	\$ -	\$ -	\$ -	\$ -	\$ -	
307		CCA	\$ -	\$ -	\$ -	\$ -	\$ -	
308		CDMPP	\$ -	\$ -	\$ -	\$ -	\$ -	
309		CEN	\$ -	\$ -	\$ -	\$ -	\$ -	
310		CEN EWMP	\$ -	\$ -	\$ -	\$ -	\$ -	
311		CREV	\$ -	\$ -	\$ -	\$ -	\$ -	
312		CWCS	\$ -	\$ -	\$ -	\$ -	\$ -	
313		CWMC	\$ 5,822	\$ 2,977	\$ 1,121	\$ 1,631	\$ 93	
314		CWMR	\$ 35,271	\$ 25,703	\$ 8,084	\$ 685	\$ 799	
315		CWNB	\$ 104,300	\$ 58,312	\$ 37,200	\$ 7,350	\$ 831	
316		DCP	\$ -	\$ -	\$ -	\$ -	\$ -	
317		LPHA	\$ -	\$ -	\$ -	\$ -	\$ -	
318		LTNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
319		NFA	\$ -	\$ -	\$ -	\$ -	\$ -	
320		NFA ECC	\$ 6,345	\$ 2,658	\$ 1,049	\$ 1,143	\$ 1,087	
321		O&M	\$ 204,905	\$ 106,282	\$ 41,934	\$ 19,300	\$ 16,959	
322		PNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
323		SNCP	\$ -	\$ -	\$ -	\$ -	\$ -	
324		TCP	\$ -	\$ -	\$ -	\$ -	\$ -	
325								
326		Total	\$ 650,445	\$ 336,746	\$ 132,865	\$ 61,810	\$ 54,396	
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22				Customer Allocators						
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	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate		
23										
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27	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
28										
29	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
31	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
32										
33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
36										
37	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
38	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
39	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
40										
41	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
42	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
43	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
44										
45	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
46										
47	\$111	\$3	\$2	\$0	\$0	\$0	\$0	\$0		
48	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
50	\$111	\$3	\$2	\$0	\$0	\$0	\$0	\$0		
51										
52	\$111	\$3	\$2	\$0	\$0	\$0	\$0	\$0		
53										
54	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
55	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
56	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
57										
58	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
59	\$0	\$0	\$0	\$332,972	\$205,840	\$34,609	\$2,931	\$140		
60	\$0	\$0	\$0	\$233,114	\$144,412	\$24,281	\$1,664	\$0		
61	\$0	\$0	\$0	\$566,087	\$350,251	\$58,890	\$4,595	\$140		
62										
63	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
64	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
66	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
67										
68	\$0	\$0	\$0	\$566,087	\$350,251	\$58,890	\$4,595	\$140		
69										
70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
71	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
73	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
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75	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
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77	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
78	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
79								
80	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
81								
82	\$0	\$0	\$0	\$254,101	\$157,412	\$26,467	\$1,814	\$0
83								
84	\$111	\$3	\$2	\$820,187	\$507,664	\$85,356	\$6,409	\$140
85								
86	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87								
88	\$111	\$3	\$2	\$820,187	\$507,664	\$85,356	\$6,409	\$140
89								
90	\$0	\$0	\$0	\$304,632	\$155,775	\$58,666	\$85,333	\$4,858
91								
92	\$111	\$3	\$2	\$1,124,820	\$663,439	\$144,023	\$91,742	\$4,998
93								
94	\$111	\$3	\$2	\$1,124,820	\$663,439	\$144,023	\$91,742	\$4,998
95								
96	\$212,814	\$5,510	\$2,411					
97	(\$173,035)	(\$4,480)	(\$1,960)					
98	(\$173,035)	(\$4,480)	(\$1,960)					
99	\$39,779	\$1,030	\$451					
100	\$39,779	\$1,030	\$451					
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150	\$4	\$0	\$0	\$262,232	\$187,293	\$63,442	\$11,496	\$1,409
151								
152	\$41,708	\$1,085	\$997					
153								
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155								
156	\$19,496	\$374	\$256	\$1,836,713				
157	\$2,241	\$43	\$29	\$211,091				
158	\$3,408	\$65	\$45	\$321,081				
159	\$0	\$0	\$0	\$0				
160	\$1,913	\$37	\$25	\$180,178				
161	\$1,139	\$22	\$15	\$107,334				
162	\$428	\$8	\$6	\$40,302				
163	\$4,934	\$128	\$56	\$79,615				
164								
165	\$33,560	\$676	\$432	\$2,776,314				
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241								
242	\$61,560	\$1,602	\$1,466	\$650,445				
243								
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246								
247					Customer Allocators			
248	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate
249								
250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
251	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
257	\$ -	\$ -	\$ -	\$ 2,632	\$ 2,231	\$ 375	\$ 26	\$ -
258	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
259	\$ -	\$ -	\$ -	\$ 1,889	\$ 982	\$ 370	\$ 538	\$ 31
260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
261	\$ -	\$ -	\$ -	\$ 114,731	\$ 97,127	\$ 16,330	\$ 1,274	\$ 39
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272	\$ -	\$ -	\$ -	\$ 5,729	\$ 2,977	\$ 1,121	\$ 1,631	\$ 93
273	\$ -	\$ -	\$ -	\$ 34,472	\$ 25,703	\$ 8,084	\$ 685	\$ 799
274	\$ -	\$ -	\$ -	\$ 102,862	\$ 58,312	\$ 37,200	\$ 7,350	\$ 831
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285	\$ 4	\$ 0	\$ 0	\$ 262,232	\$ 187,293	\$ 63,442	\$ 11,496	\$ 1,409
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288					Customer Allocators			
	Street Light	Sentinel	Unmetered Scattered Load	Customer Total	Residential	GS <50	GS>50-Regular	GS >50-Intermediate
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292	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
293	\$ 4	\$ 0	\$ 0	\$ 16,131	\$ -	\$ -	\$ -	\$ -
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298	\$ 935	\$ 24	\$ 11	\$ 6,002	\$ -	\$ -	\$ -	\$ -
299	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300	\$ -	\$ -	\$ -	\$ 1,920	\$ -	\$ -	\$ -	\$ -
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302	\$ 40,694	\$ 1,054	\$ 461	\$ 270,216	\$ -	\$ -	\$ -	\$ -
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315	\$ 75	\$ 7	\$ 525	\$ 104,300	\$ -	\$ -	\$ -	\$ -
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320	\$ 393	\$ 10	\$ 4	\$ 6,345	\$ -	\$ -	\$ -	\$ -
321	\$ 19,459	\$ 506	\$ 465	\$ 204,905	\$ -	\$ -	\$ -	\$ -
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48		\$0	\$0	\$0	\$449,519							
49		\$0	\$0	\$0	\$0							
50		\$0	\$0	\$0	\$465,822							
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59		\$86,243	\$2,233	\$977	\$332,972							
60		\$60,506	\$1,566	\$685	\$233,114							
61		\$146,749	\$3,799	\$1,662	\$943,478							
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68		\$146,749	\$3,799	\$1,662	\$943,478							
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82	\$65,953	\$1,708	\$747	\$423,501								
83												
84	\$212,702	\$5,507	\$2,409	\$1,832,801								
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86	\$0	\$0	\$0	\$0								
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88	\$212,702	\$5,507	\$2,409	\$1,832,801								
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90	\$0	\$0	\$0	\$304,632								
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92	\$212,702	\$5,507	\$2,409	\$2,137,434								
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261	\$	40,694	\$	1,054	\$	461	\$		\$			
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Section 10 - General Notes											
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Description		Quantity	Unit	Material Code	Material Name	Material Description	Material Unit	Material Code	Material Name	Material Description	Material Unit	Material Code	Material Name	Material Description	Material Unit
1	Concrete	1000	m ³	1000	Concrete	Concrete	m ³	1000	Concrete	Concrete	m ³	1000	Concrete	Concrete	m ³
2	Rebar	1000	m	1000	Rebar	Rebar	m	1000	Rebar	Rebar	m	1000	Rebar	Rebar	m
3	Formwork	1000	m ²	1000	Formwork	Formwork	m ²	1000	Formwork	Formwork	m ²	1000	Formwork	Formwork	m ²
4	Excavation	1000	m ³	1000	Excavation	Excavation	m ³	1000	Excavation	Excavation	m ³	1000	Excavation	Excavation	m ³
5	Backfill	1000	m ³	1000	Backfill	Backfill	m ³	1000	Backfill	Backfill	m ³	1000	Backfill	Backfill	m ³
6	Gravel	1000	m ³	1000	Gravel	Gravel	m ³	1000	Gravel	Gravel	m ³	1000	Gravel	Gravel	m ³
7	Sand	1000	m ³	1000	Sand	Sand	m ³	1000	Sand	Sand	m ³	1000	Sand	Sand	m ³
8	Asphalt	1000	m ²	1000	Asphalt	Asphalt	m ²	1000	Asphalt	Asphalt	m ²	1000	Asphalt	Asphalt	m ²
9	Paint	1000	kg	1000	Paint	Paint	kg	1000	Paint	Paint	kg	1000	Paint	Paint	kg
10	Bricks	1000	m ³	1000	Bricks	Bricks	m ³	1000	Bricks	Bricks	m ³	1000	Bricks	Bricks	m ³
11	Block	1000	m ³	1000	Block	Block	m ³	1000	Block	Block	m ³	1000	Block	Block	m ³
12	Roofing	1000	m ²	1000	Roofing	Roofing	m ²	1000	Roofing	Roofing	m ²	1000	Roofing	Roofing	m ²
13	Insulation	1000	m ³	1000	Insulation	Insulation	m ³	1000	Insulation	Insulation	m ³	1000	Insulation	Insulation	m ³
14	Windows	1000	m ²	1000	Windows	Windows	m ²	1000	Windows	Windows	m ²	1000	Windows	Windows	m ²
15	Doors	1000	m ²	1000	Doors	Doors	m ²	1000	Doors	Doors	m ²	1000	Doors	Doors	m ²
16	Plumbing	1000	m	1000	Plumbing	Plumbing	m	1000	Plumbing	Plumbing	m	1000	Plumbing	Plumbing	m
17	Electrical	1000	m	1000	Electrical	Electrical	m	1000	Electrical	Electrical	m	1000	Electrical	Electrical	m
18	HVAC	1000	m	1000	HVAC	HVAC	m	1000	HVAC	HVAC	m	1000	HVAC	HVAC	m
19	Interior	1000	m ²	1000	Interior	Interior	m ²	1000	Interior	Interior	m ²	1000	Interior	Interior	m ²
20	Exterior	1000	m ²	1000	Exterior	Exterior	m ²	1000	Exterior	Exterior	m ²	1000	Exterior	Exterior	m ²

USoA A/C #	Accounts	Categorization		
		Demand	Customer	Customer Component
	Distribution Plant			
1805	Land	DCP		0%
1805-1	Land Station >50 kV	TCP		0%
1805-2	Land Station <50 kV	DCP		0%
1806	Land Rights	DCP		0%
1806-1	Land Rights Station >50 kV	TCP		0%
1806-2	Land Rights Station <50 kV	DCP		0%
1808	Buildings and Fixtures	DCP		0%
1808-1	Buildings and Fixtures > 50 kV	TCP		0%
1808-2	Buildings and Fixtures < 50 kV	DCP		0%
1810	Leasehold Improvements	DCP		0%
1810-1	Leasehold Improvements >50 kV	TCP		0%
1810-2	Leasehold Improvements <50 kV	DCP		0%
1815	Transformer Station Equipment - Normally Primary above 50 kV	TCP		0%
1820	Distribution Station Equipment - Normally Primary below 50 kV	DCP		0%
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)	DCP		0%
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)	PNCP		0%
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		CEN	100%
1825	Storage Battery Equipment	DCP		0%
1825-1	Storage Battery Equipment > 50 kV	TCP		0%
1825-2	Storage Battery Equipment <50 kV	DCP		0%
1830	Poles, Towers and Fixtures	DNCP	CCA	60%
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery	BCP		0%
1830-4	Poles, Towers and Fixtures - Primary	PNCP	CCP	60%
1830-5	Poles, Towers and Fixtures - Secondary	SNCP	CCS	60%
1835	Overhead Conductors and Devices	DNCP	CCA	60%
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery	BCP		0%
1835-4	Overhead Conductors and Devices - Primary	PNCP	CCP	60%
1835-5	Overhead Conductors and Devices - Secondary	SNCP	CCS	60%
1840	Underground Conduit	DNCP	CCA	60%
1840-3	Underground Conduit - Bulk Delivery	BCP		0%
1840-4	Underground Conduit - Primary	PNCP	CCP	60%
1840-5	Underground Conduit - Secondary	SNCP	CCS	60%
1845	Underground Conductors and Devices	DNCP	CCA	60%
1845-3	Underground Conductors and Devices - Bulk Delivery	BCP		0%
1845-4	Underground Conductors and Devices - Primary	PNCP	CCP	60%
1845-5	Underground Conductors and Devices - Secondary	SNCP	CCS	60%
1850	Line Transformers	LTNCP	CCLT	60%
1855	Services		CWCS	100%
1860	Meters		CWMC	100%
1565	Conservation and Demand Management Niskayun Hydro, Inc 2009-0014 Expenditures and Recoveries		CDMPP	100%
	Accumulated Amortization			

2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	See I4 BO Assets		
	Operation			
5005	Operation Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5010	Load Dispatching	1815-1855 D	1815-1855 C	60%
5012	Station Buildings and Fixtures Expense	1808 D		0%
5014	Transformer Station Equipment - Operation Labour	1815 D		0%
5015	Transformer Station Equipment - Operation Supplies and Expenses	1815 D		0%
5016	Distribution Station Equipment - Operation Labour	1820 D		0%
5017	Distribution Station Equipment - Operation Supplies and Expenses	1820 D		0%
5020	Overhead Distribution Lines and Feeders - Operation Labour	1830 & 1835 D	1830 & 1835 C	60%
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	1830 & 1835 D	1830 & 1835 C	60%
5030	Overhead Subtransmission Feeders - Operation	1830 & 1835 D		0%
5035	Overhead Distribution Transformers-Operation	1850 D	1850 C	60%
5040	Underground Distribution Lines and Feeders - Operation Labour	1840 & 1845 D	1840 & 1845 C	60%
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	1840 & 1845 D	1840 & 1845 C	60%
5050	Underground Subtransmission Feeders - Operation	1840 & 1845 D		0%
5055	Underground Distribution Transformers - Operation	1850 D	1850 C	60%
5065	Meter Expense		CWMC	100%
5070	Customer Premises - Operation Labour		CCA	100%
5075	Customer Premises - Materials and Expenses		CCA	100%
5085	Miscellaneous Distribution Expense	1815-1855 D	1815-1855 C	60%
5090	Underground Distribution Lines and Feeders - Rental Paid	1840 & 1845 D	1840 & 1845 C	60%
5095	Overhead Distribution Lines and Feeders - Rental Paid	1830 & 1835 D	1830 & 1835 C	60%
	Maintenance			
5105	Maintenance Supervision and Engineering	1815-1855 D	1815-1855 C	60%
5110	Maintenance of Buildings and Fixtures - Distribution Stations	1808 D		0%
5112	Maintenance of Transformer Station Equipment	1815 D		0%
5114	Maintenance of Distribution Station Equipment	1820 D		0%
5120	Maintenance of Poles, Towers and Fixtures	1830 D	1830 C	60%
5125	Maintenance of Overhead Conductors and Devices	1835 D	1835 C	60%
5130	Maintenance of Overhead Services		1855 C	100%
5135	Overhead Distribution Lines and Feeders - Right of Way	1830 & 1835 D	1830 & 1835 C	60%
5145	Maintenance of Underground Conduit	1840 D	1840 C	60%
5150	Maintenance of Underground Conductors and Devices	1845 D	1845 C	60%

5155	Maintenance of Underground Services		1855 C	100%
5160	Maintenance of Line Transformers	1850 D	1850 C	60%
5175	Maintenance of Meters		1860 C	100%

2006 COST ALLOCATION INFORMATION FILING
Atikokan Hydro Inc.
EB-2005-0335 EB-2006-0247
June 22 2007
Sheet E2 Allocator Worksheet - Second Run

	Explanation	ID and Factors	Total	1	2	3	5	7	8
				Residential	GS <50	GS>50- Regular	GS >50- Intermediate	Street Light	Sentinel
17	Demand Allocators								
19	1 cp								
20	Transformation CP	TCP1	100.00%	33.45%	12.34%	11.40%	41.04%	1.72%	0.04%
21	Bulk Delivery (SubTransmission) CP	BCP1	100.00%	33.45%	12.34%	11.40%	41.04%	1.72%	0.04%
22	Distribution CP (Total System)	DCP1	100.00%	33.45%	12.34%	11.40%	41.04%	1.72%	0.04%
24	4 cp								
25	Transformation CP	TCP4	100.00%	28.82%	12.62%	12.55%	45.29%	0.68%	0.02%
26	Bulk Delivery (SubTransmission) CP	BCP4	100.00%	28.82%	12.62%	12.55%	45.29%	0.68%	0.02%
27	Distribution CP (Total System)	DCP4	100.00%	28.82%	12.62%	12.55%	45.29%	0.68%	0.02%
29	12 cp								
30	Transformation CP	TCP12	100.00%	31.43%	15.35%	17.55%	34.79%	0.84%	0.02%
31	Bulk Delivery (SubTransmission) CP	BCP12	100.00%	31.43%	15.35%	17.55%	34.79%	0.84%	0.02%
32	Distribution CP (Total System)	DCP12	100.00%	31.43%	15.35%	17.55%	34.79%	0.84%	0.02%
34	NON CO_INCIDENT PEAK								
35	1 NCP								
36	Distribution NCP (Total System)	DNCP1	100.00%	24.58%	15.45%	19.90%	40.06%	0.00%	0.00%
37	Primary NCP	PNCP1	100.00%	24.58%	15.45%	19.90%	40.06%	0.00%	0.00%
38	Line Transformer NCP	LTNCP1	100.00%	43.79%	27.52%	28.69%	0.00%	0.00%	0.00%
39	Secondary NCP	SNCP1	100.00%	43.79%	27.52%	28.69%	0.00%	0.00%	0.00%
41	4 NCP								
42	Distribution NCP (Total System)	DNCP4	100.00%	23.36%	15.27%	19.17%	42.21%	0.00%	0.00%
43	Primary NCP	PNCP4	100.00%	23.36%	15.27%	19.17%	42.21%	0.00%	0.00%
44	Line Transformer NCP	LTNCP4	100.00%	43.15%	28.20%	28.66%	0.00%	0.00%	0.00%
45	Secondary NCP	SNCP4	100.00%	43.15%	28.20%	28.66%	0.00%	0.00%	0.00%
47	12 NCP								
48	Distribution NCP (Total System)	DNCP12	100.00%	25.15%	17.81%	21.17%	35.86%	0.00%	0.00%
49	Primary NCP	PNCP12	100.00%	25.15%	17.81%	21.17%	35.86%	0.00%	0.00%
50	Line Transformer NCP	LTNCP12	100.00%	41.84%	29.64%	28.52%	0.00%	0.00%	0.00%
51	Secondary NCP	SNCP12	100.00%	41.84%	29.64%	28.52%	0.00%	0.00%	0.00%
53	Demand Allocators - Composite								
55	DEMAND 1815-1855	1815-1855 D	100.00%	29.79%	19.37%	22.10%	28.72%	0.01%	0.00%
56	DEMAND 1808	1808 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
57	DEMAND 1815	1815 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
58	DEMAND 1820	1820 D	100.00%	23.55%	15.17%	18.93%	42.32%	0.02%	0.00%
		1815 & 1820							
59	DEMAND 1815 & 1820	D	100.00%	23.55%	15.17%	18.93%	42.32%	0.02%	0.00%
60	DEMAND 1830	1830 D	100.00%	31.51%	20.59%	23.07%	24.83%	0.00%	0.00%
61	DEMAND 1835	1835 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1830 & 1835							
62	DEMAND 1830 & 1835	D	100.00%	31.51%	20.59%	23.07%	24.83%	0.00%	0.00%
63	DEMAND 1840	1840 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
64	DEMAND 1845	1845 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		1840 & 1845							
65	DEMAND 1840 & 1845	D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
66	DEMAND 1850	1850 D	100.00%	43.15%	28.20%	28.66%	0.00%	0.00%	0.00%
67	DEMAND 1855	1855 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
68	DEMAND 1860	1860 D	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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73	0.01%			
74	0.00%			
75	0.01%			
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77	0.02%			
78	0.00%			
79	0.13%			
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81	0.67%			
82	1.09%			
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86	0.29%			
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88	0.29%			
89	0.29%			
90	0.29%			
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92	0.25%			
93	0.00%			
94	0.00%			
95	0.50%			
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99	0.29%			
100	0.00%			
101	0.00%			
102	0.00%			
103	0.00%			
104	0.29%			
105	0.00%			
106	0.29%			
107	0.00%			
108	0.00%			
109	0.00%			
110	0.29%			
111	0.00%			
112	0.00%			
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115	0.07%			
116	0.07%			
117	0.23%			
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2008 COST ALLOCATION INFORMATION									
Atikokan Hydro Inc.									
E8-0005-0339 E8-0006-0477									
June 22 2007									
Sheet 23 Demand Allocation Worksheet - Demand Run									
PLCC DATA									
Customer	Total	1	2	3	5	7	8	9	0
Class		Residential	GS CB	GS-Dr Register	GS-Dr Interconnect	Street Light	Sanitary	Unmetered	Scattered Load
CGA	2,286	1,475	248	21	1	418	16	7	
CGB	2,286	1,475	248	21	1	418	16	7	
CGP	2,286	1,475	248	21	1	418	16	7	
CGT	2,281	1,475	248	17	0	418	16	7	
INCP	2,281	1,475	248	17	0	418	16	7	
PLCC-CGA	154	100	0	0	0	247	6	3	
PLCC-CGB	154	100	0	0	0	247	6	3	
PLCC-CGP	154	100	0	0	0	247	6	3	
PLCC-CGT	150	100	0	0	0	247	6	3	
PLCC-CGB	152	100	0	7	0	247	6	3	
INCP	9,859	2,839	1,494	1,504	2,674	132	3	1	
INCP1	9,859	2,839	1,494	1,504	2,674	132	3	1	
INCP2	9,859	2,839	1,494	1,460	0	132	3	1	
INCP3	9,859	2,839	1,494	1,460	0	132	3	1	
PLCC-INCP	9,855	2,219	1,395	1,796	3,614	0	0	0	
INCP1A	9,855	2,219	1,395	1,796	3,614	0	0	0	
INCP1B	9,857	2,219	1,395	1,454	0	0	0	0	
INCP1C	9,857	2,219	1,395	1,460	0	0	0	0	
INCP	37,233	10,289	5,585	6,547	14,347	328	13	3	
INCP1	37,233	10,289	5,585	6,547	14,347	328	13	3	
INCP2	37,233	10,289	5,585	6,300	0	328	13	3	
INCP3	37,233	10,289	5,585	6,300	0	328	13	3	
PLCC-INCP	33,985	7,839	5,188	6,514	14,346	0	0	0	
INCP1A	33,985	7,839	5,188	6,514	14,346	0	0	0	
INCP1B	33,989	7,839	5,188	6,271	0	0	0	0	
INCP1C	33,989	7,839	5,188	6,271	0	0	0	0	
INCP2	83,874	25,682	14,366	15,762	28,520	1,585	40	9	
INCP12	83,874	25,682	14,366	15,762	28,520	1,585	40	9	
INCP13	84,411	25,682	14,366	12,750	0	1,585	40	9	
INCP14	84,411	25,682	14,366	12,750	0	1,585	40	9	
PLCC-INCP	73,964	18,832	13,175	15,661	26,528	0	0	0	
INCP12A	73,964	18,832	13,175	15,661	26,528	0	0	0	
INCP12B	84,415	18,832	13,175	12,678	0	0	0	0	
INCP12C	84,415	18,832	13,175	12,678	0	0	0	0	

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Expenditures and Recoveries	dp		
1608	Franchises and Consents	Other Distribution Assets	gp		
1805	Land		dp	DDCP	
1805-1	Land Station >50 kV		dp	TCP	TCP4
1805-2	Land Station <50 kV		dp	DCP	DCP4
1806	Land Rights		dp	DDCP	
1806-1	Land Rights Station >50 kV		dp	TCP	TCP4
1806-2	Land Rights Station <50 kV		dp	DCP	DCP4
1808	Buildings and Fixtures		dp	DDCP	
1808-1	Buildings and Fixtures > 50 kV		dp	TCP	TCP4
1808-2	Buildings and Fixtures < 50 KV		dp	DCP	DCP4
1810	Leasehold Improvements		dp	DDCP	
1810-1	Leasehold Improvements >50 kV		dp	TCP	TCP4
1810-2	Leasehold Improvements <50 kV		dp	DCP	DCP4
1815	Transformer Station Equipment - Normally Primary above 50 kV		dp	TCP	TCP4
1820	Distribution Station Equipment - Normally Primary below 50 kV		dp	DCP	DCP4
1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)		dp	DCP	DCP4
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)		dp	PNCP	PNCP4
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)		dp		
1825	Storage Battery Equipment		dp	DDCP	
1825-1	Storage Battery Equipment > 50 kV		dp	TCP	TCP4
1825-2	Storage Battery Equipment <50 kV		dp	DCP	DCP4
1830	Poles, Towers and Fixtures		dp	DDNCP	
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery		dp	BCP	BCP4
1830-4	Poles, Towers and Fixtures - Primary		dp	PNCP	PNCP4

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1830-5	Poles, Towers and Fixtures - Secondary		dp	SNCP	SNCP4
1835	Overhead Conductors and Devices		dp	DDNCP	
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery		dp	BCP	BCP4
1835-4	Overhead Conductors and Devices - Primary		dp	PNCP	PNCP4
1835-5	Overhead Conductors and Devices - Secondary		dp	SNCP	SNCP4
1840	Underground Conduit		dp	DDNCP	
1840-3	Underground Conduit - Bulk Delivery	Land and Buildings	dp	BCP	BCP4
1840-4	Underground Conduit - Primary	Land and Buildings	dp	PNCP	PNCP4
1840-5	Underground Conduit - Secondary	Land and Buildings	dp	SNCP	SNCP4
1845	Underground Conductors and Devices	Land and Buildings	dp	DDNCP	
1845-3	Underground Conductors and Devices - Bulk Delivery	TS Primary Above 50	dp	BCP	BCP4
1845-4	Underground Conductors and Devices - Primary	DS	dp	PNCP	PNCP4
1845-5	Underground Conductors and Devices - Secondary	Other Distribution Assets	dp	SNCP	SNCP4
1850	Line Transformers	Poles, Wires	dp	LTNCP	LTNCP4
1855	Services	Services and Meters	dp		
1860	Meters	Services and Meters	dp		
1905	Land	Land and Buildings	gp		
1906	Land Rights	Land and Buildings	gp		
1908	Buildings and Fixtures	General Plant	gp		
1910	Leasehold Improvements	General Plant	gp		
1915	Office Furniture and Equipment	Equipment	gp		
1920	Computer Equipment - Hardware	IT Assets	gp		
1925	Computer Software	IT Assets	gp		
1930	Transportation Equipment	Equipment	gp		
1935	Stores Equipment	Equipment	gp		
1940	Tools, Shop and Garage Equipment	Equipment	gp		
1945	Measurement and Testing Equipment	Equipment	gp		
1950	Power Operated Equipment	Equipment	gp		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
1955	Communication Equipment	Equipment	gp		
1960	Miscellaneous Equipment	Equipment	gp		
1970	Load Management Controls - Customer Premises	Other Distribution Assets	gp		
1975	Load Management Controls - Utility Premises	Other Distribution Assets	gp		
1980	System Supervisory Equipment	Other Distribution Assets	gp		
1990	Other Tangible Property	Other Distribution Assets	gp		
1995	Contributions and Grants - Credit	Contributions and Grants	co		Break out
2005	Property Under Capital Leases	Other Distribution Assets	gp		
2010	Electric Plant Purchased or Sold	Other Distribution Assets	gp		
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	accum dep		Break out
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	accum dep		Break out
3046	Balance Transferred From Income	Equity	NI		
4080	Distribution Services Revenue	Distribution Services Revenue	CREV		
4082	Retail Services Revenues	Other Distribution Revenue	mi		
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	mi		
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	mi		
4205	Interdepartmental Rents	Other Distribution Revenue	mi		
4210	Rent from Electric Property	Other Distribution Revenue	mi		
4215	Other Utility Operating Income	Other Distribution Revenue	mi		
4220	Other Electric Revenues	Other Distribution Revenue	mi		
4225	Late Payment Charges	Late Payment Charges	mi		
4235	Miscellaneous Service Revenues	Specific Service Charges	mi		
4240	Provision for Rate Refunds	Other Distribution Revenue	mi		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	mi		
4305	Regulatory Debits	Other Income & Deductions	mi		
4310	Regulatory Credits	Other Income & Deductions	mi		
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	mi		
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	mi		
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	mi		
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	mi		
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	mi		
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	mi		
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	mi		
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	mi		
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	mi		
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	mi		
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	mi		
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	mi		
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	mi		
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	mi		
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	mi		
4405	Interest and Dividend Income	Other Income & Deductions	mi		
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	mi		
4705	Power Purchased	Power Supply Expenses (Working Capital)	cop		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
4708	Charges-WMS	Power Supply Expenses (Working Capital)	cop		
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	cop		
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	cop		
4714	Charges-NW	Power Supply Expenses (Working Capital)	cop		
4715	System Control and Load Dispatching	Other Power Supply Expenses	cop		
4716	Charges-CN	Power Supply Expenses (Working Capital)	cop		
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	cop		
5005	Operation Supervision and Engineering	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5010	Load Dispatching	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	di	1808 D	1808 D
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	di	1815 D	1815 D
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1815 D	1815 D
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	di	1820 D	1820 D
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	di	1820 D	1820 D
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835 D
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	di	1850 D	1850 D

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	di	1850 D	1850 D
5065	Meter Expense	Operation (Working Capital)	cu		
5070	Customer Premises - Operation Labour	Operation (Working Capital)	cu		
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	cu		
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	di	1815-1855 D	1815-1855 D
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1840 & 1845 D	1840 & 1845
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	di	1830 & 1835 D	1830 & 1835
5096	Other Rent	Operation (Working Capital)	di		
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	di	1815-1855 D	1815-1855 D
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	di	1808 D	1808 D
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	di	1815 D	1815 D
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	di	1820 D	1820 D
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	di	1830 D	1830 D
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	di	1835 D	1835 D
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	di	1855 D	1855 D
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	di	1830 & 1835 D	1830 & 1835
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	di	1840 D	1840 D

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	di	1845 D	1845 D
5155	Maintenance of Underground Services	Maintenance (Working Capital)	di	1855 D	1855 D
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	di	1850 D	1850 D
5175	Maintenance of Meters	Maintenance (Working Capital)	cu	1860 D	1860 D
5305	Supervision	Billing and Collection (Working Capital)	cu		
5310	Meter Reading Expense	Billing and Collection (Working Capital)	cu		
5315	Customer Billing	Billing and Collection (Working Capital)	cu		
5320	Collecting	Billing and Collection (Working Capital)	cu		
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	cu		
5330	Collection Charges	Billing and Collection (Working Capital)	cu		
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	cu		
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	cu		
5405	Supervision	Community Relations (Working Capital)	ad		
5410	Community Relations - Sundry	Community Relations (Working Capital)	ad		
5415	Energy Conservation	Community Relations - CDM (Working Capital)	ad		
5420	Community Safety Program	Community Relations (Working Capital)	ad		
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	ad		
5505	Supervision	Other Distribution Expenses	ad		
5510	Demonstrating and Selling Expense	Other Distribution Expenses	ad		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5515	Advertising Expense	Advertising Expenses	ad		
5520	Miscellaneous Sales Expense	Other Distribution Expenses	ad		
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	ad		
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	ad		
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	ad		
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	ad		
5635	Property Insurance	Insurance Expense (Working Capital)	ad		
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	ad		
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	ad		
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	ad		
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	ad		
5660	General Advertising Expenses	Advertising Expenses	ad		
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	ad		
5670	Rent	Administrative and General Expenses (Working Capital)	ad		
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	ad		
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	ad		

Uniform System of Accounts - Detail Accounts:					Classifica
USoA Account #	Accounts	Explanations	Grouping for Sheet O1 Revenue to Cost	Demand Grouping Indicator	Demand
5685	Independent Market Operator Fees and Penalties	Power Supply Expenses (Working Capital)	cop		
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	dep	PRORATED	Break out
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	dep	PRORATED	Break out
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	dep	PRORATED	Break out
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	dep		
5735	Amortization of Deferred Development Costs	Amortization of Assets	dep		
5740	Amortization of Deferred Charges	Amortization of Assets	dep		
6005	Interest on Long Term Debt	Interest Expense - Unclassified	INT		
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	ad		
6110	Income Taxes	Income Tax Expense - Unclassified	Input		
6205	Donations	Charitable Contributions	ad		
6210	Life Insurance	Insurance Expense (Working Capital)	ad		
6215	Penalties	Other Distribution Expenses	ad		
6225	Other Deductions	Other Distribution Expenses	ad		

Allocation and Allocation	
Customer	Joint
1815-1855 C	x
1815-1855 C	x
1808 C	
1815 C	
1815 C	
1820 C	
1820 C	
1830 & 1835 C	x
1830 & 1835 C	x
1830 & 1835 C	
1850 C	x

Allocation and Allocation	
Customer	Joint
1840 & 1845 C	x
1840 & 1845 C	x
1840 & 1845 C	
1850 C	x
CWMC	
CCA	
CCA	
1815-1855 C	x
1840 & 1845 C	x
1830 & 1835 C	x
1815-1855 C	x
1808 C	
1815 C	
1820 C	
1830 C	x
1835 C	x
1855 C	
1830 & 1835 C	x
1840 C	x

2006 COST ALLOCATION INFORMATION FILING

Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet E5 Reconciliation Worksheet - Second Run

USoA Account #	Accounts	Financial Statement	Financial Statement - Asset Break Out includes Acc Dep and Contributed Capital	Adjusted TB	Excluded from COSS
1565	Conservation and Demand Management Expenditures and Recoveries				
1608	Franchises and Consents				
1805	Land				
1805-1	Land Station >50 kV				
1805-2	Land Station <50 kV				
1806	Land Rights				
1806-1	Land Rights Station >50 kV				
1806-2	Land Rights Station <50 kV				
1808	Buildings and Fixtures				
1808-1	Buildings and Fixtures > 50 kV				
1808-2	Buildings and Fixtures < 50 KV				
1810	Leasehold Improvements				
1810-1	Leasehold Improvements >50 kV				
1810-2	Leasehold Improvements <50 kV				
1815	Transformer Station Equipment - Normally Primary above 50 kV				
1820	Distribution Station Equipment - Normally Primary below 50 kV				

1820-1	Distribution Station Equipment - Normally Primary below 50 kV (Bulk)
1820-2	Distribution Station Equipment - Normally Primary below 50 kV (Primary)
1820-3	Distribution Station Equipment - Normally Primary below 50 kV (Wholesale Meters)
1825	Storage Battery Equipment
1825-1	Storage Battery Equipment > 50 kV
1825-2	Storage Battery Equipment <50 kV
1830	Poles, Towers and Fixtures
1830-3	Poles, Towers and Fixtures - Subtransmission Bulk Delivery
1830-4	Poles, Towers and Fixtures - Primary
1830-5	Poles, Towers and Fixtures - Secondary
1835	Overhead Conductors and Devices
1835-3	Overhead Conductors and Devices - Subtransmission Bulk Delivery
1835-4	Overhead Conductors and Devices - Primary
1835-5	Overhead Conductors and Devices - Secondary
1840	Underground Conduit
1840-3	Underground Conduit - Bulk Delivery
1840-4	Underground Conduit - Primary
1840-5	Underground Conduit - Secondary
1845	Underground Conductors and Devices
1845-3	Underground Conductors and Devices - Bulk Delivery
1845-4	Underground Conductors and Devices - Primary
1845-5	Underground Conductors and Devices - Secondary
1850	Line Transformers
1855	Services
1860	Meters
1905	Land
1906	Land Rights

1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2005	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
3046	Balance Transferred From Income
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4090	Electric Services Incidental to Energy Sales
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges

4235	Miscellaneous Service Revenues
4240	Provision for Rate Refunds
4245	Government Assistance Directly Credited to Income
4305	Regulatory Debits
4310	Regulatory Credits
4315	Revenues from Electric Plant Leased to Others
4320	Expenses of Electric Plant Leased to Others
4325	Revenues from Merchandise, Jobbing, Etc.
4330	Costs and Expenses of Merchandising, Jobbing, Etc.
4335	Profits and Losses from Financial Instrument Hedges
4340	Profits and Losses from Financial Instrument Investments
4345	Gains from Disposition of Future Use Utility Plant
4350	Losses from Disposition of Future Use Utility Plant
4355	Gain on Disposition of Utility and Other Property
4360	Loss on Disposition of Utility and Other Property
4365	Gains from Disposition of Allowances for Emission
4370	Losses from Disposition of Allowances for Emission
4390	Miscellaneous Non-Operating Income
4395	Rate-Payer Benefit Including Interest
4398	Foreign Exchange Gains and Losses, Including Amortization
4405	Interest and Dividend Income
4415	Equity in Earnings of Subsidiary Companies

4705	Power Purchased
4708	Charges-WMS
4710	Cost of Power Adjustments
4712	Charges-One-Time
4714	Charges-NW
4715	System Control and Load Dispatching
4716	Charges-CN
4730	Rural Rate Assistance Expense
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies and Expenses
5020	Overhead Distribution Lines and Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers- Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5065	Meter Expense
5070	Customer Premises - Operation Labour

5075	Customer Premises - Materials and Expenses
5085	Miscellaneous Distribution Expense
5090	Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent
5105	Maintenance Supervision and Engineering
5110	Maintenance of Buildings and Fixtures - Distribution Stations
5112	Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines and Feeders - Right of Way
5145	Maintenance of Underground Conduit
5150	Maintenance of Underground Conductors and Devices
5155	Maintenance of Underground Services
5160	Maintenance of Line Transformers
5175	Maintenance of Meters
5305	Supervision
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting- Cash Over and Short
5330	Collection Charges
5335	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expenses

5405	Supervision
5410	Community Relations - Sundry
5415	Energy Conservation
5420	Community Safety Program
5425	Miscellaneous Customer Service and Informational Expenses
5505	Supervision
5510	Demonstrating and Selling Expense
5515	Advertising Expense
5520	Miscellaneous Sales Expense
5605	Executive Salaries and Expenses
5610	Management Salaries and Expenses
5615	General Administrative Salaries and Expenses
5620	Office Supplies and Expenses
5625	Administrative Expense Transferred Credit
5630	Outside Services Employed
5635	Property Insurance
5640	Injuries and Damages
5645	Employee Pensions and Benefits
5650	Franchise Requirements
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	Independent Market Operator Fees and Penalties
5705	Amortization Expense - Property, Plant, and Equipment
5710	Amortization of Limited Term Electric Plant
5715	Amortization of Intangibles and Other Electric Plant
5720	Amortization of Electric Plant Acquisition Adjustments

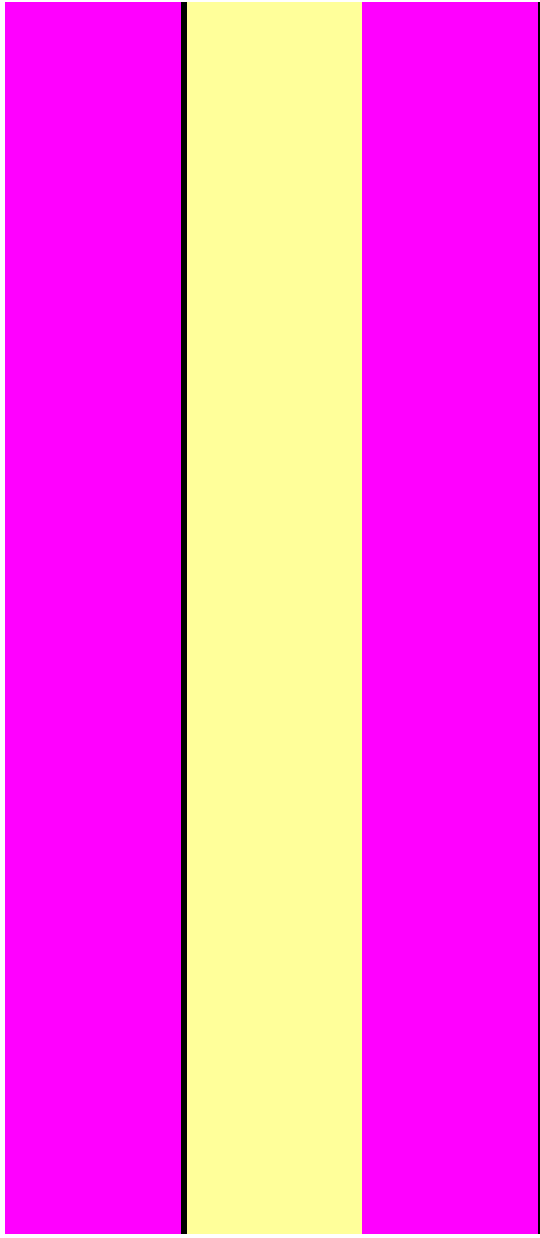
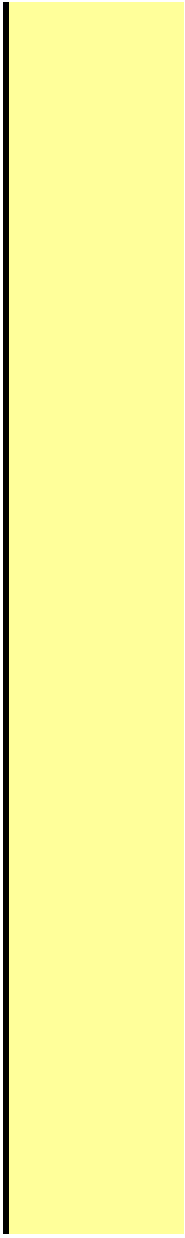
5730	Amortization of Unrecovered Plant and Regulatory Study Costs				
5735	Amortization of Deferred Development Costs				
5740	Amortization of Deferred Charges				
6005	Interest on Long Term Debt				
6105	Taxes Other Than Income Taxes				
6110	Income Taxes				
6205	Donations				
6210	Life Insurance				
6215	Penalties				
6225	Other Deductions				
Total		\$513,461	\$3,194,987	\$3,708,448	Control

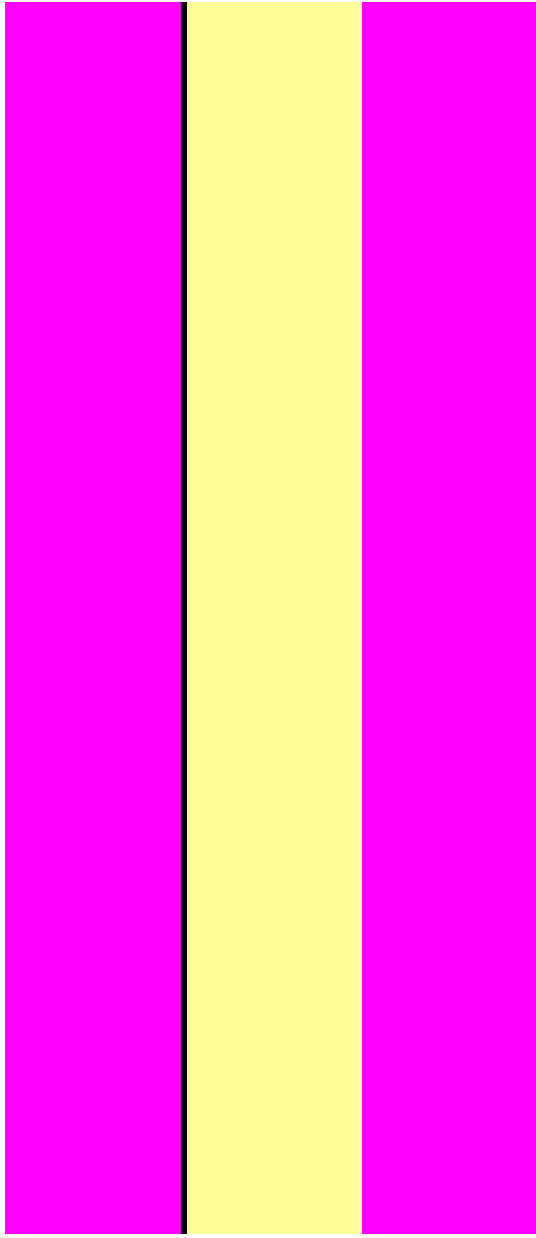
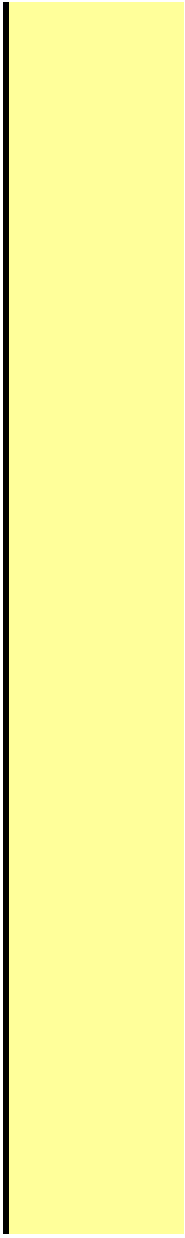
Grouping by Allocator	Adjusted TB	Excluded from COSS	Excluded	Included
1808	\$ -	\$ -	\$ -	\$ -
1815	\$ -	\$ -	\$ -	\$ -
1820	\$ 16,131	\$ -	\$ -	\$ 16,131
1830	\$ -	\$ -	\$ -	\$ -
1835	\$ -	\$ -	\$ -	\$ -
1840	\$ -	\$ -	\$ -	\$ -
1845	\$ -	\$ -	\$ -	\$ -
1850	\$ 6,002	\$ -	\$ -	\$ 6,002
1855	\$ -	\$ -	\$ -	\$ -
1860	\$ 1,920	\$ -	\$ -	\$ 1,920
1815-1855	\$ -	\$ -	\$ -	\$ -
1830 & 1835	\$ 270,216	\$ -	\$ -	\$ 270,216
1840 & 1845	\$ -	\$ -	\$ -	\$ -
BCP	\$ -	\$ -	\$ -	\$ -
BDHA	\$ (466)	\$ -	\$ -	\$ (466)
Break Out	\$ (1,973,933)	\$ -	\$ -	\$ (1,973,933)

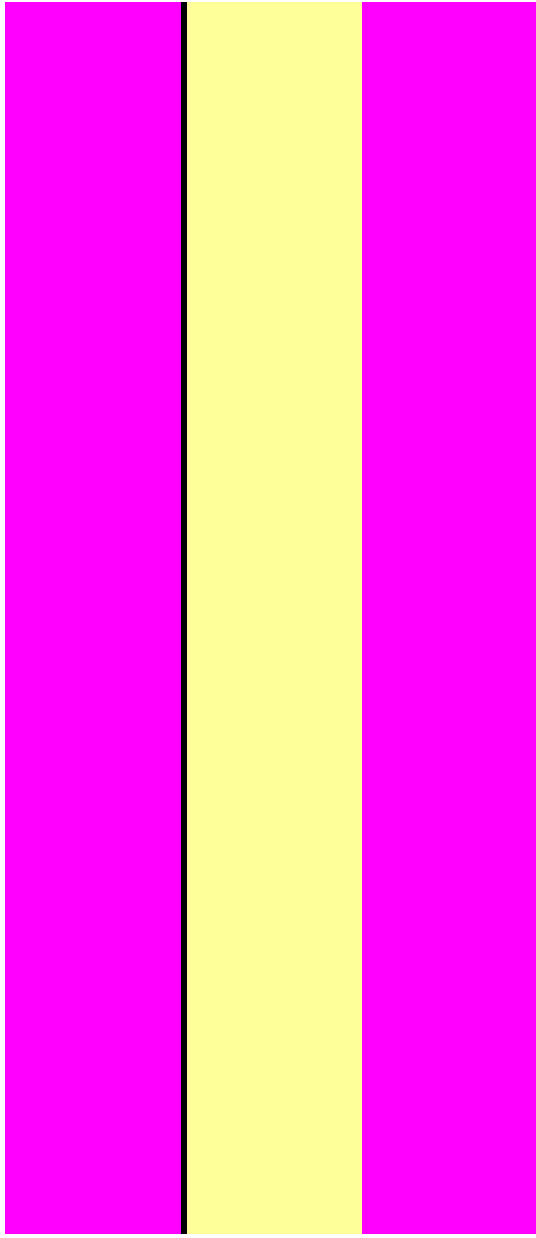
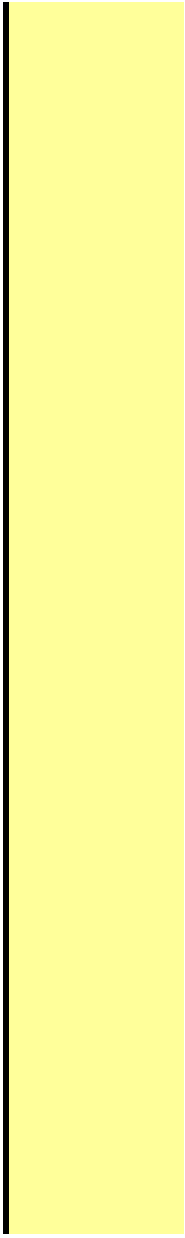
CCA	\$	-	\$	-	\$	-	\$	-
CDMPP	\$	-	\$	-	\$	-	\$	-
CEN	\$	287,512	\$	-	\$	-	\$	287,512
CEN EWMP	\$	2,409,187	\$	-	\$	-	\$	2,409,187
CREV	\$	(872,022)	\$	-	\$	-	\$	(872,022)
CWCS	\$	-	\$	-	\$	-	\$	-
CWMC	\$	310,454	\$	-	\$	-	\$	310,454
CWMR	\$	35,271	\$	-	\$	-	\$	35,271
CWNB	\$	98,156	\$	-	\$	-	\$	98,156
DCP	\$	16,304	\$	-	\$	-	\$	16,304
LPHA	\$	(5,632)	\$	-	\$	-	\$	(5,632)
LTNCP	\$	423,501	\$	-	\$	-	\$	423,501
NFA	\$	24,048	\$	-	\$	-	\$	24,048
NFA ECC	\$	1,063,898	\$	-	\$	-	\$	1,063,898
O&M	\$	204,905	\$	-	\$	-	\$	204,905
PNCP	\$	1,004,472	\$	-	\$	-	\$	1,004,472
SNCP	\$	388,524	\$	-	\$	-	\$	388,524
TCP	\$	-	\$	-	\$	-	\$	-
Total	\$	3,708,448	\$	-	\$	-	\$	3,708,448

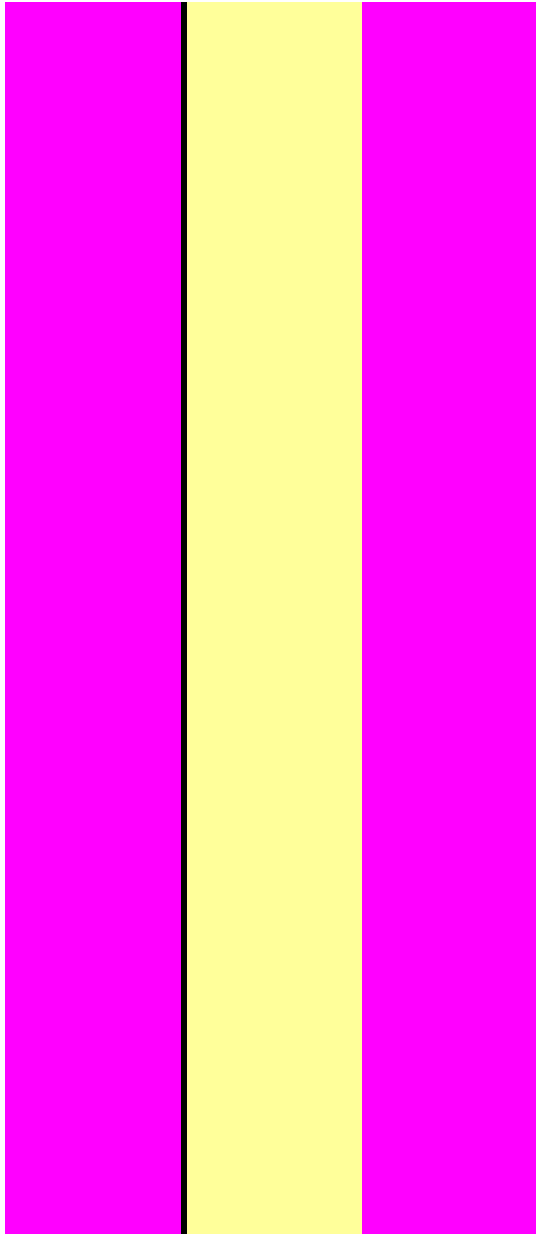
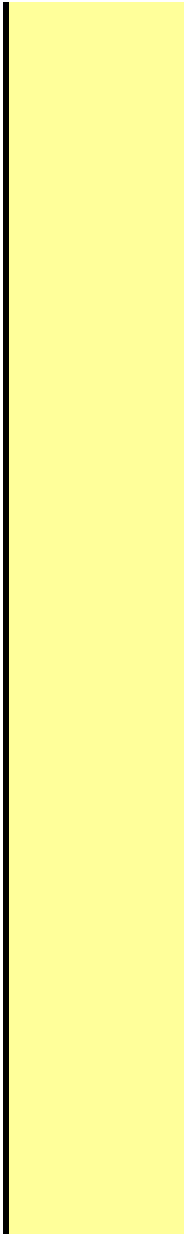


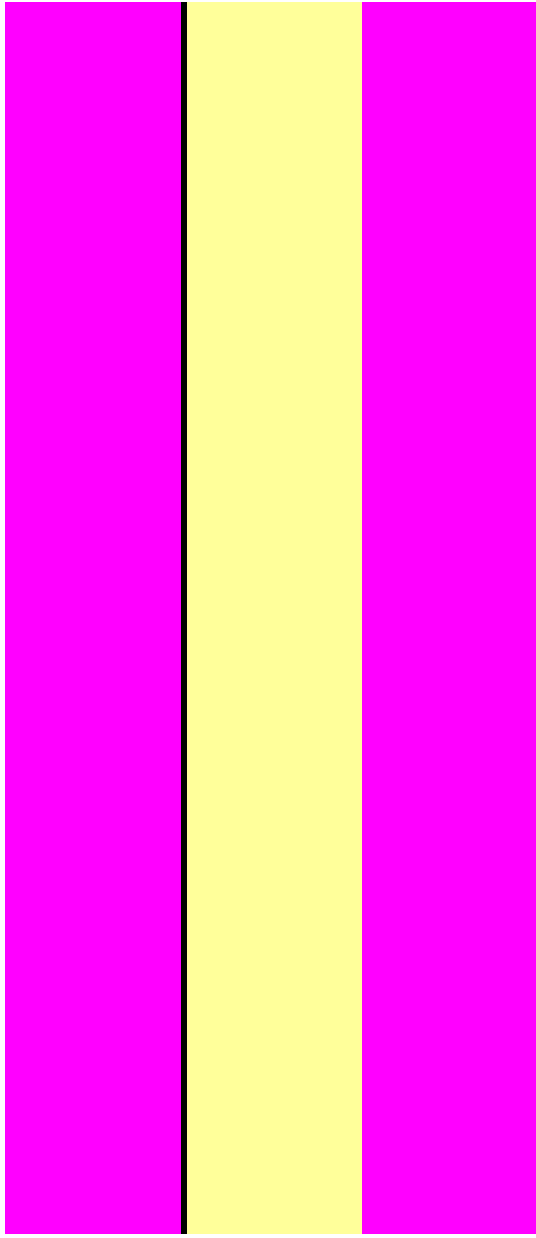
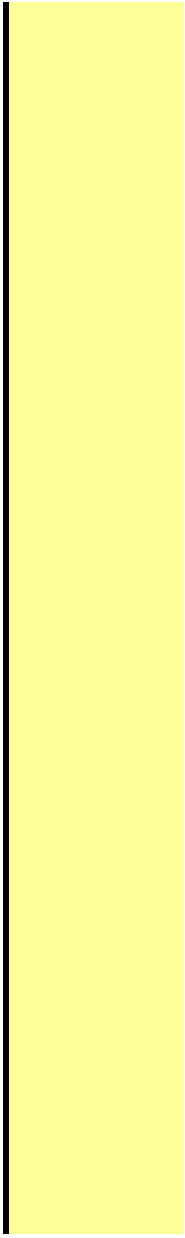
Excluded	Included	Balance in O5	Difference	Balance in O4 Summary	Difference

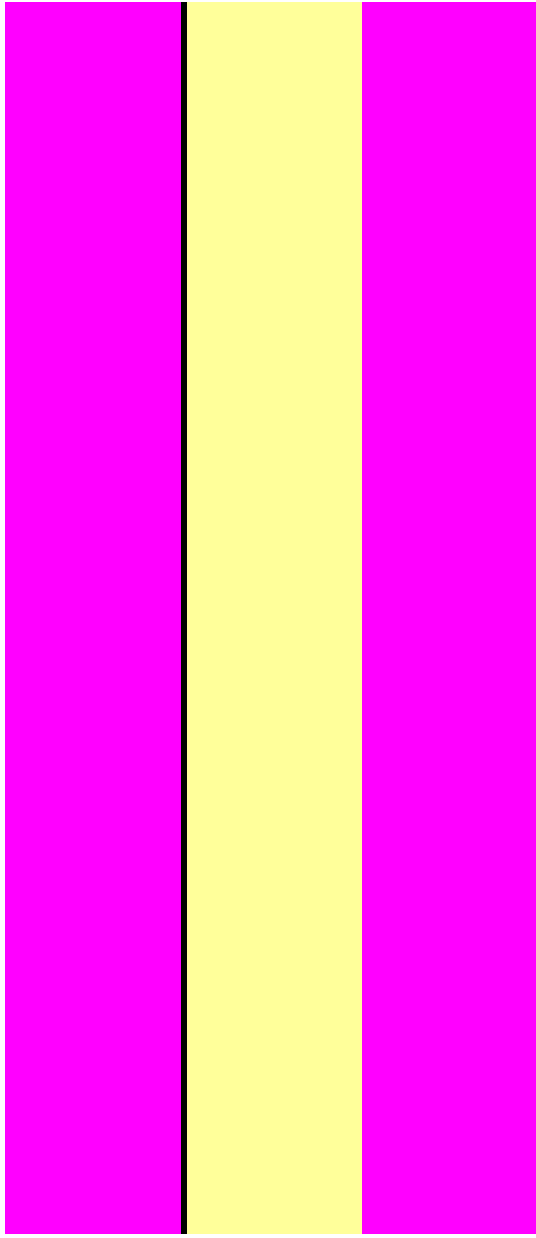
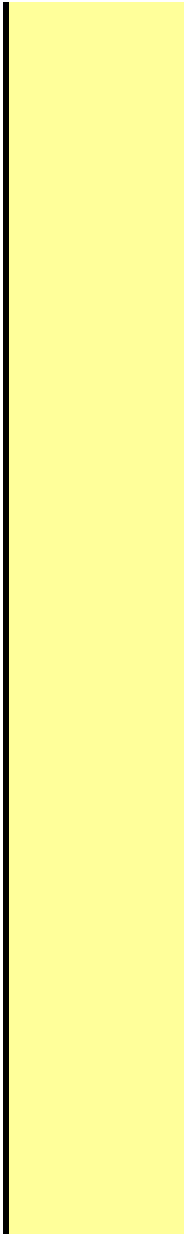












\$	-	\$	-	\$	-	\$	-
\$	-	\$	-	\$	-	\$	-
\$	287,512	\$	-	\$	287,512	\$	-
\$	2,409,187	\$	-	\$	2,409,187	\$	-
\$	(872,022)	\$	-	\$	(872,022)	\$	-
\$	-	\$	-	\$	-	\$	-
\$	310,454	\$	-	\$	310,454	\$	-
\$	35,271	\$	-	\$	35,271	\$	-
\$	98,156	\$	-	\$	98,156	\$	-
\$	16,304	\$	-	\$	16,304	\$	-
\$	(5,632)	\$	-	\$	(5,632)	\$	-
\$	423,501	\$	-	\$	423,501	\$	-
\$	24,048	\$	-	\$	24,048	\$	-
\$	1,063,898	\$	-	\$	1,063,898	\$	-
\$	204,905	\$	-	\$	204,905	\$	-
\$	1,004,472	\$	-	\$	1,004,472	\$	-
\$	388,524	\$	-	\$	388,524	\$	-
\$	-	\$	-	\$	-	\$	-
\$	3,708,448	\$	-	\$	3,708,448	\$	1

2006 COST ALLOCATION
Atikokan Hydro Inc.

EB-2005-0335 EB-2006-0247

June 22 2007

Sheet E5 Reconciliation Worksheet - Second Run

If you have completed the Cost Allocation filing model and prepared findings to the Ontario Energy Board, please note that you have 2 s

OPTION #1 - Detailed

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: Printout sheets I2, I4, and O1

OPTION #2 - Rolled Up

- Step 1: Save this file as "LDCname_Detailed_CA_model_RUN#.xls"
- Step 2: **Click on the Option 2 Button**
- Step 3: **Save this file as "LDCname_RolledUp_CA_model_RUN#.xls"**
- Step 4: Printout sheets I2, I4, and O1



d to submit your
saving options.

Question #23

Reference: Exhibit 8, Tab 1, Schedule 3

- a) Please explain how the revenue to cost ratios shown on page 3 were determined versus those shown on page 4 of Exhibit 8, Tab 1, Schedule 2.
- b) With respect to the table at the bottom of page 3, please explain why the last column (Being Subsidized/Over Contributing) does not sum to zero.
- c) If the revenue to cost ratios presented this Schedule are based on an alternate/different Cost Allocation run than that which resulted in the ratios shown in Schedule 2 – please provide a full copy of the run.

Response:

- a) The revenue to cost ratios shown on page 3 were determined with the Intermediate customer excluded and those shown on page 4 of Exhibit 8, Tab 1, Schedule 2 include the Intermediate customer
- b) The last column (Being Subsidized/Over Contributing) does not sum to zero .This results from excluding the Intermediate customer and assigning the cost associated with the Intermediate customer to other class but not assigning the lost revenue to other classes. This means the total revenue from all classes will not match the costs since rates have not been realigned to collect the cost of the Intermediate customer.
- c) The revenue to cost ratios presented in the referenced Schedule are based on an alternate/different Cost Allocation run. A full copy of this run has been provided in Exhibit 8 of the application.

Question #24

Reference: Exhibit 9, Tab 1, Schedule 1

- a) The Base Revenue Requirement calculation shows an Amortization expense of \$169,736. However, Exhibit 4, Tab 1, Schedule 2 (page 1) shows a value of \$168,510. Please reconcile.
- b) Please provide a schedule that sets out the derivation of the \$184,810 Regulated Return on Capital. Please refer to
- c) Please reconcile the Revenue Offset value of \$70,293 shown in this schedule with the value for Other Distribution Revenue of \$60,956 shown in Exhibit 3, Tab 2, Schedule 1.
- d) Please provide a schedule that sets out the volumes and rates used to determine the fixed and variable revenues by customer class shown in the Table titled "Allocation of Fixed and Variable % Distribution Revenues at Existing Rates".
- e) How was the total Net Revenue Requirement by Customer Class established?
- f) Does the proposed allocation of the Base Revenue Requirement to customer classes maintain or shift the revenue to cost ratios by class?
- g) If the proposed allocation changes the revenue to cost ratios by class please provide:
 - A schedule that sets out the current revenue to cost ratio along with the proposed value for each class.
 - The basis for the current revenue to cost ratio
 - The rationale for the proposed changes, and
 - How the Total Net Revenue Requirement by customer class was calculated using the proposed revenue to cost ratios.
- h) If the proposed allocation does not change the revenue to cost ratios by class please provide:
 - The current revenue to cost ratios (and indicate how they were established) proposal
 - How the Total Net Revenue Requirement by customer class was established.
- i) Please provide a schedule showing the derivation of the \$36.52 /

month fixed charge for Residential customers. Note: Starting with the Total Net Revenue Requirement of \$779,630.16 proposed for Residential multiplying by 71 .31% and then dividing by 1421 customers and 12 months yields a value of \$32.60.

- j) Please confirm that the propose fixed charges set out in this Schedule do not include a Smart Meter rate adder.
- k) Exhibit 8, Tab 1, Schedule (page 7) concludes that the monthly fixed charge for the Residential class should be reduced. Based on this comment, why is Atikokan proposing to increase the monthly service charge for Residential customers?

Response:

- a) Please see response to VECC #4 part e).
- b) Please refer to response to Board Staff interrogatory 26, it outlines the rate base used to calculate proposed rates is \$2,754,532 and the rate of return on rate base is 6.71% which is a Regulated Return on Capital of \$184,810
- c) The correct amount of Revenue Offset is \$70,293. As outlined in response to VECC #4 part e) there was some “fine tuning” conducted on the “close to final” version of the model used to prepare the application and these adjustments also impacted the level of Revenue Offset which did not get reflected in Exhibit 3, Tab 2, Schedule 1.
- d) The following table provides a schedule that sets out the volumes and rates used to determine the fixed and variable revenues by customer class shown in the Table titled “Allocation of Fixed and Variable % Distribution Revenues at Existing Rates”.

Rate Class	2007 Monthly Service Charge Incl Smart Meter Adder	2007 Volumetric Rate	Metric for Volumetric Rate	2008 Customers	2008 Volume	Revenue at Existing Rates	Revenue at Existing Rates	Total Revenue	% Fixed	% Variable
Residential	27.18	0.0107	kWh	1,421	10,918,134	\$463,473	\$116,824	\$580,297	79.87%	20.13%
General Service < 50 kW	54.19	0.0069	kWh	232	5,375,424	\$151,127	\$37,090	\$188,217	80.29%	19.71%
General Service > 50 kW to 2499 Kw	72.3	0.2754	kW	20	18,599	\$17,352	\$5,122	\$22,474	77.21%	22.79%
Unmetered Scattered Load	50.62	0.0065	kWh	7	5,942	\$4,252	\$39	\$4,291	99.10%	0.90%
Sentinel Lights	1.09	2.9651	kW	1	1	\$13	\$1	\$15	89.82%	10.18%
Street Lights	1.97	2.2693	kW	619	1,693	\$14,628	\$3,842	\$18,470	79.20%	20.80%

- e) The total Net Revenue Requirement by Customer Class was established based on the existing proportion of class revenue to total revenue which is as follows

Rate Class	Proportion of Existing Revenue to total Revenue
Residential	71.31%
General Service < 50 kW	23.13%
General Service > 50 kW to 2499 kW	2.76%
Unmetered Scattered Load	0.53%
Sentinel Lights	0.00%
Street Lights	2.27%

- f) The application assumes the revenue to cost ratios by class outlined in Exhibit 8/Tab 1/Schedule 3, which result from excluding the Intermediate customer, are maintain.
- g) Not applicable.
- h) Please see response to e) and f).
- i) \$779,630 multiplied by the fixed percentage for Residential of 79.87% outlined in d) dividing by 1421 customers and 12 months yields a value of \$36.52.
- j) The proposed fixed charges are designed to collect the net revenue requirement excluding any revenues associated with smart meter adder. As a result, Atikokan Hydro believes the smart meter rate adder has not been included in the proposed fixed charge. However, in order to allocate the net revenue requirement excluding the smart meter adder the existing monthly fixed charges used to allocate fixed revenue includes the smart meter adder. When final rates are established Atikokan Hydro would suggest the smart meter would be remove from the monthly fixed charge for the purposes of allocating revenue between the fixed and variable components.
- i) Please see response to Board Staff Interrogatory 44.

Question #25

Reference: Exhibit 9, Tab 1, Schedule 8

Question:

- a) The text states that Column A represents the % allocation based on actual cost of service while Column B represents the allocation based on current rates. Please explain why since the revenue to cost ratio for the Residential Class is greater than 100% the allocation factor in Column A is higher than the one in Column B. One would expect that moving to “allocated costs” would have reduced the allocation to the Residential class.
- b) Please explain if and how the results of set out in this schedule were used to determine the Total Net Revenue Requirement customer class set out in Exhibit 9, Tab 1, Schedule 1.

Response:

- a) The information in Column B is incorrect. The correct information for Column B is outlined in response to VECC 24 part e). This shows that since the revenue to cost ratio for the Residential Class is greater than 100% the allocation factor in Column A is lower than the one in Column B with the correct information.
- b) As shown in response to VECC 24 the results set out in this schedule were not used to determine the Total Net Revenue Requirement by customer class set out in Exhibit 9, Tab 1, Schedule 1.

Question #26

Reference: Exhibit 9, Tab 1, Schedule 9

- a) Based on a recent 12 consecutive months of actual billing data, please indicate the percentage of total residential customers that:
- Consume less than 100 kWh per month
 - Consume 100 -> 250 kWh per month
 - Consume 250 -> 500 kWh per month
 - Consume 500 -> 750 kWh per month

Response:

- a) Based on a recent 12 consecutive months of actual billing data, the following outlines the percentage of total residential customers that:
- Consume less than 100 kWh per month 2%
 - Consume 100 -> 250 kWh per month 3%
 - Consume 250 -> 500 kWh per month 15%
 - Consume 500 -> 750 kWh per month 27%

Question #37

Reference: i) General

a) Please provide copies of all Board Decisions pertaining to Atikokan's rates issued since December 31, 2004.

Response:



RP-2005-0013
EB-2005-0004

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c.15 (Schedule B);

AND IN THE MATTER OF an Application by
Atikokan Hydro Inc. for an order or orders
approving or fixing just and reasonable rates.

BEFORE: Gordon Kaiser
Vice Chair and Presiding Member

Paul Vlahos
Member

Pamela Nowina
Member

DECISION AND ORDER

Background and Application

In November 2003 the Ontario government announced that it would permit local distribution companies to apply to the Board for the next installment of their allowable return on equity beginning March 1, 2005. The Government also indicated that the Board's approval would be conditional on a financial commitment to reinvest in conservation and demand management initiatives, an amount equal to one year's incremental returns.

Also in November 2003, the Government announced, in conjunction with the introduction of Bill 4, the *Ontario Energy Board Amendment Act, (Electricity Pricing), 2003*, that electricity distributors could start recovering Regulatory Assets in their rates, beginning March 1, 2004, over a four year period.

In February and March, 2004, the Board approved the applications of distributors to recover 25% of their December 31, 2002 Regulatory Asset balances (or additional amounts for rate stability) in their distribution rates on an interim basis effective March 1, 2004 and implemented on April 1, 2004.

On December 20, 2004 the Board issued filing guidelines to all electricity distribution utilities for the April 1, 2005 distribution rate adjustments. The guidelines allowed the applicants to recover three types of costs. These costs concern (i) the rate recovery of the third tranche of the allowable return on equity (Market Adjusted Revenue Requirement or "MARR"), (ii) the 2005 proxy allowance for payments in lieu of taxes ("PILs") and (iii) a second installment of the recovery of Regulatory Assets.

A generic Notice of the proceeding was published on January 25, 2005 in major newspapers in the province, which provided a 14 day period for submissions from interested parties. On February 4, 2005, the Board issued Procedural Order No. 1, providing for an extension for submissions until February 16, 2005 and also providing for reply submissions from applicants and other parties.

The Applicant filed an application for adjustments to their rates for the following amounts:

MARR: \$ 48,230

2005 PILs Proxy: \$ 40,572

Regulatory Assets Second Tranche: -\$ 5,248

The Applicant also applied for recovery of amounts and/or items outside of the guidelines. Specifically, the Applicant requested an amount of PILs in excess of the guidelines. After the application was submitted, the Applicant requested that rates not be reduced (with the negative RSVA balance) as the utility had not compiled its offsetting non-RSVA accounts and was currently experiencing cash flow problems.

Submissions

The Board received one submission which addressed the 2005 rate setting process in general. This submission was made by School Energy Coalition (SEC). SEC objected to the guideline which caused the recovery of the 2005 PILs proxy to be reflected only on the variable charge. SEC was also concerned that monthly service charges and overall distribution charges varied significantly between utilities across the province. SEC also raised concerns regarding the consistency of, and access to, information on the applications as filed by the utilities.

Reply submissions to SEC's general submissions were received from the Coalition of Large Distributors, the Electricity Distributors Association, Hydro One Networks, and the LDC Coalition (a group of 7 distributors). These parties generally argued against the recommendations put forward by SEC, by and large indicating that the Board's existing processes for 2006 and 2007 have been planned to address these issues going forward and that these issues should not be added to the 2005 rates adjustment process.

The Applicant was not specifically named in any of these submissions.

The full record of the proceeding is available for review at the Board's offices.

Board Findings

The Board first addresses the general submission of SEC. While SEC raises important issues regarding electricity distribution rates, the Board has put in place a process which will address most of the issues raised by SEC on a comprehensive basis with coordinated cost of service, cost allocation and cost of capital studies for all distributors in 2006, 2007 and 2008. The Board does agree that unless there are compelling reasons to diverge from the Board's original filing guidelines for the 2005 distribution rate adjustment process, distributors should follow the guidelines in their applications.

At this time, the Board will approve only the portion of the application that conforms to the guidelines as the generic notice published informed customers and the public of only the changes contemplated in the guidelines. The Applicant may wish to apply for other specific changes to rates in a separate application.

Given the cash flow concerns of the Applicant and the fact that the Applicant will have its Regulatory Assets reviewed in the upcoming Phase 2 proceeding, the Board will allow the Applicant to defer the rate reduction of -\$5,248 at this time. In addition, the Board has adjusted the PILs proxy amount to conform to the guidelines, resulting in the following approved amounts:

MARR: \$ 48,230

2005 PILs Proxy: \$ 40,366

Regulatory Assets Second Tranche: \$ 0

Subject to these adjustments, the Board finds that the application conforms with earlier decisions of the Board (including approval for the Applicant's Conservation and Demand Management plan), directives and guidelines.

The Board will issue a separate decision on cost awards.

THE BOARD ORDERS THAT:

- 1) The rate schedule attached as Appendix "A" is approved effective March 1, 2005, to be implemented on April 1, 2005. All other rates currently in effect that are not shown on the attached schedule remain in force. If the Applicant's billing system is not capable of prorating to accommodate the April 1, 2005 implementation date, the new rates shall be implemented with the first billing cycle for electricity consumed or estimated to have been consumed after April 1, 2005.
- 2) The Applicant shall notify its customers of the rate changes, no later than with the first bill reflecting the new rates and include the brochure provided by the Board.

DATED at Toronto, March 29, 2005

ONTARIO ENERGY BOARD

Peter H. O'Dell
Assistant Board Secretary

Appendix "A"

RP-2005-0013
EB-2005-0004

March 29, 2005

ONTARIO ENERGY BOARD

Atikokan Hydro Inc.
Schedule of Changed Distribution Rates and Charges

Effective Date: March 1, 2005
Implementation Date: April 1, 2005

RP-2005-0013
EB-2004-0004

RESIDENTIAL

Monthly Service Charge	(per month)	\$24.94
Distribution Volumetric Rate	(per kWh)	\$0.0099

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	\$50.17
Distribution Volumetric Rate	(per kWh)	\$0.0064

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	\$68.81
Distribution Volumetric Rate	(per kW)	\$0.2625

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	\$2,244.00
Distribution Volumetric Rate	(per kW)	\$0.1668

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per connection)	\$0.90
Distribution Volumetric Rate	(per kW)	\$7.8274

STREET LIGHTING (Non Time of Use)

Monthly Service Charge	(per connection)	\$1.84
Distribution Volumetric Rate	(per kW)	\$2.1157

UNMETERED SCATTERED LOAD

Unmetered scattered loads such as cable amplifiers, car park lights, and traffic lights will be billed at General Service < 50 kW rates. Energy usage is based on connected load estimates. Charges per account will be as follows:

Monthly Service Charge	(per month)	\$50.17
Distribution Volumetric Rate	(per kWh)	\$0.0064



RP-2005-0020
EB-2005-0335

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c.15 (Schedule B);

AND IN THE MATTER OF an Application by Atikokan
Hydro Inc. for an order or orders approving or fixing just
and reasonable distribution rates and other charges,
effective May 1, 2006.

BEFORE: Paul Vlahos
Presiding Member

Bob Betts
Member

DECISION AND ORDER

Atikokan Hydro Inc. (“Atikokan Hydro” or the “Applicant”) is a licensed distributor providing electrical service to consumers within its defined service area. Atikokan Hydro filed an application (the “Application”) with the Ontario Energy Board (the “Board”) for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other matters, to be effective May 1, 2006.

Atikokan Hydro is one of over 90 electricity distributors in Ontario that are regulated by the Board. To streamline the process for the approval of distribution rates and charges for these distributors, the Board developed and issued the *2006 Electricity Distribution Rate Handbook* (the “Handbook”) and complementary spreadsheet-based models. These materials were developed after extensive public consultation with distributors, customer groups, public and environmental interest groups, and other interested parties. The Handbook contains requirements and guidelines for filing an application.

The models determine the amounts to be included for the payments in lieu of taxes (“PILs”) and calculate rates based on historical financial and other information entered by the distributor.

Also included in this process was a methodology and model for the final recovery of regulatory assets flowing from the Board’s decision dated December 9, 2004 on the Review and Recovery of Regulatory Assets – Phase 2 for Toronto Hydro, London Hydro, Enersource Hydro Mississauga and Hydro One Networks Inc. In Chapter 10 of the decision, the Board outlined a Phase 2 process for the remaining distributors. By letter of July 12, 2005, the Board provided guidance and a spreadsheet-based model to the distributors for the inclusion of this recovery as part of their 2006 distribution rate applications.

In its preliminary review of the 2006 rate applications received from the distributors, the Board identified several issues that appeared to be common to many or all of the distributors. As a result, the Board held a hearing (EB-2005-0529) to consider these issues (the “Generic Issues Proceeding”) and released its decision (the “Generic Decision”) on March 21, 2006. The rulings flowing from that Generic Decision apply to this Application, except to the extent noted in this Decision. The Board notes that pursuant to ss. 21 (6.1) of the *Ontario Energy Board Act, 1998*, and to the extent that it is pertinent to this Application, the evidentiary record of the Generic Issues Proceeding is part of the evidentiary record upon which the Board is basing this Decision.

In December 2001, the Board authorized the establishment of deferral accounts by the distributors related to the payments that the distributors make to the Ministry of Finance in lieu of taxes. The Board is required, under its enabling legislation, to make an order with respect to non-commodity deferral accounts once every twelve months. The Board has considered the information available with respect to these accounts and orders that the amounts recorded in the accounts will not be reflected in rates as part of the Rate Order that will result from this Decision. The Board will continue to monitor the accounts with a view to clearing them in due course.

Public notice of the rate application made by Atikokan Hydro was given through newspaper publication in its service area. The evidence filed was made available to the public. Interested parties intervened in the proceeding. The evidence in the Application was tested through written interrogatories from Board staff and intervenors, and

intervenors and the Applicant had the opportunity to file written argument. While the Board has considered the entire record in this proceeding, it has made reference in this Decision only to such evidence and argument as is necessary to provide context to its findings.

Atikokan Hydro has requested an amount of \$973,271 as revenue to be recovered through distribution rates and charges. Included in this amount is a credit of \$427 for the recovery of regulatory assets. Except where noted in this Decision, the Board finds that Atikokan Hydro has filed its application in accordance with the Handbook and the guidelines for the recovery of regulatory assets.

Notwithstanding the Atikokan Hydro's general compliance with the Handbook and associated models, in considering this application the Board reviewed the following matters in detail:

- 2005 Wholesale Meter Costs;
- Bad Debt;
- Transformer Ownership Credit;
- Distribution Loss Adjustment Factors;
- Impact of the Generic Decision (EB-2005-0529); and
- Financial Hardship and Quality of the Application.

2005 Wholesale Meter Costs

The Applicant has applied for recovery of an amount of \$71,729 as the capital cost of a wholesale meter project, the installation of which was completed in 2005. The Applicant has noted that the wholesale meter project, planned to be completed over two years, was done to comply with regulatory requirements. The two meters replace five existing metering points, and will result in reduced Meter Service Provider costs. Atikokan Hydro has also indicated that it and its municipal shareholder have been unable to secure other financing for these meter costs, and that both meters are in service for the whole of 2006.

The Vulnerable Energy Consumers Coalition ("VECC") argued that this 2005 capital expenditure inclusion is inconsistent with the 2006 EDR Model, which allows Rate Base to be increased for the incremental difference, if any, between the spending on wholesale meters in 2005 beyond that spent in 2004.

The Board finds that inclusion of the full amount of capital expenditures related to wholesale meters installed during 2005 is compliant with the Handbook. The Board notes that the intent of Tier 1 adjustments is “to move the 2004 data closer to a ‘typical’ year in terms of capital investments, operations and revenues and to allow for limited specified adjustments”, as stated in the Report of the Board RP-2005-0188 (pp. 9-10). The Board also notes that the Handbook, at p.15, states, with respect to wholesale meter Tier 1 adjustments to rate base, that: “[t]he applicant should include its 2005 projected estimates for wholesale meters.” The Board understands this to mean that a distributor should include the full amount of 2005 wholesale meter costs for meters that will come into service prior to the 2006 rate year. This treatment is analogous to that allowed for new transformer stations coming into service prior to 2006. Therefore, the Board accepts Atikokan Hydro’s proposal.

Bad Debt

The Applicant has included as a Tier 1 Distribution Expense adjustment an amount of \$65,416 for recovery of material bad debt due to the loss of a major customer in 2003. This adjustment is outside of the 2004 historical test year and is a deviation from the Handbook.

The Applicant noted that the customer had a previous good payment history and that Security Deposit policies precluded Atikokan Hydro from obtaining a security deposit against default. The Applicant also contended that recovery of this bad debt is necessary in light of the Applicant’s financial situation.

The Board will not authorize the recovery of this bad debt amount because the Board views the amounts being sought to be out of period. This request by the Applicant is unusual and there is a high onus on the Applicant to demonstrate why it is appropriate to recover the out of period amounts. Agreeing to the Applicant’s request would constitute retroactive ratemaking, a practice not endorsed by the Board. In fact, retroactivity is not permitted by the courts when rates have been declared final. Under Bill 210, the rates for electricity distributors were made final.

Transformer Ownership Credit

Most Ontario electricity distributors, including Atikokan Hydro, currently have a Transformer Ownership Credit of \$0.60/kW. The Applicant has proposed to eliminate

the Transformer Ownership Credit, or, in the alternative, to reduce the Transformer Ownership Credit to be equal to 10% of the volumetric distribution charge applicable to a customer. Atikokan Hydro noted that its current volumetric rates for larger demand-metered customers are less than \$0.60/kW, with the effect that the customer receives a credit amount on the distribution portion of its bill.

The Board notes that the evidence indicates that while many of the Applicant's existing customers who own their own transformers have likely fully depreciated the assets, some customers have newer transformers. The transformer ownership credit is intended as an incentive for commercial and industrial customers with larger loads to purchase a dedicated transformer. This relieves the distributor from making the capital investment and recovering it in distribution rates from all of its customers. In the absence of the transformer ownership credit, there would be no incentive for individual customers to purchase their own dedicated transformer. This would result in increasing costs and rates, as the utility would, in all likelihood, have to make such investments to serve customers in the future. Rescinding of the transformer allowance credit would also eliminate all compensation for customers who have already purchased their own equipment.

The Board finds the current situation of the utility, whereby the transformer allowance credit exceeds the distribution volumetric charge, is not sustainable. To maintain the financial integrity of Atikokan Hydro while providing some compensation and incentive to customers who have purchased or may be considering purchasing their own transformers, the Board authorizes the transformer ownership credit for Atikokan Hydro to be equal to 10% of the distribution volumetric charge applicable to the customer.

Distribution Loss Adjustment Factors

As part of the wholesale meter replacement in 2004 and 2005, the wholesale meters for Atikokan Hydro were relocated 23 km away at the transformer station that serves Atikokan Hydro. The Applicant thus notes that its existing Distribution Loss Factors do not account for losses that occur over the 23 km of 44 kV line which transports energy from the Transformer Station to the Applicant's service area. Atikokan Hydro has applied for an updated loss factor of 7.69% versus its current approved loss factor of 3.92%.

The Applicant calculated the 7.69% proposed loss factor in an additive manner. The Applicant used 3.92%, its current approved total loss factor for secondary metered customers below 5,000 kW, in calculating its proposed updated distribution loss factor, and then added an amount for losses incurred over the 23 km feeder line. This approach is inconsistent with standard practice and would result in an over-estimation of the loss factors. Board staff sought additional explanation of the Applicant's proposed loss factors and the underlying methodology through interrogatories.

VECC noted the Applicant's inability to reconcile its methodology in the Application with information provided in Schedule 10-5 and interrogatory responses and suggested that the Board direct Board staff to work with the Applicant to address the problem.

Further, the Applicant incorporates the loss factors incorrectly in the Application, with the result that the proposed factors, if approved, could result in over-collection from customers of commodity, wholesale market and retail transmission charges, with imbalances accumulating in the corresponding RSVA accounts.

In its review of the rate model, the Board noted that the Applicant made errors in entering both historical and proposed loss factors, including changing the Supply Facility Loss Factor. The Board is not confident as to the methodology used by the Applicant in deriving its line loss factors. The Board will approve on an interim basis the proposed 7.69% loss factor but directs the Applicant to co-operate with the Board's Chief Compliance Officer or other staff of the Board in seeking a resolution on this matter.

Consequences of the Generic Decision on this Application

The Generic Decision contains findings relevant to funding for smart meters for electricity distributors. The Applicant did not file a specific smart meter investment plan or request approval of any associated amount in revenue requirement. Absent a specific plan or discrete revenue requirement, the Generic Decision provides that \$0.30 per residential customer per month be reflected in the Applicant's revenue requirement. The Board finds that this increase in the revenue requirement amount will be allocated equally to all metered customers and recovered through their monthly service charge. This increment is reflected in the approved monthly service charges contained in the Tariff of Rates and Charges appended to this Decision. Pursuant to the Generic

Decision, a variance account will be established, the details of which will be communicated in due course.

Financial Hardship and Quality of the Application

Atikokan Hydro stated the following in the Manager's Summary of its Application:

- 1.2 As will be evidenced in the audited financial statements, Atikokan Hydro Inc. is facing financial distress. This has been caused by the resulting present rate structure being based on 1999 data as well as the fact that the LDC is shrinking both in load and number of customers.
- 1.3 The Company has had to suspend payments to its shareholder in order to finance the legislated wholesale metering installation costs. Neither the company nor the shareholder was able to borrow money from the banks.

Atikokan Hydro stated that the requested rates are needed for the "sustainability" of the utility, and has referenced its financial position as the basis for justifying certain deviations from the Handbook. In response to interrogatories, Atikokan Hydro provided evidence on its declining customer base, and on various areas that indicate its financial vulnerability.

While the Board has found that Atikokan Hydro's Application is generally in compliance with the Handbook, the Board is concerned about Atikokan Hydro's financial situation and the potential consequences for its customers. While the Board notes that Atikokan Hydro has higher distribution rates than most other distributors in Ontario, a declining customer base will put upward pressure on rates.

The Board is also concerned with the quality of Atikokan Hydro's Application. Numerous deficiencies were identified by Board staff and communicated to the Applicant regarding its original Application. Board staff and intervenors posed a number of interrogatories to seek further information to complete, clarify and correct the record of the Application, and the Board has made further corrections.

The Board will therefore approve Atikokan Hydro's proposed rates, as adjusted by the Board pursuant to its findings, but only on an interim basis. By this Decision, the Board informs the Board's Chief Regulatory Auditor of Atikokan Hydro's financial situation and

suggests an investigation may assist in determining how best to proceed with a process to determine final rates for Atikokan Hydro.

Resulting Revenue Requirement

As a result of the Board's determinations on these matters, the Board has adjusted the revenue requirement to be recovered through distribution rates and charges to \$912,478 and a credit of \$427 for the recovery of regulatory assets.

In its letter of December 20, 2004 to electricity distributors, the Board indicated that it would consider the disposition of the 2005 OEB dues recorded in Account 1508 in this proceeding. However, given that the final 2005 OEB dues are not available because of the difference in fiscal years for the Board and the distributors, and given that the model used to develop the Application does not incorporate this provision, the Board will review and dispose of the 2005 OEB dues at a later time.

Cost Awards

This application is one of a number of applications before the Board dealing with 2006 rates chargeable by distributors. Intervenors may be parties to multiple applications and, if eligible, their costs associated with a specific distributor may not be separable. Therefore, for these applications, the matter of intervenor cost awards will be addressed by the Board at a later date, upon the conclusion of the current rate applications. If an intervenor that is eligible to recover its costs is able to uniquely identify its costs associated with this application, it must file its cost claim within 10 days from the receipt of this Decision.

THE BOARD ORDERS THAT:

- 1) The Tariff of Rates and Charges set out in Appendix "A" of this Order is approved, effective May 1, 2006, for electricity consumed or estimated to have been consumed on and after May 1, 2006. The application of the revised distribution rates shall be prorated to May 1, 2006. If Atikokan Hydro Inc.'s billing system is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors shall be implemented upon the first subsequent billing for each billing cycle.

- 2) The Tariff of Rates and Charges set out in Appendix "A" of this Order supersedes all previous distribution rate schedules approved by the Ontario Energy Board for Atikokan Hydro Inc., and is interim in all respects.
- 3) Atikokan Hydro Inc. shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

DATED at Toronto, April 12, 2006.

ONTARIO ENERGY BOARD

A handwritten signature in black ink, appearing to read "John Zych". The signature is fluid and cursive, with the first name "John" being larger and more prominent than the last name "Zych".

John Zych
Board Secretary

Appendix "A"

RP-2005-0020
EB-2005-0335

April 12, 2006

ONTARIO ENERGY BOARD

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2006

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RP-2005-0020
EB-2005-0335

APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code, Guideline or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

EFFECTIVE DATES

- DISTRIBUTION RATES - May 1, 2006 for all consumption or deemed consumption services used on or after that date.
- SPECIFIC SERVICE CHARGES - May 1, 2006 for all charges incurred by customers on or after that date.
- LOSS FACTOR ADJUSTMENT – May 1, 2006 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers.

General Service Less Than 50 kW

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 2,999 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

- General Service 50 to 999 kW non-interval metered
- General Service 50 to 999 kW interval metered
- General Service 1,000 to 2,999 kW interval metered.

General Service 3,000 to 4,999 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 3,000 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption.

Sentinel Lighting

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use.

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2006

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RP-2005-0020
EB-2005-0335

Street Lighting

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

MONTHLY RATES AND CHARGES

Residential

Service Charge	\$	26.94
Distribution Volumetric Rate	\$/kWh	0.0106
Regulatory Asset Recovery	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0019
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	53.71
Distribution Volumetric Rate	\$/kWh	0.0068
Regulatory Asset Recovery	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge	\$	0.25

General Service 50 to 2,999 kW

Service Charge	\$	71.66
Distribution Volumetric Rate	\$/kW	0.2729
Regulatory Asset Recovery	\$/kW	0.0084
Retail Transmission Rate – Network Service Rate	\$/kW	1.9188
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.0379
Retail Transmission Rate – Network Service Rate – Interval Metered, ≥1,000 kW	\$/kW	2.0355
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.6652
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	0.7292
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered, ≥1,000 kW	\$/kW	0.7352
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge (if applicable)	\$	0.25

General Service 3,000 to 4,999 kW

Service Charge	\$	2,393.62
Distribution Volumetric Rate	\$/kW	0.1781
Regulatory Asset Recovery	\$/kW	(0.0863)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1459
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.7845
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge (if applicable)	\$	0.25

Atikokan Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective May 1, 2006

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RP-2005-0020
EB-2005-0335

Unmetered Scattered Load

Service Charge (per Account)	\$	50.17
Distribution Volumetric Rate	\$/kWh	0.0064
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge	\$	1.08
Distribution Volumetric Rate	\$/kW	9.3859
Regulatory Asset Recovery	\$/kW	2.9651
Retail Transmission Rate – Network Service Rate	\$/kW	1.4544
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.5250
Wholesale Market Service Rate	\$/kW	0.0052
Rural Rate Protection Charge	\$/kW	0.0010
Regulated Price Plan – Administration Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	1.95
Distribution Volumetric Rate	\$/kW	2.2491
Regulatory Asset Recovery	\$/kW	0.1283
Retail Transmission Rate – Network Service Rate	\$/kW	1.4471
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.5142
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Regulated Price Plan – Administration Charge (if applicable)	\$	0.25

Specific Service Charges

Customer Administration		
Returned Cheque charge (plus bank charges)	\$	25.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	25.00
Special Meter reads	\$	25.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	25.00
Disconnect/Reconnect at Meter – during regular hours	\$	28.00
Disconnect/Reconnect at Meter – after regular hours	\$	315.00
Disconnect/Reconnect at Pole – during regular hours	\$	28.00
Disconnect/Reconnect at Pole – after regular hours	\$	315.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate		
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

Atikokan Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective May 1, 2006

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

RP-2005-0020
EB-2005-0335

LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0817
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0709
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0045



EB-2007-0505

IN THE MATTER OF the *Ontario Energy Board Act*,
1998, S.O. 1998, c.15 (Schedule B);

AND IN THE MATTER OF an application by Atikokan
Hydro Inc. for an order or orders approving or fixing just
and reasonable distribution rates and other charges, to
be effective May 1, 2007.

BEFORE: Paul Sommerville
Presiding Member

Paul Vlahos
Member

Ken Quesnelle
Member

DECISION AND ORDER

Atikokan Hydro Inc. (“Atikokan”) is a licensed distributor providing electrical service to consumers within its licensed service area. Atikokan filed an application with the Ontario Energy Board (the “Board”) for an order or orders approving or fixing just and reasonable rates for the distribution of electricity and other charges, to be effective May 1, 2007.

Atikokan is one of 85 electricity distributors in Ontario that are regulated by the Board. To streamline the process for the approval of distribution rates and charges for these distributors, the Board issued its *Report of the Board on Cost of Capital and 2nd Generation Incentive Regulation for Ontario’s Electricity Distributors* (the “Report”) on December 20, 2006. The Report contained the relevant guidelines for 2007 rate adjustments (“the guidelines”) for distributors applying for rates only on the basis of the

cost of capital and 2nd generation incentive regulation mechanism policies set out in the Report.

Public notice of Atikokan's rate application was given through newspaper publication in Atikokan's service area. The evidence filed as part of the rate application was made available to the public. Both Atikokan and interested parties had the opportunity to file written submissions in relation to the rate application. The Board received no submissions. While the Board has considered the entire record in this rate application, it has made reference only to such evidence as is necessary to provide context to its findings.

Atikokan's rate application was filed on the basis of the guidelines. In fixing new rates and charges for Atikokan, the Board has applied the policies described in the Report. Those policies prescribe that 2007 rates will be set by applying a price cap adjustment to 2006 distribution rates, for those distributors that filed 2007 rate applications on the basis of the guidelines.

Atikokan's 2006 distribution rates were approved on an interim basis, per the Board's Decision and Order RP-2005-0020/EB-2005-0335, pending a review of Atikokan Hydro's financial and operational statistics and its financial viability by the Board's Chief Regulatory Auditor (the "CRA"). That review is underway. Atikokan has acknowledged this situation in the application.

If the result of the CRA's review would necessitate a reconsideration and adjustment to finalize 2006 rates, the rates for 2007 would also have to be adjusted. As the review by the CRA of Atikokan is not complete, the Board finds it appropriate to approve Atikokan's rates for 2007 on an interim basis. Upon completion of the CRA's review, the Board will finalize Atikokan's 2006 and 2007 distribution rates. The details of that process will depend on the Board's assessment of the conclusions of the review.

In setting the 2007 interim rates for Atikokan, the Board applied its approved price cap index adjustment to distribution rates (fixed and variable) uniformly across all customer classes. The price cap index is calculated as a price escalator less an X-factor of 1.0%, intended to represent input price and productivity trends. Based on the final 2006 data published by Statistics Canada, the Board has established the price escalator to be 1.9%. The resulting price cap index adjustment is therefore 0.9%.

The price cap index adjustment was not applied to the following components of the rates:

- the specific service charges;
- the regulatory asset recovery rate rider; and
- the smart meter rate adder (an amount in the fixed components of the rates associated with smart meter cost recovery).

Atikokan requested an amount for smart meter costs. The Board has approved an amount of \$0.25 per month per metered customer. Atikokan's variance accounts for smart meter program implementation costs, previously authorized by the Board, are continued. It is the Board's understanding that Atikokan will not be undertaking any smart metering activity (i.e. discretionary metering activity) in 2007. The amount collected through the smart meter rate adder will be booked into the existing variance accounts, and retained in those accounts, to help fund future smart meter activity. As the notice of this application indicated, the Board will be holding a combined proceeding to consider, among other things, appropriate recovery of smart meter costs.

The Board has made the necessary adjustments to Atikokan's filed 2006 Tariff of Rates and Charges to produce a new Tariff of Rates and Charges to be effective May 1, 2007. The Board finds the rates and charges in the Tariff of Rates and Charges attached as Appendix A to this decision to be just and reasonable.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this order is approved on an interim basis, effective May 1, 2007, for electricity consumed or estimated to have been consumed on and after May 1, 2007.
2. The Tariff of Rates and Charges set out in Appendix A of this order supersedes all previous distribution rate schedules approved by the Ontario Energy Board for Atikokan, and is interim in all respects.
3. Atikokan shall notify its customers of the rate changes no later than with the first bill reflecting the new rates.

DATED at Toronto, April 20, 2007.

ONTARIO ENERGY BOARD

Original signed by

Peter H. O'Dell
Assistant Board Secretary

Appendix A

EB-2007-0505

April 20, 2007

ONTARIO ENERGY BOARD

Atikokan Hydro Inc.

TARIFF OF INTERIM RATES AND CHARGES

Effective May 1, 2007

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2007-0505

APPLICATION

- The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Codes, Guidelines or Orders of the Board, and amendments thereto as approved by the Board, which may be applicable to the administration of this schedule.
- No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code, Guideline or Order of the Board, and amendments thereto as approved by the Board, or as specified herein.
- This schedule does not contain any rates and charges relating to the electricity commodity (e.g. the Regulated Price Plan).

EFFECTIVE DATES

- DISTRIBUTION RATES - May 1, 2007 for all consumption or deemed consumption services used on or after that date.
- SPECIFIC SERVICE CHARGES - May 1, 2007 for all charges incurred by customers on or after that date.
- LOSS FACTOR ADJUSTMENT – May 1, 2007 unless the distributor is not capable of prorating changed loss factors jointly with distribution rates. In that case, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

SERVICE CLASSIFICATIONS

Residential

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers.

General Service Less Than 50 kW

This classification applies to a non residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW.

General Service 50 to 2,499 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 2,500 kW. Note that for the application of the Retail Transmission Rate – Network Service Rate and the Retail Transmission Rate – Line and Transformation Connection Service Rate the following sub-classifications apply:

- General Service 50 to 999 kW non-interval metered
- General Service 50 to 999 kW interval metered
- General Service 1,000 to 2,499 kW interval metered.

General Service 2,500 to 4,999 kW

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 2,500 kW but less than 5,000 kW.

Unmetered Scattered Load

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption.

Sentinel Lighting

This classification applies to safety/security lighting with a Residential, General Service or Large Use customer. This is typically exterior lighting, and often unmetered. Consumption is estimated based on the equipment rating and estimated hours of use.

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Street Lighting

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template.

MONTHLY RATES AND CHARGES**Residential**

Service Charge	\$	27.18
Distribution Volumetric Rate	\$/kWh	0.0107
Regulatory Asset Recovery	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0052
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0019
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service Less Than 50 kW

Service Charge	\$	54.19
Distribution Volumetric Rate	\$/kWh	0.0069
Regulatory Asset Recovery	\$/kWh	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 50 to 2,499 kW

Service Charge	\$	72.30
Distribution Volumetric Rate	\$/kW	0.2754
Regulatory Asset Recovery	\$/kW	0.0084
Retail Transmission Rate – Network Service Rate	\$/kW	1.9188
Retail Transmission Rate – Network Service Rate – Interval Metered	\$/kW	2.0379
Retail Transmission Rate – Network Service Rate – Interval Metered, ≥1,000 kW	\$/kW	2.0355
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.6652
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered	\$/kW	0.7292
Retail Transmission Rate – Line and Transformation Connection Service Rate – Interval Metered, ≥1,000 kW	\$/kW	0.7352
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

General Service 2,500 to 4,999 kW

Service Charge	\$	2,415.16
Distribution Volumetric Rate	\$/kW	0.1797
Regulatory Asset Recovery	\$/kW	(0.0863)
Retail Transmission Rate – Network Service Rate	\$/kW	2.1459
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.7845
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

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Unmetered Scattered Load

Service Charge (per Account)	\$	50.62
Distribution Volumetric Rate	\$/kWh	0.0065
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0017
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Sentinel Lighting

Service Charge	\$	1.09
Distribution Volumetric Rate	\$/kW	9.4704
Regulatory Asset Recovery	\$/kW	2.9651
Retail Transmission Rate – Network Service Rate	\$/kW	1.4544
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.5250
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Street Lighting

Service Charge (per connection)	\$	1.97
Distribution Volumetric Rate	\$/kW	2.2693
Regulatory Asset Recovery	\$/kW	0.1283
Retail Transmission Rate – Network Service Rate	\$/kW	1.4471
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.5142
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0010
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Specific Service Charges

Customer Administration		
Returned Cheque charge (plus bank charges)	\$	25.00
Account set up charge / change of occupancy charge (plus credit agency costs if applicable)	\$	25.00
Special Meter reads	\$	25.00
Non-Payment of Account		
Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no disconnection	\$	25.00
Disconnect/Reconnect at Meter – during regular hours	\$	28.00
Disconnect/Reconnect at Meter – after regular hours	\$	315.00
Disconnect/Reconnect at Pole – during regular hours	\$	28.00
Disconnect/Reconnect at Pole – after regular hours	\$	315.00
Specific Charge for Access to the Power Poles – per pole/year	\$	22.35
Allowances		
Transformer Allowance for Ownership – per kW of billing demand/month – customer shall be credited at a rate of 10% of the applicable Distribution Volumetric Rate		
Primary Metering Allowance for transformer losses – applied to measured demand and energy	%	(1.00)

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LOSS FACTORS

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0817
Total Loss Factor – Secondary Metered Customer > 5,000 kW	N/A
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0709
Total Loss Factor – Primary Metered Customer > 5,000 kW	N/A