



117 Gorrie Street, Box 1480
Atikokan, Ontario P0T 1C0

Telephone (807) 597-6600
Fax (807-597-6988

December 20, 2012

Ontario Energy Board
2300 Yonge Street
Toronto, On

Dear Board Secretary:

Atikokan Hydro Inc. would like to add an addendum to our Managers Summary, concerning our document Atikokan_Hydro_Inc_IRM2013_EB2012-0105.pdf.

Atikokan's variance explanation on page 10 last two paragraphs of the Manager's Summary does not match the filed 2013_IRM_Rate_Generator_V2.3_20120412.xlsm.

The variances in Group 1 Colum CH lines 25, 26, 27, 28, 29 and 30 are consistent with the variances outlined in the approved 2012 EDDVAR model. These variances were determined to be immaterial (\$2,065) in the 2012 cost of service application.

In Group 1 Column (BX) 'Adjustments during 2011-other¹' lines 25, 26, and 27 add to (\$25,225).

This amount of (\$25,225) was input in column BX to remove the impact of erroneously accounting for the disposition of Accounts 1580, 1584 and 1586. This balance was originally recorded as the difference between the amounts for these three accounts in "2208 Group 1 Deferral and Variance Account Balances-Revised" (Table 3) and "2008 Group 1 Deferral and Variance Account Balances-Interim" (Table 2) and the sum of "2009 Group 1 Deferral and Variance Accounts Balances" (Table 4) in the 2011 IRM Decision and Order (EB-2010-0064). This represented an aggregate of trueing-up 2008 Group 1 balances from interim to final approved and then adding the 2009 Group 1 balances that were also approved on a final basis.

Atikokan notes that Accounts 1588 and 1590 in these tables were accounted for correctly.

Thank you for patience in the matter.

Original signed by Cheryl Marusyk

Cheryl Marusyk
Admin Assistant