EXHIBIT 9: DEFERRAL AND VARIANCE ACCOUNTS EB-2016-0056

1	Table of C	ontents	
2	2.9 Def	Ferral and Variance Accounts: OVERVIEW	2
3	2.9.1	One-Time Incremental IFRS Costs 1508	
4	2.9.2	Account 1575, IFRS-CGAAP Transitional PP&E Amounts	9
5	2.9.3	Account 1576, Account Changes Under CGAAP	9
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10	1508	- IFRS Transition Costs	
11	1518	Retail Cost Variance Account – Retail	
12	1548	Retail Cost Variance Account – STR	
13	1555	Smart Meters Stranded meter sub account	
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16	1584	- RSVA - Retail Transmission Network Charge	
17	1586	- RSVA - Transformation Connection Charge	
18		RSVA – Power (excluding Global Adjustment)	
19	1589	RSVA – Global Adjustment	
20	2.9.5.1	Global Adjustment (GA) USoA 1589	
21	2.9.6	Establishment of New Deferral and Variance Accounts	
22	11	ndix A	
23		ndix B	
24	Appe	ndix C	
25			

# 2.9 Deferral and Variance Accounts: OVERVIEW The information contained in this exhibit includes the status and description of Atikokan Hydro's Inc. (Atikokan) deferral and variance accounts and the proposed disposition plan of the account balances. Atikokan has completed the 2017 DVA continuity schedule Version 2.7 and a live Excel

- 6 format of the schedule will be filed as part of this application.
- 7

8 Atikokan is requesting approval for disposition of Group 1, Group 2 and Other Deferral and 9 Variance accounts balances as of December 31, 2015 and proposed interest for 2016 and 10 January to April 30, 2017. Included in our request is for the residual balance Sub-account 1555 11 Stranded Meters to be addressed in this application. Recovery over a one year period.

12

Accounts 1595 sub accounts (2012) and (2015) and 1592 rate riders have not expired as at December 31, 2015. The sunset date is April 30, 2016 and beyond.

15

Atikokan has an unconventional request for recovery USoA 1508 IFRS Transitional Costs. This
is explained in detail in section 2.9.3 of this exhibit.

18

Atikokan is requesting new sub-accounts in 1595 Recovery/Refunds for Principal and Interest subaccounts for each disposal upon approval.

21 22

23

 Disposition and Recovery/Refund of Regulatory Balances, RSVA Accounts 1584, 1586, Sub-account Balances Approved in 2017- [\$4,405].

Disposition and Recovery/Refund of Regulatory Balances, RSVA Accounts 1580
 (Wholesale Market Charges) and 1588 (Power) Sub-account Carrying Charges Approved
 in 2017 [-\$99,330]

- Disposition and Recovery/Refund of Regulatory Balances, RSVA Account 1589 (Global
   Adjustment) Sub-account Recoveries Approved in 2017- [\$46,066]
- Disposition and Recovery/Refund of Regulatory Balances, RSVA Group 2 1508, 1518,
   1548, and 1555 Sub-account Balances Approved in 2017. [\$80,506].
- Disposition and Recovery/Refund of Regulatory Balances, Account 1568 LRAM Rate
   Rider in Approved in 2017 [\$7,264]

1	Atikokan has listed balances for all outstanding deferral and variance accounts and sub-accounts
2	as at December 31, 2015. There has been no deviation from the Account Procedures Handbook
3	(APH). A copy of the completed 2017_DVA is found in Appendix B.
4	
5	Atikokan addresses two balance variances from RRR Trial Balance 2.1.7 December 31, 2015
6	under each appropriate USoA account, shown in Table 9.1 – 2.1.7 RRR Balances.
7	
8	The method Atikokan addresses Global Adjustment is in section 2.9.7.1. Atikokan confirms it pro-
9	rates the IESO Global Adjustment Charge into RPP and non-RPP portions.
10	
11	Atikokan is requesting permission to update the LRAMVA amount as presented in the LRMAVA
12	work form.
13	
14	Atikokan confirms our Power sales and Purchases agree with our audited Financial Statements
15	December 31, 2015 in Table 9-4.
16	
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#### Table 9-1 - 2.1.7 RRR Balances

			-( D 04		Variance
2.1.7 RRR Balances	AS	of Dec 31, 2015	RRR vs 2015 Balance		
			2013	Prin	cipal & Interest
Smart Metering Entity Charge Variance Account	1551	\$	1,162	\$	-
RSVA - Wholesale Market Service Charge10	1580	-\$	63,044	\$	-
RSVA - Retail Transmission Network Charge	1584	\$	15,632	\$	-
RSVA - Retail Transmission Connection Charge	1586	\$	18,407	\$	-
RSVA - Power (excluding Global Adjustment)	1588	-\$	48,182	\$	-
RSVA - Global Adjustment	1589	\$	102,398	\$	-
Disposition and Recovery/Refund of Regulatory Balances (2012)8	1595	\$	10,228	\$	-
Disposition and Recovery/Refund of Regulatory Balances (2015)8	1595	-\$	35,788	\$	-
RSVA - Global Adjustment	1589	\$	102,398	\$	-
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition	1508	\$	37,908	-\$	19,289
Retail Cost Variance Account - Retail	1518	\$	12,601	\$	-
Retail Cost Variance Account - STR	1548	\$	9,287	\$	-
PILs and Tax Variance for 2006 and Subsequent Years - Sub-					
Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$	7,835	\$	-
LRAM Variance Account12	1568	\$	1,507	-\$	5,653
Smart Meter Capital and Recovery Offset Variance - Sub-Account -					
Stranded Meter Costs5	1555	\$	576	\$	-

2

1

Atikokan applies interest monthly on the opening principal balance. Interest rates applied are 'Prescribed Rates' as per Ontario Energy Board which the board updates quarterly. Interest rates from January 2012 to March 2015 1.47%, April 2015 to present 1.10% are disclosed below. (Table 9-2) Atikokan has applied these interest rates to calculate the carrying charges for each regulatory deferral and variance account. Interest is accordingly applied monthly on opening principal balance as described in the APH.

Table 5-2 Approved OLD Interest Nates							
<u>Quarter by</u> Year	Deferral Accounts	CWIP					
Q3 2016	1.1	2.92					
Q2 2016	1.1	2.92					
Q1 2016	1.1	2.92					
Q4 2015	1.1	2.55					
Q3 2015	1.1	2.55					
Q2 2015	1.1	2.28					
Q1 2015	1.47	2.89					
Q4 2014	1.47	3.17					
Q3 2014	1.47	3.17					
Q2 2014	1.47	3.17					
Q1 2014	1.47	3.7					
Q4 2013	1.47	3.7					
Q3 2013	1.47	3.23					
Q2 2013	1.47	3.23					
Q1 2013	1.47	3.23					
Q4 2012	1.47	3.23					
Q3 2012	1.47	3.51					
Q2 2012	1.47	3.51					
Q1 2012	1.47	3.92					

#### **Table 9-2 Approved OEB Interest Rates**

2

1

3 Atikokan is not requesting disposition on residual balances in USoA 1595 sub-accounts as the

4 Rate Riders were not in a sunset position December 31, 2015.

5

Atikokan has created Table 9.3 summarizing Group 2 Accounts showing the available Board
approved USoA accounts stating which accounts are in use or discontinued. Atikokan requests
the continuation of RSVA 1518 and RSVA 1548 until further direction from the Board. Other
Regulatory Assets, specifically, sub account 1508 will be closed upon disposal of Deferred IFRS
Transition Costs.

11

Atikokan has not made any adjustments to deferral and variance account balances that were previously approved by the OEB on a final basis in both cost of service and IRM proceedings. All entries have been approved by the OEB. Atikokan's last IRM proceeding was for May 1, 2016 effective rates; EB-2015-0052.

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#### Table 9.3 Group 2 Accounts

Group 2 USoAccounts		In Use	Discontinued
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	In Use	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		Discontinued
Other Regulatory Assets - Sub-Account - Financial Assistance Payment			
and Recovery Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508		Discontinued
Other Regulatory Assets - Sub-Account - Other 4	1508		Discontinued
Retail Cost Variance Account - Retail	1518	In Use	
Misc. Deferred Debits	1525		Discontinued
Retail Cost Variance Account - STR	1548	In Use	
Board-Approved CDM Variance Account	1567		Discontinued
Extra-Ordinary Event Costs	1572		Discontinued
Deferred Rate Impact Amounts	1574		Discontinued
RSVA - One-time	1582		Discontinued
Other Deferred Credits	2425		Discontinued

- 1 The following Table 9-4 Sales vs Cost of Power, showing a breakdown of energy sales and cost
- 2 of power as reported in the Atikokan Financial Statements (AFS) as per Board USoA account
- 3 numbers for December 31, 2014 and December 31, 2015.
- 4
- 5

#### Table 9-4 Sales vs Cost of Power

	Revenue of USoA related to RSVA	All RSVA's	1588 Power	Global Adjustment	1589 Global Adjustment	1580 Wholesale Market	1584 Transmission Network	1586 Transmission Connection	1551 Smart Meter Entity	
4006 F	Residential Sales	-935,085.54								-935,085.54
4025 8	Street Lighting Sales	-16,753.80		-24,653.19						-41,406.99
4035 0	General Energy Sales	-796,900.92		-405,027.72						-1,201,928.64
4055 E	Energy Sales to Retailers	-41,755.36		-63,023.44						-104,778.80
4062 E	Billed WMS	-142,795.71								-142,795.71
4066 E	Billed NW	-155,486.19								-155,486.19
4068 E	Billed CN	-74,483.60								-74,483.60
4076 E	Billed Smart Meter Entity	-15,578.15								-15,578.15
Ţ	TOTAL Energy	-2,178,839.27		-492,704.35	0.00	0.00	0.00	0.00	0.00	-2,671,543.62
	Expense of USoAs Related to RSVA									
4701 8	Smart Meter Entity	15,530.74							47.41	
4705 F	Power Purchased	943,724.65	16,945.52							
4707 0	Charges - Global	1,379,802.92			-57,273.12					
4705 0	Charges - WMS	146,003.22				-3,207.51				
4714 (	Charges - NW	165,126.29					-9,640.10			
4716 0	Charges - CN	94,115.31						-19,631.71		
٦	TOTAL Expenses	2,744,303.13	16,945.52	0.00	-57,273.12	-3,207.51	-9,640.10	-19,631.71	47.41	2,671,543.62
	Variance									0.00

2015 USoA	Revenue of USoA related to RSVA	1588 Power	1588 Power	Global Adjustment	1589 Global Adjustment	1580 Wholesale Market	1584 Transmission Network	1586 Transmission Connection	1551 Smart Meter Entity	
4006	Residential Sales	-973,494.92								-973,494.92
4025	Street Lighting Sales	-9,268.13		-36,943.04						-46,211.17
4035	General Energy Sales	-949,890.00		-1,406,185.85						-2,356,075.85
4055	Energy Sales to Retailers	-28,875.02		-93,247.93						-122,122.95
4062	Billed WMS	-198,983.88				65,811.90				-133,171.98
4066	Billed NW	-215,984.33					-5,868.22			-221,852.55
4068	Billed CN	-131,232.22						1,481.89		-129,750.33
4076	Billed Smart Meter Entity	-15,537.76							-33.16	-15,570.92
	TOTAL Energy	-2,523,266.26	0.00	-1,536,376.82	0.00	65,811.90	-5,868.22	1,481.89	-33.16	-3,998,250.67
	Expense of USoAs Related to RSVA									
4701	Smart Meter Entity	15,570.92								
4705	Power Purchased	765,423.43	30,929.15							
4707	Charges - Global	2,746,667.34			-45,115.03					
4705	Charges - WMS	133,171.98								
4714	Charges - NW	221,852.55								
4716	Charges - CN	129,750.33								
	TOTAL Expenses	4,012,436.55	30,929.15	0.00	-45,115.03	0.00	0.00	0.00	0.00	3,998,250.67
	Variance									0.00

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#### 1 2.9.1 One-Time Incremental IFRS Costs 1508

2 3 Atikokan requests review and disposition of the balance in Account 1508 Other Regulatory 4 Assets, sub-account Deferred IFRS Transition Costs. USoA 1508 balanced to the RRR December 5 31, 2015. Atikokan received one last incremental cost in April 2016 for amount \$19,288.50 which 6 is included in this application. The expense is one time professional accounting fee incurred for 7 audit transition for presentment of IFRS financial statement. Because this expense is actual and 8 final, Atikokan's unconventional request is to include this final expense in our COS. This will 9 enable closing account 1508. Atikokan proposes a one year recovery period for all customer 10 classes. OEB Appendix 2-YA was completed in Chapter 2 Appendices in Table 9-5 below. A copy 11 of the final invoice supporting the request can be found in Appendix A.

12

Atikokan does not have any incremental IFRS transition costs embedded in the proposed 2017
 revenue requirement.

15

Atikokan has followed the October 2009 APH FAQ #3 regarding costs that are permitted to be recorded in the Account 1508 sub-accounts and confirm that no capital costs, ongoing IFRS compliance costs, or impacts arising from adopting accounting policy changes are recorded in the accounts.

20 21

Table 9-5 Chapter 2 Appendix 2-YA IFRS

Nature of One-Time Incremental IFRS Transition Costs <sup>1</sup>	Audited Actual Costs Incurred	Audited Actual Costs Incurred 2013	Audited Actual Costs Incurred 2014	Audited Actual Costs Incurred 2015	Audited Carrying Charges To December 31, 2015	Audited Actual Costs Incurred 2016	Carrying Charges January 1, 2016 to December 31,2016/A pril 30, 2017 (As	Total Costs and Carrying Charges
Professional accounting fees	\$ 23.355	\$ 12.000	2014	2010	\$ 1.452	\$ 19,289	\$ 519	\$ 56,614
Professional legal fees	+ _ 0,000	· • · =,••••			<b>*</b> .,. <b>*</b>	\$ -	+	\$ -
Salaries, wages and benefits of			\$ 694		\$ 16	\$ -	\$ 10	\$ 720
Associated staff training and	\$ 373				\$ 17	\$ -	\$ 5	\$ 396
Costs related to system upgrades,						\$ -		\$ -
previous Board approved rates						\$ -		\$ -
Total	\$ 23,728	\$12,000	\$ 694	\$-	\$ 1,486	\$19,289	\$ 534	\$57,730
					source:	Chapter 2 /	Appendix 2-1	'A IFRS

22 23

1	2.9.2 Account 1575, IFRS-CGAAP Transitional PP&E Amounts
2 3	Atikokan has no request for account 1575.
4	
5	Atikokan transitioned to MIFRS with PP&E changes effective January 1, 2012 in its last Rate
6	Application EB-2011-0293 and did not record any amounts in account 1575; therefore, Atikokan
7	has no IFRS transition PP&E changes for approval in this 2017 Rate Application.
8	
9	With no costs recorded in 1575, OEB appendix 2-EA is not applicable and thereby is excluded in
10	this Exhibit.
11	
12 13	2.9.3 Account 1576, Account Changes Under CGAAP
14	Atikokan has no request for account 1576.
15	
16	Atikokan transitioned to MIFRS in our last COS EB-2011-0293. No amounts were recorded in
17	account 1576.
18	
19	With no costs recorded in 1576, OEB appendix 2-EB and 2-EC are not applicable and thereby is
20	excluded in this Exhibit.
21	
22 23	2.9.4 Retail Service Charges
23 24	Atikokan has followed Article 490, Retail Services and Settlement Variances of the Accounting
25	Procedures handbook for Account 1518 and Account 1548.
26	
27 28	1518 - Retail Cost Variance Account – Retail
29	This account (USoA 1518) is the variance of our monthly service charge revenues to our Retailers
30	and expenses, shared hub costs to facilitate the Electronic Transactions and supervision. This
31	account will continue until further direction from the OEB. Other expenses included are banking
32	fees for settlement of Retailers, incremental wages for billing to attach components for billing and

1 balancing. Table 9.7 shows the applicable accounts used by Atikokan for years 2015 through

- 2 2017.
- 3
- 4

	4082	5305	5315	4405
2015	- 2,655	2,421	2,228	-123
2016	-1,600	1,533	200	-12
2017	-1,600	1,533	200	-12

Table 9.7 RCVA - Retail

5

## 6 1548 - Retail Cost Variance Account – STR7

8 This account (USoA 1548) is the variance of our monthly Service Processing Requests and hub 9 costs to facilitate the Electronic Transactions for Retailers and supervision. This account will 10 continue until further direction from the OEB. Table 9.8 shows the applicable accounts used by

11 Atikokan for years 2015 through 2017.

12

#### Table 9.8 RCVA - STR

	4084	5305	5315	4405
2015	-12	1,200	600	79
2016	-1200	1,200	200	15
2017	-1200	1,200	200	15

#### 13

#### 14

#### 15 16

#### 5 2.9.5 Disposition of Deferral and Variance Accounts

Table 9.9 below shows the accounts for disposition and the allocations to each class. Principal balances as at December 31, 2015 including Interest calculated to April 31, 2017. All account balances in the continuity schedule (Table 9.9) matched the Atikokan Financial Statements (AFS) During this Application Atikokan has updated the 1568 LRAMVA from the provided workform and added the BDO invoice shown in Appendix A now included in Account 1508 IFRS. These two accounts are the only variances. Atikokan confirms table 9.9 supports our DVA request effective date May 1, 2017.

25 Atikokan's recovery / refund requests are over a one year period.

#### Table 9.9 Disposal Request

A Ontario Energy Board

### **2017 Deferral/Variance Account Workform**

		Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE < 50KW	GENERAL SERVICE >50 TO 4,999KW	STREET LIGHTING
LV Variance Account	1550	0	kWh	0	0	0	0
Smart Metering Entity Charge Variance Account	1551	33	# of Customers				
RSVA - Wholesale Market Service Charge	1580	(67,349)	kWh	(23,871)	(12,664)	(29,677)	(1,138)
RSVA - Retail Transmission Network Charge	1584	5,919	kWh	2,098	1,113	2,608	100
RSVA - Retail Transmission Connection Charge	1586	(1,513)	kWh	(536)	(285)	(667)	(26)
RSVA - Power (excluding Global Adjustment)	1588	(31,981)	kWh	(11,335)	(6,013)	(14,092)	(540)
RSVA - Global Adjustment	1589	46,066	Non-RPP kWh	613	397	43,392	1,664
Total of Group 1 Accounts (excluding 1589)		(94,892)		(33,644)	(17,849)	(41,828)	(1,604)
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	57,730	kWh	20,461	10,855	25,438	975
Retail Cost Variance Account - Retail	1518	12,780	kWh	4,529	2,403	5,631	216
Retail Cost Variance Account - STR	1548	9,420	kWh	3,339	1,771	4,151	159
Smart Meter 'Stranded Meter' Residual balance	1555	576	kWh	204	108	254	10
Total of Group 2 Accounts		80,506		28,534	15,138	35,474	1,360
LRAM Variance Account (Enter dollar amount for each class)	1568	7,263		2,446	4,733	85	0
(Account 1568 - total amount allocated to	o classes)	7,264					
	Variance	(0)					
Total of Group 1 Accounts (1550, 1551, 1584, 1586 a	ind 1595)	4,405		1,561	828	1,941	74
Total of Account 1580 and 1588 (not allocated to	o WMPs)	(99,330)		(35,206)	(18,677)	(43,769)	(1,678)
	14/845	10.000			007	10.000	1 001

Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)	4,405	1,561	828	1,941	74
Total of Account 1580 and 1588 (not allocated to WMPs)	(99,330)	(35,206)	(18,677)	(43,769)	(1,678)
Balance of Account 1589 Allocated to Non-WMPs	46,066	613	397	43,392	1,664
Group 2 Accounts (including 1592, 1532)	80,506	28,534	15,138	35,474	1,360
ended					

ount 1589 reference calculation by customer and consumption	
Account 1589 / Number of Customers	\$28.17
1589/total kwh	\$0.0017

2 3

5

Acco

1

#### 4 1508 – IFRS Transition Costs

6 Atikokan transitioned to MIFRs in our last COS EB-2011-0293. The Incremental Capital Charges

7 had been disposed of at that time.

8

9 Atikokan's December 31, 2015 did balance at time of filing the 2.1.7 RRR Trial Balance. The final 10 transition was the presentment of Atikokan Financial Statements (AFS) for December 2015. The 11 audit costs for the presentment of AFS 2015 and restated AFS 2014, a cost was incurred. The 12 final expense is \$19,288.50. Atikokan asks that this final invoice be included in COS EB-2016-13 0056. Atikokan stresses that this is the final transition cost and issued from BDO audit team feel 14 confident there are no issues with this claim. A copy of the invoice is Appendix A. Work sheet from OEB Chapter 2 Appendix 2-YA has been completed and presented below in Table 9-10. Atikokan feels it prudent to make this claim being that this is an 'audit expense'. The annual interest based on present Board Approved interest rate (1.10%) would be approximately \$1,200. Based on the annual interest rate, Atikokan does not feel it would be prudent for its customer's to defer the recovery of the IFRS costs; the balance to recovery would only increase, having a greater bill impact.

7

8 Atikokan is seeking \$57,730 disposal of principal and interest. This account can only be rectified

- 9 during a COS and the average COS is now 5 years. This account will cease upon final disposition.
- 10
- 11

#### Table 9-10 Chapter 2 Appendix 2-YA

Nature of One-Time Incremental IFRS Transition Costs <sup>1</sup>	Audited Actual Costs Incurred 2012	Audited Actual Costs Incurred 2013	Audited Actual Costs Incurred 2014	Audited Actual Costs Incurred 2015	Audited Carrying Charges To December 31, 2015	Audited Actual Costs Incurred 2016	Carrying Charges January 1, 2016 to December 31,2016/A pril 30, 2017 (As	, , ,
Professional accounting fees	\$23,355	\$12,000			\$ 1,452	\$19,289	\$ 519	\$ 56,614
Professional legal fees						\$ -		\$ -
Salaries, wages and benefits of			\$ 694		\$ 16	\$ -	\$ 10	\$ 720
Associated staff training and	\$ 373				\$ 17	\$ -	\$5	\$ 396
Costs related to system upgrades,						\$ -		\$ -
previous Board approved rates						\$ -		\$-
Total	\$23,728	\$12,000	\$ 694	\$-	\$ 1,486	\$19,289	\$ 534	\$57,730
					source:	Chapter 2	Appendix 2-1	A IFRS

12 13

14 1518 Retail Cost Variance Account – Retail

15

16 In section 2.9.6 how Atikokan's derives its variance is addressed. Atikokan is seeking \$12,780

17 principal and interest. This account will continue until further Board direction.

18

#### 19 1548 Retail Cost Variance Account – STR

20

21 In section 2.9.6 how Atikokan's derives its variance is addressed. Atikokan is seeking \$9,420

22 principal and interest. This account will continue until further Board direction.

1	1555 Smart Meters Stranded meter sub account							
$\frac{2}{3}$	Direction from the OEB Guideline G-2011-0001 for residual balance (net of recoveries) in "Sub-							
4	account Stranded Meter Costs" and the balance in "Approved Stranded Meter Costs Carrying							
5	Charges" of Account 1555 should be submitted for review and finalization as part of the							
6	distributor's next cost of service application".							
7								
8	Atikokan is proposing to clear the balance of acc	ount 1555	with Board	approval. Pri	ncipal and			
9	interest of \$577 shown in Table 9-11. This amoun	nt is include	ed in Group 2	2 Recovery/Re	əfund.			
10								
11	Table 9-11 Deferra	al Account	: 1555					
		Account	Principal	Interest	Total			
12	Smart Meter 'Stranded Meter' Residual balance	1555	57	520	577			
13	Table from OEB Chapter Appendix 2-S Strar	nded Mete	r Treatmen	t has been	completed			
14	confirming the transactions of this account.							
15								
16	Table 9	<u>9-12</u>						
	Append	ix 2-S						

#### Appendix 2-S Stranded Meter Treatment

Year	Notes	 ss Asset /alue	 umulated ortization	Contributed Capital (Net of Amortization)		Net Asset	 oceeds on isposition	-	Residual Net Book Value
		(A)	(B)	(C)	<b>(</b> D )	) = (A) - (B) - (C)	(E)	(	F) = (D) - (E)
2006					\$	-		\$	-
2007					\$	-		\$	-
2008					\$	-		\$	-
2009		\$ 104,713	\$ 52,320		\$	52,393		\$	52,393
2010		\$ 104,713	\$ 66,829		\$	37,884		\$	37,884
2011		\$ 104,713	\$ 81,338		\$	23,375	\$ 23,376	-\$	1
2012							\$ 23,376	-\$	23,376
2013					\$	-		\$	-
2014					\$	-		\$	-
2015									
2016	(1)				\$	-		\$	-

17

18 Atikokan will discontinue this account upon Board approval.

19

1 1568 - LRAM Variance Account 2 3 LRAMVA 1568 did balance at time of reporting Trial Balance RRR.2.1.7. The variance occurred 4 upon completing the generic LRAMVA work form. Balances in 2017\_DVA are input from the 5 generic LRAMVA workform as calculated. The associated rate riders are calculated in the DVA 6 continuity schedule. 7 8 Atikokan did not keep current information for LRAM variances. Upon completing the LRAMVA 9 work form Atikokan is requesting permission to update the LRAMVA Account 1568 to reflect the 10 correct dollars and carrying charges, and include these dollars in our Disposal request. 11 12 Atikokan is seeking \$7,264 disposal of principal and interest which includes the updated dollars 13 from the LRAMVA work from. 14 15 1580 – RSVA - Wholesale Market Service Charge (WMS) 16 17 Variance is calculated monthly based on the variances arising in power bill verses customer billing 18 Wholesale Market Service Charge amounts. Interest is calculated monthly as of the opening 19 balance using the Board prescribed interest rates. Atikokan is seeking disposition of (\$67,349) 20 including principal and interest. 21 22 Atikokan does not have any Class A nor WMP customers. Atikokan adheres to the rates for WMS 23 as designed by the Board under Regulatory Charges. 24 25 1584 – RSVA – Retail Transmission Network Charge 26 1586 – RSVA – Transformation Connection Charge 27 28 Variances for these accounts are calculated monthly power bill verses customer billing. Interest 29 is calculated monthly as of the opening balance using the Board prescribed interest rates. These 30 rates are aligned each January by the Board and can be found in our Tariff Sheets May 1, 2017. 31 Atikokan has completed the OEB 2017\_RTSR\_Workform-Excel. Full account of this information 32 is in Exhibit 8. Atikokan has four main customer classes (excluding microFIT). 33

1	Atikokan is seeking disposition of \$5,919 for Account 1584 RSVA Transmission Network Charge
2	and disposition of (\$1,513) for account 1586 RSVA Transmission Connection Charge
3	recovery/refund. Both proposed dispositions include actual principal and interest balances as of
4	December 31, 2015 prorated to included April 30, 2017 interest amounts.
5	
6	1588 RSVA – Power (excluding Global Adjustment)
7	Veriance is calculated monthly neuron hill yeroes systemer billing . Interact is calculated monthly
8	Variance is calculated monthly power bill verses customer billing. Interest is calculated monthly
9	as of the opening balance using the Board prescribed interest rates. Atikokan is seeking
10	(\$31,981) recovery/refund.
11	
12	1589 RSVA – Global Adjustment
13 14	Variance is calculated monthly power bill verses customer billing. Interest is calculated monthly
15	as of the opening balance using the Board prescribed interest rates. Atikokan is seeking \$46,066
16	recovery including principal and interest.
17	
18	Below is a listing of all approved USoA accounts for use for Deferral and Variance Accounts and
19	accounts. Atikokan is not requesting disposition of these accounts and sub accounts:
20	
21	1508 Other Regulatory Assets -Sub account Incremental Capital Charges and Financial
22	Assistance payment and Recovery this balance has been previously disposed.
23	
24	1551 Smart Metering Entity Charge Variance Account has a balance of \$33.00 and Atikokan is
25	not asking for disposition of this account as the variance is very negligible.
26	
27	1592 PILs and Tax Variance for 2006 and Subsequent Years has a residual balance as at
28	December 31, 2015. The rate riders have not been audited as the sunset date was April 30,
29	2016. At this time the balance will be transferred to 1595 Recovery/Refund of Regulatory
30	Balances (2012) upon its completion.
31	1595 Disposition and Recovery/Refund of Regulatory Balances (2012) and sub account (2015).
32	These rate riders have not met their sunset date, April 30, 2016 and April 30, 2017.
33	

While preparing this Cost of Service application Atikokan noted the balance of account 1595 Sub account Rate Rider for Disposition of Global Adjustment Account (2016) was growing substantially in a position favourable to our customers. Not wanting the balances to continue to grow Atikokan put in a request to stop all riders at this time so the situation could be addressed. It should be noted these balances are unaudited thereby request for disposal will be deferred to Atikokan's next IRM for effective May 1, 2018 rates. The recovery of this rate rider will now be explained in greater detail.

8

9 The letter addressed to Board Secretary was delivered to the OEB dated August 23, 2016 via 10 website August 23, 2016 e-filing reference number '30503'. A copy of the letter is attached; see 11 Appendix C. Two hard copies of this letter were also mailed to the Board Office. This anomaly of 12 the Global Adjustment rate rider is because a General Service >50 customer which started 13 production. When completing the last Cost of Service Load Forecast this customer had just gone 14 bankrupt with no buyers insight for take over. There was no expectation of start-up or actual load 15 data for forecasting.

16

17 The table below shows at the time of the rate rider approval; demand was designed to be at 18 15,188 kW for the year (2012 Board Approved). Actual demand for historical years 2012, 2013 19 and 2014 were at least 56% more than the Board Approved total Demand. The load forecast 20 model is designed with the average not actual demand. A few reasons explain the extra demand 21 causing a quicker recover. Atikokan had forecasted in its previous Cost of Service Application to 22 have General Service Customers > 50 move into the General Service < 50; this did not 23 materialize. Additionally, as mentioned previously, the historic GS > 50 customer had significantly 24 and recently changed at the time of the 2012 COS and whereby Atikokan did not have evidence 25 of its load, best practices were used in predicting the load forecast; managing risk of load. As a 26 result of this additional demand levels, this Rate Rider for Disposition of Global Adjustment 27 Account (2016) – effective until April 30, 2017 had fully recovered quicker than originally 28 anticipated. As the 2017 Test Year Load Forecast supports, load is not expected to change; 29 therefore, Atikokan Hydro is amendable to applying to suspend the rate riders as a preliminary 30 matter as part of its cost of service Application. Atikokan will work with the Board in determining 31 the optimal solution.

LOAD COMPARISION	2012 Board Approved	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Bridge	2017 Test
Billed Kwh	23,044,163	21,958,203	22,559,900	23,377,488	32,370,291	27,232,313	27,331,580
Billed kW	26,091	23,785	23,130	26,091	52,335	35,040	35,532
Residential							
Customers	1,424	1,410	1,413	1,411	1,405	1,397	1,389
kWh	11,113,021	9,445,561	9,833,794	9,743,006	9,225,364	9,625,755	9,687,147
GS<50 kW							
Customers	235	234	235	234	234	231	228
kWh	6,246,087	5,320,355	5,238,114	5,315,999	5,110,232	5,275,055	5,139,223
GS>50 kW							
Customers	15	20	18	19	19	17	17
kWh	5,218,563	6,722,750	7,020,268	7,851,921	17,571,100	11,869,754	12,043,461
kW	13,872	22,335	21,680	24,636	50,899	33,610	34,102
Street Lights							
Connections	623	635	635	633	628	625	625
kWh	466,493	469,537	467,724	466,563	463,596	461,749	461,749
kW	1,316	1,450	1,450	1,455	1,436	1,430	1,430
Total of Above							
Customer/Connections	2,297	2,299	2,300	2,297	2,286	<i>,</i>	2,260
kWh	23,044,164	21,958,203	22,559,900	23,377,488	32,370,291	27,232,313	27,331,580
kW from applicable classes	15,188	23,785	23,130	26,091	52,335	35,040	35,532

#### Table 9-13 Load Comparison

2

3

4 Atikokan also had second rate rider for Group 1 offsetting our recovery therefor the credit balance 5 was not recognized as soon as it should have been. The balances involved are unaudited with 6 interest calculated to July 31, 2016, Principal balances mid-August 2016; Account 1595 – 2012 7 group 1 and 2 (\$11,355.62); 1595-2015 group 1 and 2 (\$99,053.29); 1595 – 2016 group 1 and 2 8 \$42.214.57. There has been no direction at this time from the OEB. Atikokan's request is to stop 9 (suspend) all approved current rate riders immediately. Atikokan will continue to bill with these 10 rates riders until direction is received. Until our accounts are audited, and confirmed Atikokan will 11 refrain from asking to clear all residual balances. Atikokan does request the OEB to permit 12 Atikokan to stop billing with these approved current rate riders that have been 13 recovered/refunded. Atikokan believes the monthly impact to be material and it is most prudent 14 to cease.

15

16 Atikokan has no market participants therefor there no request to establish separate rate riders.

- 1 Atikokan has no proposal for disposition of Account 1580 sub-account CBR Class B at this time.
- 2 A chart below in Table 9-14 showing which accounts are not in use by Atikokan.
- 3

#### Table 9-14

Group 1 Accounts		
LV Variance Account	1550	Not in Use
Group 2 Accounts		
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	Not in Use
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery	1508	Not in Use
Other Regulatory Assets - Sub-Account - Other 4	1508	Not in Use
Misc. Deferred Debits	1525	Not in Use
Board-Approved CDM Variance Account	1567	Not in Use
Extra-Ordinary Event Costs	1572	Not in Use
Deferred Rate Impact Amounts	1574	Not in Use
RSVA - One-time	1582	Not in Use
Other Deferred Credits	2425	Not in Use
Renewable Generation Connection Capital Deferral Account <sup>9</sup>	1531	Not in Use
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	Not in Use
Renewable Generation Connection Funding Adder Deferral Account	1533	Not in Use
Smart Grid Capital Deferral Account	1534	Not in Use
Smart Grid OM&A Deferral Account	1535	Not in Use
Smart Grid Funding Adder Deferral Account	1536	Not in Use
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital	1555	Not in Use
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries	1555	Not in Use
Smart Meter OM&A Variance <sup>5</sup>	1556	Not in Use
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557	Not in Use
IFRS-CGAAP Transition PP&E Amounts Balance + Return Component <sup>6</sup>	1575	Not in Use
Accounting Changes Under CGAAP Balance + Return Component <sup>6</sup>	1576	Not in Use

4 5

#### 6 2.9.5.1 Global Adjustment (GA) USoA 1589 7

- 8 Atikokan's Non-RPP customers are billed with the 1st estimate GA (Class "B") rate. This rate is 9 added into the billing system as rates present themselves from the IESO.
- 10 To settle RPP verses Non-RPP sales the report is submitted via IESO portal within the first four
- 11 working days of the month.
- 12
- 13 This process involves submitting consumption sold with pricing cost estimates from the IESO. A
- 14 true-up reconciles both RPP and non-RPP consumption once actuals are known, generally the
- 15 following month. Atikokan uses the IESO current estimates for GA (Class B) and Average
- 16 Weighted Price. Our monthly billing of all classes is beneficial for this report.

1 Consumption estimates are based on the previous year's consumption history until actuals are

- 2 known and updated.
- 3

4 The balance of USoA 1589 as at December 31, 2015 is Principal and Interest \$45,404 adding

5 projected interest of \$338 totaling \$46,066 for disposition.

6

7 The proposed rate rider is \$0.0036 per kWh in each class. The model states Rate riders for Global

- 8 Adjustment is to be calculated on the basis of kWh for all classes in Table 9-15.
- 9
- 10 This proposed rate rider is applicable only to Non-RPP Customers in each respective class.
- 11
- 12

#### **Table 9-15**

Balance of Account 1589 Allocated to Non-WMPs					
Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA Global Adjustment	Rate Rider for RSVA - Global Adjustment	
Residential	kWh	170,205	\$ 613	0.0036	\$/kWh
General Service <50 kW	kWh	110,276	\$ 397	0.0036	\$/kWh
General Service >50 to 4,999 kW	kWh	12,043,461	\$ 43,392	0.0036	\$/kWh
Street Lighting	kWh	461,749	\$ 1,664	0.0036	\$/kWh
Total			\$ 46,066		

13 14

15 As of July 1, 2015 per O. Reg 429/04, an eligible customer with a maximum hourly demand over

16 three megawatts, but less than five megawatts, can elect to become a Class A for an applicable

17 adjustment period of one year. At this time Atikokan has no such customer.

18

2.9.6 Establishment of New Deferral and Variance Accounts 19

20 21 Atikokan confirms it does not require an account order to establish new deferral and variance accounts.

- 23
- 24

#### 1 Appendix A

ļ.

IBDO	Tel: 807 274 9848 Fax: 937 274 5142 www.bdo.ca	) 600 Canada LLF 375 Scott Street Lort Frances ON ⊐9a 1H1	Canada
April 30, 2016			Ê,
Atikakan Hydro Inc. 117 Gorrie Street PO Box 1480 Atikokan ONI POT ICO			0
Attention: Mrs. Jen Wiens		Involce ctronic Banking Account No.	86512824 15126C128459
		HST Registration No.	131585366RT0043
For Professional Services			Ro Ward
execution of full audit and International Financial Re Energy Board. These mere drafting of compliant IFRS	d transition of financial st porting Standards (11 RS1) emental costs include con financial statements for	, as required by the Ontario	\$15.370.00
Administration, Lachnolog	y and disbursement ree:		918.50 ee \$19,288.50 \$= 2,507.51 tal \$21,796.01
		$_{j} \leq 0.8$	9401
		•	RS TRUNKIHON
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BDO is pleased to offer electronic bill payment For more information, visit http://www.bdo.ca/sisctron	:	Jennefer.	salsen
Interest at 1.00X pe: 1204-XII 192-4	Accounts are due when Finanth (12.00% per amont) wit	irencered Libe charged on accounts over 30 day	8
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1 Appendix B

Ontario Energy Board		
2017 Deferral/\	/ariance Account	Workform
		Version 2.7
Utility Name	Atikokan Hydro Inc.	
Service Territory		
Assigned EB Number	EB:2016:0056	
Name of Contact and Title	Jennifer Wiens, CEO Secretary/Treasurer	
Phone Number	807-597-6600	
Email Address	jen.wiens@athydro.com	

Account Descriptions	Account Number	Opening Principal Amounts as of Jan-1-11	Transaction s1 Debit / (Credit) during 2011	OEB- Approved Disposition during 2011	Principal Adjustments during 2011	Closing Principal Balance as of Dec-31-11	Opening Interest Amounts as of Jan-1-11	Interest Jan- 1 to Dec-31- 10	OEB- Approved Disposition during 2011	Interest Adjustments 2 during 2011	Closing Interest Amounts as of Dec-31- 11	Opening Principal Amounts as of Jan-1-12
Group 1 Accounts												
LV Variance Account	1550	0				0	0				0	0
Smart Metering Entity Charge Variance Account	1551											
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580											
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580											
						-						
Variance WMS – Sub-account CBR Class B <sup>10</sup> RSVA - Retail Transmission Network Charge	1580					0					0	
RSVA - Retail Transmission Network Charge RSVA - Retail Transmission Connection Charge	1584 1586	0				0	0				0	
RSVA - Retail Transmission Connection Charge RSVA - Power (excluding Global Adjustment)	1588	0				0	0				0	
RSVA - Flower (excluding Global Adjustment) RSVA - Global Adjustment	1566	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1505	0				0	0				0	
	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2010)8		0				-						
Disposition and Recovery/Refund of Regulatory Balances (2011)8	1595	0				0	0				0	
Disposition and Recovery/Refund of Regulatory Balances (2012)8	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2013)	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2014)8	1595	0				0	0				0	0
Disposition and Recovery/Refund of Regulatory Balances (2015)8	1595											
Not to be disposed of unless rate rider has expired and balance has been audited												
		0	0	0				0	0			
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		0	0	0			-	0			0	0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		0	0	0	0	0	0	0	0	0	0	0
RSVA - Global Adjustment	1589											
Group 2 Accounts												
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0				0	0				0	
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508	0				0	0				0	0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery												
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508	0				0	0				0	0
Other Regulatory Assets - Sub-Account - Other 4	1508	0				0	0				0	0
Retail Cost Variance Account - Retail	1518	0			10,009	10,009				128	128	10,009
Misc. Deferred Debits	1525	0				0	0				0	0
Retail Cost Variance Account - STR	1548	0			22,066	22,066				592	592	22,066
Board-Approved CDM Variance Account	1567	0				0	0				0	0
Extra-Ordinary Event Costs	1572	0				0	0				0	
Deferred Rate Impact Amounts	1574	0				0	0				0	
RSVA - One-time Other Deferred Credits	1582	0				0	0				0	0
Uther Deterred Credits	2425	0				0	0				0	0
Group 2 Sub-Total		0	0	0	32,074	32,074	0	0	0	719	719	32,074
Group 2 Sub-Total		0	0	0	32,074	32,074	0	0	0	/19	/19	32,074
PILs and Tax Variance for 2006 and Subsequent Years												
(excludes sub-account and contra account below)	1592	0				0	0				0	0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input		Ū				0	Ū				0	0
Tax Credits (ITCs)	1592	0				0	0				0	0
						-						
Total of Group 1 and Group 2 Accounts (including 1592)		0	0	0	32.074	32.074	0	0	0	719	719	32.074
LRAM Variance Account <sup>12</sup>	1568	0				0	0				0	0
Total including Account 1568		0	0	0	32,074	32,074	0	0	0	719	719	32,074
-												
Renewable Generation Connection Capital Deferral Account <sup>9</sup>	1531	0				0	0				0	0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532	0				0					0	0
Renewable Generation Connection Funding Adder Deferral Account	1533	0				0					0	0
Smart Grid Capital Deferral Account	1534	0				0					0	
Smart Grid OM&A Deferral Account	1535	0				0	-				0	0
Smart Grid Funding Adder Deferral Account	1536	0				0	-				0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555	0				0					0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555	0				0					0	
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs												
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs Smart Meter OM&A Variance <sup>5</sup>		0				0					0	
	1556	0				0	0				0	0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557											
	1575					0						0
IFRS-CGAAP Transition PP&E Amounts Balance												

-40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,866 -40,867 -40,866 -40,867 -40,866 -40,867 -40,866 -40,867 -40,868 -40,867 -40,868 -40,878 -40,86 -40,878 -40,86 -40,87 -40,86 -40,8 -40		9,173		0	0				0	0					of Jan-1-14
40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         0         0           -40,867         0         0         0           -40,867         0         0         0           -40,873         719         -         -           -506         0         -         -           -13,864         0		9,173		0 0 0 0	0									0	0
-40,866         0         0           -40,866         0         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,866         0         5,783         0           -40,865         0         0         0           -40,865         0         0         0           -40,873         719         128           -506         0         0         0		9,173		0	0				0	0				0	0
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-40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,966         0         35,783         0           -40,966         0         35,783         0           -40,966         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           20,293         -         -         0         0           0         0         0         0         0           10         0         0         0         0           113,694         0         44,013         719         1           -13,694         0         444,013         719         1<		9,173		0					0	0				0	
-40,866         0         0           -40,866         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         5,783         0           -40,866         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           20,293         -         -         -           0         0         0         0           0         0         0         0           13,694         0         44,013         719           -13,694         0         444,013 <td></td> <td>9,173</td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td>		9,173			0				0	0				0	0
-40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           20,233         -506         552         0           0         0         0         0           13,694         -44,013         719           -13,694         -44,013         719 </td <td></td> <td>9,173</td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td></td>		9,173		0	0				0	0				0	
-40,866         35,783         0           0         0         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           -40,866         0         35,783         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           20,293         -         8,737         719           22,7172         0         8,737         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         0		9,173		0	0				0	0				0	0
0         0           40,866         0         35,783         0           40,866         0         35,783         0           0         0         0         0           40,866         0         35,783         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           13,694         0         44,013         719           13,694         0         0         0           0		9,173		0	0				0	0				0	
0         0           40,666         0           40,666         0           0         0           40,666         0           0	290			39,463 0	35,783 0	-21,397			14,386 0	39,463 0	1,072			40,536 0	14,386
40,866         0         35,783         0           40,866         0         35,783         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           6,879         0         0         0           20,293         5179         128         0           0         0         0         0         0           20,293         558         552         0         0           0         0         0         0         0           20,293         558         552         0         0           0         0         0         0         0           0         0         0         0         0           13,694         0         44,013         719           13,694         0         444,013         719           13,694         0         0         0           0         0         0         0	290			0	0				0	0				0	
-40,866         0         35,783         0           0         0         0         0           0         0         0         0           6,879         -         0         0           20,293         -         0         0           20,293         -         0         0           20,293         -         0         0           20,293         -         0         0           20,293         -         0         0           20,293         -         -         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           0         0         0         0           -13,694         0         44,013         719           -13,694         0         444,013         719           -13,694         0         0         0           0         0         0         0	290			0	0				0	0				0	
-40,866         0         35,783         0           0         0         0         0           6,679         0         0         0           6,679         0         0         0           20,293         -         0         0         0           20,293         -         0         0         0           20,293         -         0         0         0           20,293         -         0         0         0           20,293         -         -         0         0         0           20,293         -         -         0         0         0         0           20,293         -         -         -         0         0         0         0           20,293         -         -         -         0	290 -														
0         0         0         0           6.879         0         0         0           20.293         5.179         128           0         0         0         0           20.293         5.179         128           0         0         0         0           20.293         8.737         719         0           20.293         8.737         719         0           20.293         8.737         719         0           20.293         8.737         719         0           27.172         0         8.737         719           0         0         0         0         0           -13.694         0         44.013         719           -13.694         0         44.013         719           -13.694         0         0         0           -13.694         0         0         0	200	9,173	0	39,463	35,783	-21,397	0	0	14,386	39,463	1,072	0	0	40,536	14,386
6,879         0         0           6,879         0         0           20,293         3,558         552           0         0         0           20,293         3,558         552           0         0         0           20,293         3,558         552           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         0         0           0         0         0         0		9,173	0	39,463	35,783	-21,397	0	0		39,463	1,072	0	0	40,536	14,386
0         0           0         0           0         0           0         0           0         0           20,293         3,558           0         0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0         0           0         0           0         0           0         0           0         0           20,293         3,558           0         0															
6,879         0         0           20,293         5,179         128           0         0         0           20,293         3,558         552           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           27,172         0         8,737         719				0	0			35,728	35,728	0			525	525	35,728
0         0           5,879         5,179         128           0         0         0           20,293         3,558         592           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         0         0           0         0         0         0															
6,879         5,179         128           0         0         0           20,293         5,175         552           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           0         0         0           27,172         0         8,737         719				0	0				0	0				0	
0 0 3,558 592 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	150	157		0	0 5,179	2,678			0 7,857	0	79			0	
0         0           0         0           0         0           0         0           0         0           0         0           0         0           27,172         0           8,737         719				0	0				0	0				0	0
0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           0         0           -13,694         0           0         -508           0         -508           -13,694         0           0         0           -13,694         0           0         0           0         0           0         0           0         0           0         0           0         0	32	601		22	3,558	1,934			5,493 0	22	43			65 0	
0         0           27,172         0         8,737         719           0         0         0         0           13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         0         0           -13,694         0         0         0				0	0				0	0				0	0
0         0           27,172         0         8,737         719           0         0         0         0           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         44,013         719           -13,694         0         0         0           0         0         0         0           0         0         0         0				0	0				0	0				0	0
-13,694 0 44,013 719 -13,694 0 44,013 719 -13,694 0 44,013 719 -13,694 0 44,013 719 -13,694 0 0 0 0 0 0 0 0 0				0	0				0	0				0	
-13.694 0 44.013 719 -13.694 0 0 0 -13.694 0 0 0															
-13.694 0 44.013 719 -13.694 0 44.013 719 -13.694 0 44.013 719 -13.694 0 44.013 719 -13.694 0 0 0 0 0 0 0 0 0	181	758	0	142	8,737	4,612	0	35,728	49,077	142	122	0	525	790	49,077
-13,694 -13,69															
-13,694 -13,69				0	0				0	0				0	0
-13,694 0 44,013 719 -13,694 0 0 0 0 -13,694 0 0 0 0 0 0 0 0 0 0	-0			-0	-508	-2,137			-2,644	-0	-10			-10	-2,644
-13,694 0 44,013 719 -0 0 0 -13,694 0 0 0 -10 0 0 -10 0 0	471 -	8,415	0	39,605	44,013	-18,922	0	35,728	60,819	39,605	1,185	0	525	41,315	60,819
-13,694 0 44,013 719 0 0 0 0 0 0 0 0 0			-	,							.,	Ū		.,	
-13,694 0 44,013 719 0 0 0 0 0 0 0 0 0				0	0	1,487			1,487	0	20			20	1,487
				0	U	1,407			1,407	0	20			20	1,407
	474	0.445		00.00 <sup>-</sup>				05 70-	00.00-	00.00-	1 005			/	
0 0 0 0	471 -	8,415	0	39,605	44,013	-17,434	0	35,728	62,306	39,605	1,205	0	525	41,335	62,306
0 0				0	0				0	0				0	
				0	0				0	0				0	
0 0				0	0				0	0				0	0
0 0				0	0				0	0				0	
0 0				0	0				0	0				0	0
0 0				0	0				0	0				0	
23,376 23,376 0			0	0	23,376	-9,737			13,639	0	263			263	
0 0				0	0				0	0				0	0
															0
0					0				0						0

Atikokan Hydro Inc. EB-2016-0056 Exhibit 9 – Deferral and Variance Accounts Page 24 of 31 Filed: October 3, 2016

Transactions 1 Debit / (Credit) during 2014	OEB- Approved Disposition during 2014	Principal Adjustments during 2014	Closing Principal Balance as of Dec-31- 14		Interest Jan- 1 to Dec-31- 14	OEB- Approved Disposition during 2014	Interest Adjustments during 2014	Closing Interest Amounts as of Dec-31- 14	Opening Principal Amounts as of Jan-1-15	Transaction s1 Debit / (Credit) during 2015	OEB- Approved Disposition during 2015	Principal Adjustments 2 during 2015			Interest Jan- 1 to Dec-31- 15	OEB- Approved Disposition during 2015	Interest Adjustments during 2015	Closing Interest Amounts as of Dec-31- 15	Principal Disposition during 2016 instructed by OEB
			0	0				0	0				0	0				0	
		1,129	1,129	0	0			0	1,129	33			1,162	0	0			0	
									0				0	0				0	
									0	-65,812	-62,267	-65,506	-69,051	0	-525	-2,744	3,788	6,007	-3,239
		8,677	8,677	0			-1,026	-1,026	8,677	5,868	-963		15,508	-1.026	106	-1,043		123	
		20,162	20,162	0			-12,650	-12,650	20,162	-1,482	530		18,150	-12,650	235	-12,672		257	
		-105,206	-105,206	0			-4,670	-4,670	-105,206	-30,929	-88,261		-47,874	-4,670	-723	-5,085		-308	
		201,695	201,695	0			2,919	2,919	201,695	45,115	144,422		102,388	2,919	1,129	4,038		10	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
-22,882			-8,496	40,536	-400			40,136	-8,496	-32,004		10,093	-30,408	40,136	500			40,636	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0	-10,887	5,744		-16,631	0	-168	18,990		-19,158	
-22,882	0	60,950	52,454	40,536	-400	0	-11,639	28,497	52,454	-24,591	-795	-55,414	-26,755	28,497	554	1,484	0	27,567	67,489
-22,882	0	-140,745	-149,241	40,536	-400	0	-14,558	25,578	-149,241	-69,706	-145,217	-55,414	-129,143	25,578	-575	-2,554	0		
0	0	201,695	201,695	0	0	0	2,919	2,919	201,695	45,115	144,422	0	102,388	2,919	1,129	4,038	0		
694			36,422	525 0	526			1,051	36,422	0		19,289	55,710	1,051	434			1,486	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
2,316			10,172	199	113			312	10,172	1,994			12,166	312	123			435	
			0	0				0	0				0	0				0	
1,790			7,282	65	72			137	7,282	1,789			9,071	137	79			216	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
4,800	0	0	53,877	790	711	0	0	1,500	53,877	3,782	0	19,289	76,947	1,500	637	0	0	2,137	0
			0	0				0	0				0	0				0	
-2.132			-4,776	-10	-37			-47	-4,776	-2.957			-7,733	-47	-54			-101	-7,733
2,102			4,710						4,110	2,007			1,700					101	1,100
-20,215	0	60,950	101,555	41,315	274	0	-11,639	29,950	101,555	-23,766	-795	-36,125	42,459	29,950	1,137	1,484	0	29,603	59,756
1			1,487	20				20	1,487			5,548	7,035	20	0		105	125	
-20,215	0	60,950	103,042	41,335	274	0	-11,639	29,971	103,042	-23,766	-795	-30,577	49,494	29,971	1,137	1,484	105	29,728	59,756
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0	0					0				0						
			0	0				0	0				0	0				0	
-7,773			5,866	263	192			454	5,866	-5.809			57	454	64			518	
-1,113			5,800	263	192			454	5,800	-0,609			0	454	04			0	
			0	0				0	0				0	0				0	
			0	0				0	0				0	0				0	
			0						0				0						
			0																

Account Descriptions	Account Number	Interest Disposition during 2016 - instructed by OEB	of Dec 31-15 Adjusted for	Interest Balances as of Dec 31-15 Adjusted for Dispositions	December 21	Interest from January 1, 2017 to April 30, 2017 on Dec 31 -15 balance adjusted for	Total Interest	Total Claim	RRR As of Dec 31-15	Variance RRR vs. 2015 Balance (Principal + Interest)
Group 1 Accounts										
LV Variance Account	1550	-	0				0	0		0
Smart Metering Entity Charge Variance Account	1551	-	33	0	0		0	33	1,162	
RSVA - Wholesale Market Service Charge <sup>10</sup>	1580	_	0	0			0	0		0
Variance WMS – Sub-account CBR Class A <sup>10</sup>	1580	6,579	-65,812		-724	-241	-1,537	-67,349	-63,044	
Variance WMS – Sub-account CBR Class B <sup>10</sup>	1580	159	5,868	-36	65	22	51	5,919	15,632	
RSVA - Retail Transmission Network Charge	1584	310	-1,482	-53	16	5	-31	-1,513	18,407	
RSVA - Retail Transmission Connection Charge	1586	291	-30,928	-599	-340	-113	-1,053	-31,981	-48,182	
RSVA - Power (excluding Global Adjustment)	1588	-279	45,115		496	165	951	46,066	102,398	
RSVA - Global Adjustment	1589		0	0			0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2009) <sup>8</sup>	1595	-	0	0			0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2010)8	1595		0				0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2011) <sup>8</sup>	1595		-30,408	40,636	-334	-111	40,190	0	10,228	0
Disposition and Recovery/Refund of Regulatory Balances (2012) <sup>8</sup>	1595		0	0			0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2013)8	1595		0	0			0	0		0
Disposition and Recovery/Refund of Regulatory Balances (2014) <sup>8</sup>	1595		-16,631	-19,158	-183	-61	-19,402	0	-35,788	0
Disposition and Recovery/Refund of Regulatory Balances (2015) <sup>8</sup>	1595									
Not to be disposed of unless rate rider has expired and balance has been audited										
		7,060	-94,244	20,507	-1,004	-335	19,168	-48,826	812	
Group 1 Sub-Total (including Account 1589 - Global Adjustment)		7,339	-139,359	20,218	-1,501	-500	18,217	-94,892	-101,586	0
Group 1 Sub-Total (excluding Account 1589 - Global Adjustment)		-279	45,115	289	496	165	951	46,066	102,398	0
RSVA - Global Adjustment	1589									
Group 2 Accounts										
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		55,710	1,486	401	134	2,020	57,730	37,908	-19,289
Other Regulatory Assets - Sub-Account - Incremental Capital Charges	1508		0	0			0	0		0
Other Regulatory Assets - Sub-Account - Financial Assistance Payment and Recovery										
Variance - Ontario Clean Energy Benefit Act <sup>3</sup>	1508		0	0			0	0		0
Other Regulatory Assets - Sub-Account - Other 4	1508		0	0			0	0		0
Retail Cost Variance Account - Retail	1518		12,166	435	134	45	613	12,780	12,601	0
Misc. Deferred Debits	1525		0	0			0	0		0
Retail Cost Variance Account - STR	1548		9,071	216	100	33	350	9,420	9,287	0
Board-Approved CDM Variance Account	1567		0	0			0	0		0
Extra-Ordinary Event Costs	1572		0	0			0	0		0
Deferred Rate Impact Amounts	1574		0	0			0	0		0
RSVA - One-time	1582		0	0			0	0		0
Other Deferred Credits	2425		0	0			0	0		0
Group 2 Sub-Total		0	76,947	2,137	634	211	2,983	79,930	59,796	-19,289
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592		0	0			0	0		0
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-101	0	0			0	0	-7,835	0
Total of Group 1 and Group 2 Accounts (including 1592)		6,959	-17,297	22,644	-370	-123	22,151	31,104	52,773	-19,289
LRAM Variance Account <sup>12</sup>	1568		7,035	125	77	26	228	7,263	1,507	-5,653
Total including Account 1568		6,959	-10,262	22,769	-293	-97	22,379	38,367	54,281	-24,941
Renewable Generation Connection Capital Deferral Account9	1531		0	0			0	0		0
Renewable Generation Connection OM&A Deferral Account <sup>9</sup>	1532		0	0			0	0		0
Renewable Generation Connection Funding Adder Deferral Account	1533		0	0			0	0		0
Smart Grid Capital Deferral Account	1534		0	0			0	0		0
Smart Grid OM&A Deferral Account	1535		0	0			0	0		0
Smart Grid Funding Adder Deferral Account	1536		0	0			0	0		0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital <sup>5</sup>	1555		0	0			0	0		0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries <sup>5</sup>	1555		0	0			0	0		0
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs	1555		57	518	1	0	519	576	576	0
Smart Meter OM&A Variance <sup>5</sup>	1556		0				0	0		0
Meter Cost Deferral Account (MIST Meters) <sup>11</sup>	1557		0				0	0		0
								0		C
IFRS-CGAAP Transition PP&E Amounts Balance	1575		0							

2017 Deferral/Va	rian	ce	
Account Workf	orn	-	
Accounts that produced a variance on the continuity schedule are listed below.			
Account Descriptions	Account Number	Variance RRR vs. 2015 Balance (Principal + Interest)	Explanation
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508		actual cost for IFRS received in 2016 Atikokan is requesting to claim to close Deferral Account 1508 sub account IFRS transition
LRAM Variance Account	1568	\$ - (5.652.88)	LRAMVA has not been calculated after 2013

In the green shaded cells, enter the data related to the proposed load forecast. Do not enter data for the MicroFit class.

Rate Classs (Enter Rate Classes in cells below as they appear on your current tariff of rates and charges)	Units	f Custom	Total Metered kWh		Metered kWh for Non-RPP Customers	Estimat ed Metered kW for Non- RPP Custom	Distribution Revenue	Total Metered kWh <u>less</u> WMP consumption ( <i>if applicable</i> )	Total Metered kW <u>less</u> WMP consumption <i>(if applicable)</i>	Total Metered kWh for Non-RPP Customers <u>less</u> WMP and Class A Consumption	1568 LRAM Variance Account Class Allocation <sup>3</sup> (\$ amounts)	Number of Customers for Residential and GS<50 classes <sup>2</sup>
RESIDENTIAL	kWh	1,389	9,687,147		170,205	-	820,838	9,687,147	-	170,205	2,446	1,389
GENERAL SERVICE < 50KW	kWh	228	5,139,223		110,276	-	281,600	5,139,223	-	110,276	4,733	228
GENERAL SERVICE >50 TO 4,999K	kW	17	12,043,461	34,102	12,043,461	34,102	192,830	12,043,461	34,102	12,043,461	85	
STREET LIGHTING	kW	1	461,749	1,430	461,749	1,430	94,470	461,749	1,430	461,749	0	
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
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						-		-	-	•		
						-		-	-	-		
						-		-	-	-		
						-		-	-	-		
						-		-	-			-
						-			-	•		
Total		1,635	27,331,580	35,532	12,785,691	35,532	\$1,389,739	27,331,580	35,532	- 12,785,691	\$ 7,264	
											\$ 7,263 \$ 0	

#### Ontario Energy Board

## 2017 Deferral/Variance Account Workform

RSVA - Retail Transmission Network Charge       1584       5,919       kWh       2,098       1,113       2,608       100         RSVA - Retail Transmission Connection Charge       1586       (1,513)       kWh       (536)       (285)       (667)       (540)         RSVA - Netwill Transmission Connection Charge       1586       (1,513)       kWh       (11,35)       (6,013)       (14,092)       (540)         RSVA - Global Adjustment       1588       (31,981)       kWh       (11,335)       (6,013)       (14,092)       (540)         RSVA - Global Adjustment       1589       46,066       Non-RPP kWh       613       397       43,392       1,664         Total of Group 1 Accounts (excluding 1589)       (94,892)       (33,644)       (17,849)       (41,828)       (1,604         Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs       1508       57,730       KWh       20,461       10,855       25,438       975         Retail Cost Variance Accourt - STR       1548       9,420       kWh       4,529       2,403       5,631       216         Retail Cost Variance Accourt - STR       1548       9,420       kWh       3,339       1,771       4,151       159         Smart Meter 'Stranded Meter' Residual balance <th></th> <th></th> <th>Amounts from Sheet 2</th> <th>Allocator</th> <th>RESIDENTIAL</th> <th>GENERAL SERVICE &lt; 50KW</th> <th>GENERAL SERVICE &gt;50 TO 4,999KW</th> <th>STREET</th>			Amounts from Sheet 2	Allocator	RESIDENTIAL	GENERAL SERVICE < 50KW	GENERAL SERVICE >50 TO 4,999KW	STREET
RSVA.         Wholesale         Market Service Charge         1580         (67.349)         kWh         (23.871)         (12.664)         (29.677)         (1.138)           RSVA.         Retail Transmission Connection Charge         1584         5,919         kWh         2.088         1,113         2.608         100           RSVA.         Retail Transmission Connection Charge         1586         (1,513)         kWh         (2655)         (667)         (26)           RSVA.         Power (excluding Global Adjustment)         1588         (31,981)         kWh         (11.335)         (6,013)         (14,092)         (540)           RSVA.         Sciobal Adjustment         1589         46,066         Non-RPP kWh         613         397         43.392         1,664           Total of Group 1 Accounts (excluding 1589)         (94.892)         (33,644)         (17,849)         (41.828)         1,664           Cost Variance Account - Deferred IFRS Transition Costs         1508         57,730         kWh         43,529         2,403         5,631         216           Retail Cost Variance Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter "Stranded Meter" Residual balance         1555<	LV Variance Account	1550	0	kWh	0	0	0	0
SVA - Retail Transmission Network Charge         1584         5,919         kWh         2,088         1,113         2,603         100           SVA - Retail Transmission Connection Charge         1586         (1,513)         kWh         (636)         (285)         (667)         (26)           SVA - Next (excluding Global Adjustment)         1588         (31,981)         kWh         (13,335)         (6,013)         (14,092)         (540)           SVA - Next (excluding 1589)         (94,892)         (33,644)         (17,849)         (41,828)         (1,694)           Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs         1508         57,730         kWh         20,461         10,855         25,438         975           Stelail Cost Variance Account - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Total of Group 1 Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Mart Meter 'Stranded Meter' Residual balance         1555         576         kWh         20,410         08         25,441         10           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941	Smart Metering Entity Charge Variance Account	1551	33	# of Customers				
SEVA - Retail Transmission Connection Charge         1586         (1,513)         kWh         (536)         (285)         (667)         (26)           SEVA - Power (excluding Global Adjustment)         1588         (31,981)         kWh         (11,335)         (6,013)         (14,092)         (540)           SEVA - Global Adjustment         1589         46,066         Non-RPP kWh         613         397         43,392         1,664           Fotal of Group 1 Accounts (excluding 1589)         (94,892)         (33,644)         (17,849)         (41,828)         (1,604           Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs         1508         57,730         kWh         20,461         10,855         25,438         975           Stelial Cost Variance Accourt - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Smart Meter 'Stranded Meter' Residual balance         1555         576         kWh         20,41         108         254         10           Total of Group 1 Account 1568 - total amount allocated to classes)         7,263         2,446         4,733         85         0	RSVA - Wholesale Market Service Charge	1580	(67,349)	kWh	(23,871)	(12,664)	(29,677)	(1,138)
SSVA - Power (excluding Global Adjustment)       1588       (31,981)       kWh       (11,335)       (6,013)       (14,092)       (540)         SSVA - Clobal Adjustment       1589       46,066       Non-RPP kWh       613       397       43,392       1,664         Storal of Group 1 Accounts (excluding 1589)       1588       57,730       kWh       20,461       10,855       25,438       975         Stetail Cost Variance Account - Deferred IFRS Transition Costs       1518       12,780       kWh       4,529       2,403       5,631       216         Stetail Cost Variance Account - STR       1548       9,420       kWh       3,339       1,771       4,151       159         Smart Meter 'Stranded Meter' Residual balance       1555       576       kWh       20,461       108       254       10         RAM Variance Account (Enter dollar amount for each class)       1568       7,263       2,446       4,733       85       0         (Account 1568 - total amount allocated to Classes)       7,264       (0)       11,561       828       1,941       74         Total of Group 1 Account 1580 and 1586 (not allocated to Non-WMPs       46,066       613       397       43,392       1,664         Group 2 Account 1589 Allocated to Non-WMPs       46,066								
SSVA - Global Adjustment         1589         46,066         Non-RPP kWh         613         397         43,392         1,664           Total of Group 1 Accounts (excluding 1589)         (94,892)         (33,644)         (17,849)         (41,828)         (1,604           Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs         1508         57,730         kWh         20,461         10,855         25,438         975           Stall Cost Variance Account - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Retail Cost Variance Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter "Stranded Meter" Residual balance         1555         576         kWh         20,461         10.85         25,431         1,360           RAM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         Variance         (0)         1         743,3769         (1,678           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74								
Total of Group 1 Accounts (excluding 1589)         (94,892)         (33,644)         (17,849)         (41,828)         (1,604           Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs         1508         57,730         kWh         20,461         10,855         25,438         975           Retail Cost Variance Account - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Retail Cost Variance Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter 'Stranded Meter' Residual balance         1555         576         kWh         20.44         108         254         10           Fotal of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360           IARM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         Variance         (0)         1         1,661         828         1,941         74           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs         1508         57,730         kWh         20,461         10,855         25,438         975           Retail Cost Variance Account - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Retail Cost Variance Account - Str         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter 'Stranded Meter' Residual balance         1555         576         kWh         204         108         254         10           Total of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360           RAM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         variance         (0)         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         1         3         1         3         3         1         3         1         3         1         1		1589		Non-RPP kWh				
Retail Cost Variance Account - Retail         1518         12,780         kWh         4,529         2,403         5,631         216           Retail Cost Variance Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter ' Residual balance         1555         576         kWh         204         108         254         10           Total of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360           LRAM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         (0)         -         <	Total of Group 1 Accounts (excluding 1589)		(94,892)		(33,644)	(17,849)	(41,828)	(1,604)
Retail Cost Variance Account - STR         1548         9,420         kWh         3,339         1,771         4,151         159           Smart Meter 'Stranded Meter' Residual balance         1555         576         kWh         204         108         254         10           Fotal of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360           RAM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         Variance         (0)         1         1         74           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74           Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           anded	Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	57,730	kWh	20,461	10,855	25,438	975
Smart Meter 'Stranded Meter' Residual balance         1555         576         kWh         204         108         254         10           Total of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360		1518		kWh	4,529	2,403	5,631	216
Total of Group 2 Accounts         80,506         28,534         15,138         35,474         1,360		1548	9,420	kWh	3,339	1,771	4,151	159
LRAM Variance Account (Enter dollar amount for each class)         1568         7,263         2,446         4,733         85         0           (Account 1568 - total amount allocated to classes)         7,264         (0)         7/264 </td <td></td> <td>1555</td> <td></td> <td>kWh</td> <td></td> <td></td> <td></td> <td></td>		1555		kWh				
(Account 1568 - total amount allocated to classes)         7,264           Variance         (0)           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74           Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           ended         ended         4         4         4         4         4         4	Total of Group 2 Accounts		80,506		28,534	15,138	35,474	1,360
(Account 1568 - total amount allocated to classes)         7,264           Variance         (0)           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         (35,206)         (18,677)         (43,769)         (1,678)           Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           Account 1589 reference calculation by customer and consumption								
Variance         (0)           Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)         4,405         1,561         828         1,941         74           Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers         \$28.17					2,446	4,733	85	0
Total of Group 1 Accounts (1550, 1551, 1584, 1586 and 1595)       4,405       1,561       828       1,941       74         Total of Account 1580 and 1588 (not allocated to WMPs)       (99,330)       (35,206)       (18,677)       (43,769)       (1,678)         Balance of Account 1589 Allocated to Non-WMPs       46,066       613       397       43,392       1,664         Group 2 Accounts (including 1592, 1532)       80,506       28,534       15,138       35,474       1,360         Account 1589 reference calculation by customer and consumption         Account 1589 / Number of Customers       \$28.17								
Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers         \$28.17	Va	ariance	(0)					
Total of Account 1580 and 1588 (not allocated to WMPs)         (99,330)         (35,206)         (18,677)         (43,769)         (1,678)           Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532)         80,506         28,534         15,138         35,474         1,360           Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers         \$28.17	Total of Group 4 Accounts (4550, 4554, 4594, 4596, on	d 1505)	4.405		4 664	979	1 044	74
Balance of Account 1589 Allocated to Non-WMPs         46,066         613         397         43,392         1,664           Group 2 Accounts (including 1592, 1532) ended         80,506         28,534         15,138         35,474         1,360           Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers         \$28.17         \$28.17								
Group 2 Accounts (including 1592, 1532)       80,506       28,534       15,138       35,474       1,360         Account 1589 reference calculation by customer and consumption         Account 1589 / Number of Customers       \$28.17								
Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers \$28.17			10,000		0.0		10,002	.,
Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers \$28.17		2, 1532)	80,506		28,534	15,138	35,474	1,360
	Account 1589 reference calculation by customer and consumption Account 1589 / Number of Customers	\$28.17						

#### **Ontario Energy Board**

## 2017 Deferral/Variance Account Workfo

1

Please indicate the Rate Rider Recovery Period (in years)

1

Rate Rider Calculation for Deferral / Variance Accounts Balances (excluding Global Adj.) - NON-WMP

Rate Class (Enter Rate Classes in cells below)	Units	kW / kWh / # of Customers	Allocated Balance (excluding 1589)	Rate Rider for Deferral/Variance Accounts
RESIDENTIAL	kWh	9,687,147	-\$ 35,206	- 0.0036
GENERAL SERVICE < 50KW	kWh	5,139,223	-\$ 18,677	- 0.0036
GENERAL SERVICE >50 TO 4,999KW	kW	34,102	-\$ 43,769	- 1.2835
STREET LIGHTING	kW	1,430	-\$ 1,678	- 1.1735
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
Total			-\$ 99,330	

#### Rate Rider Calculation for RSVA - Power - Global Adjustment

Balance of Account 1589 Allocated to Non-WMPs

Rate Class (Enter Rate Classes in cells below)	Units	kWh	Balance of RSVA - Power - Global Adjustment	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	kWh	170,205	\$ 613	0.0036
GENERAL SERVICE < 50KW	kWh	110,276	\$ 397	0.0036
GENERAL SERVICE >50 TO 4,999KW	kWh	12,043,461	\$ 43,392	0.0036
STREET LIGHTING	kWh	461,749	\$ 1,664	0.0036
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$-	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
		-	\$-	-
		-	\$ -	-
		-	\$ -	-
		-	\$-	-
Total			\$ 46,066	

#### Rate Rider Calculation for Group 2 Accounts

Rate Class (Enter Rate Classes in cells below)	Units	# of Customers	Balance of Group 2 Accounts	Rate Rider for RSVA - Power - Global Adjustment
RESIDENTIAL	# of Customers	1,389	\$ 28,534	\$ 1.71
GENERAL SERVICE < 50KW	kWh	5,139,223	\$ 15,138	\$ 0.0029
GENERAL SERVICE >50 TO 4,999KW	kW	34,102	\$ 35,474	\$ 1.0402
STREET LIGHTING	kW	1,430	\$ 1,360	\$ 0.9511
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$-	\$-
		-	\$ -	\$ -
		-	\$-	\$-
		-	\$ -	\$ -
		-	\$-	\$-
Total			\$ 80,506	

#### **Rate Rider Calculation for Accounts 1568**

Please indicate the Rate Rider Recovery Period (in years) 1

Rate Class	Units	kW / kWh / # of	Balance of	Rate Rider for
(Enter Rate Classes in cells below)	Units	Customers	Account 1568	Account 1568
RESIDENTIAL	kWh	9,687,147	\$ 2,446	0.0003
GENERAL SERVICE < 50KW	kWh	5,139,223	\$ 4,733	0.0009
GENERAL SERVICE >50 TO 4,999KW	kW	34,102	\$ 85	0.0025
STREET LIGHTING	kW	1,430	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
		-	\$ -	-
Total			\$ 7,264	

1 2

#### 3 Appendix C

4

5 Appendix C, listed on the next page, is a copy of the letter sent to Board Secretary as noted on

6 page 16 in regards to the Account 1589 Global Adjustment Rate Rider.



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Kirsten Walli Board Secretary Ontario Energy Board P.O. Box 2319 2300 Yonge Street, 27<sup>th</sup> Floor Toronto, ON, M4P 1E4

August 23, 2016

#### Re: Atikokan Hydro Inc. IRM EB-2014-0056 and EB-2015-0052

Dear Ms. Walli,

Atikokan Hydro Inc. has recovered in full the RSVA from IRM EB-2014-0056. The sunset of this rate rider is in effect until April 30, 2018. We are requesting permission to cease this recovery immediately for 2015 Sub Account [EB-2014-0056]. As the table below reflects Atikokan is now in a position to pay back to our customers. Balances as of August 23, 2016 are as follows:

1595 Recovery	Principal	Interest	Balance
2012 sub account (completed 2016)	(13,865.82)	2,510.20	(\$11,355.62)
2015 sub account (sunset Apr 2018)	(98,586.23)	(467.06)	(\$99,053.29)
2016 sub account (sunset Apr 2017)	42,206.92	7.65	\$42,214.57
Total	(\$70,245.13)	\$2,050.79	(\$68,194.34)

The reason for the quicker recovery than the proposed recovery period is our local mill is in production and the kW's purchased is substantially higher than at the time of implementation of the rate rider.

Atikokan further proposes the rate rider EB-2015-0056 in affect also cease immediately and the balances for disposition be considered in our COS EB-2016-0056. At this time, both the 2015 and 2016 sub account balances can be addressed; potentially offsetting one another. Sincerely,

Jen Wiens CEO/Sec/Tres