

Item #	Identified by	Reference 1	Reference 2	Description	Response
			If applicable		
1	API	API_ 2025 COS Load Profile Scaling Factors / Exhibit 7 (page 9)	Cost Allocation Model	Upon review of the Cost Allocation model, API determined that while Exhibit 7 indicates that API applied scaling factors based on the 2025 load forecast to the demand allocators, the demand allocators before the load forecast scaling were entered into the Cost Allocation model Tab I8.	API has updated Tab I8 to match the scaled demand allocators in rows 29-35 of the Load Profiles Scaling Factors excel document. Subsequent Changes to the Cost Allocation, RRWF (Rate Design tabs) and Tariff and Bill Impact models have also been made, as well as updates to sections of Exhibit 1 (Bill Impacts),6, 7, and 8.
2	AG	Chapter 2 Appendices 2IB	RRWF Tab 10/ load forecast excel file	The streetlighting demand forecast for 2025 does not reconcile between the two references	The forecast in Ref 2 is correct; Appendix 2-IB has been updated in the submitted Chapter 2 Appendix document
3	AG	Chapter 2 Appendices 2IB	Load forecast excel file	Residential kWh does not reconcile between the two references	Appendix 2IB Cells B29:H30 have been checked against Load Forecast tab "Load Forecast Summary", cells G15:M15 and G19:M19 and these match.
4	AG	Cost Allocation model, Tab I6.1	Load forecast excel file	Residential forecast kWh does not reconcile between the two references	R1(i) and R1(ii) are combined in Cost Allocation as outlined in Exhibit 7, however the forecasts for each sub-class are separated in the Load Forecast. API has confirmed the combined forecast in the Cost Allocation model matches the sum of the forecasts for the subclasses; no update is required to either document.
5	AG	Cost allocation model, Tab I7.1 and Tab I7.2		The number of meters do not equal the number of customers for GS>50	The number of meters in the Cost Allocation is different by a value of "1" versus the load forecast. API has made the updates in the updated Cost Allocation model. API notes the allocated costs per class changed by immaterial amounts (less than +/--\$1000).
6	TD	DSP part 1, page 1		Please correct the cover page to read '2025 Cost of Service Application' instead of 2024.	Please see updated DSP document.
7	TD	DSP part 1, page 168, Table 4.32	Appendix 2-AA	In Table 4.32 of reference 1, Goulais TS Refurbishment should read 680 in 2029 instead of \$0. Please amend.	API has made the requested update in the updated DSP document.
8	TD	DSP part 1, page 147 Table 4.21	Appendix 2-AA	The Small Lines/Stations Capital in reference 1, table 4.21, does not match Appendix 2-AA for several years. Please reconcile or clarify whether certain projects have been omitted.	The Dubreuilville DS Rebuild project was previously included with Small Lines/Station Capital in Appendix 2-AA (while kept separate in the DSP). Appendix 2-AA has been updated accordingly to separate the Dubreuilville DS project.
9	TD	DSP part 1, page 174 Table 4.36	Appendix 2-AA	The Protection, Automation, Reliability CAPEX in reference 1, table 4.36, does not match Appendix 2-AA for 2020. Please reconcile the two references.	API has updated the DSP Accordingly.
10	TD	DSP part 1, page 174 Table 4.45	Appendix 2-AA	The Building, Facilities & Yards CAPEX in reference 1, table 4.45, does not match Appendix 2-AA for 2020 and 2021. Please reconcile the two references or clarify whether certain projects have been omitted.	API has updated the DSP Accordingly.
11	TD	Exhibit 2, page 9, Table 3	Appendix 2-BA	There is a slight variance between the opening and closing costs and depreciation between the references for 2020, 2021 and 2022. Please reconcile the references.	Appendix 2BA has been updated accordingly. Account 1875 was previously excluded
12	TD		Appendix 2-BA	Please send the model to ratemodels@oeb.ca to unhide hidden rows in the 2025 table.	Please see the updated Appendix 2 document
13	TD	DSP part 1, page 85, Table 3.6	DSP part 1, page 88, Figure 3.9	In Table 3.6, one station power transformer is in fair condition and one is in poor condition. In Figure 3.9, two are in fair condition and there are none in poor condition. Please reconcile the table and the figure.	API has updated the DSP Accordingly.
14	BA	Chapter 2 Appendices	Appendix 2-N	Corporate Cost Allocation and Shared Services for the 2025 test year are missing. Please provide both tables for the test year.	Similar to question 12, API has worked with OEB Staff to adjust the macro which was hiding these rows. Data was provided with initial submission. This has been adjusted in the updated Appendix 2 document.
15	HW	Exh. 1, Table 18, page 129	2025 COS DVA Continuity Schedule, Tab 2b	The total disposition for group 2 accounts does not reconcile between the two references. Algoma elected not to dispose of Account 1508, Dubreuilville in Reference 2. Please confirm if Algoma is requesting the disposition of this account and update the references accordingly.	API confirms that it is requesting disposition of Account 1508, Dubreuilville. In order to calculated the rate riders correctly, API has excluded the account from the group 2 disposition in the model, and instead calculated the rate riders manually outside of the DVA continuity model. API Conclusion: No additional updates required to either of the References.

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16	HW	Appendix 2-AB	Appendix 2-BA	The Total Additions provided in Ref. 1 do not match the Total PP&E in Ref 2 for 2022,2023 and 2024. Please reconcile and update the references accordingly.	Appendix 2-AB has been completed showing the actual in-service timing of ACM additions (SSM Facility and ERTS), while Appendix 2-BA shows the ACM additions added to the closing rate base in 2024. A table is provided on the next tab of this workbook with a reconciliation. No updates to the references are necessary.
17	HW	Exh. 2, page 25	Appendix 2-BA	Rows 214- 245 from Ref. 2 are missing in Ref.1. Please update Ref.1.	Reference 1 (Exhibit 2) has been updated to include rows 314-345 from Reference 2.
18	HW	Exh. 2, page 26	Appendix 2-BA	Net Depreciation does not reconcile between the two references. Please reconcile and update the references accordingly.	The Net Depreciation in Reference 1 excludes the ACM additions, while Reference 2 includes ACM additions. Reference 1 (Exhibit 2) has been updated accordingly.
19	HW	Exh. 9. Table 9-1, page 7	2025 COS DVA Continuity Schedule, Tab 2b	The total disposition for group 2 accounts does not reconcile between the two references. Algoma elected not to dispose of Account 1508, Dubreuilville in Reference 2. Please confirm if Algoma is requesting the disposition of this account and update the references accordingly.	See response provided in Item 25 below. The difference is the DLI disposition amount of which the rate rider is calculated manually outside of the model. API Conclusion: No additional updates required to either of the References.
20	HW	Exh. 9. Page 9	2025 COS DVA Continuity Schedule, Tab 2a	The total claim for Account 1586 does not reconcile between the two references. Please update Ref.1.	Typo in Reference 1 that should read \$106,567 and not (\$106,567). Narrative has been updated Reference 1 (Exhibit 9) to be updated. Reference 2 is correct as presented.
21	HW	GA Analysis Workform, Tab Account 1588		2023 information is missing in ref 1. Please update Ref. 1.	GA Analysis Workform has been updated to include the 2023 details as requested.
22	HW	GA Analysis Workform, Tab Principal Adjustments		2023 information is missing in ref 1 for Accounts 1588 and 1589. Please update Ref. 1.	API is in the process of determining the appropriate principal adjustments for 2023, and as a result, the requested information is not available at this time.
23	HW	Exh. 9, page 16	2025 COS DVA Continuity Schedule, Tab 2a	Algoma stated in Ref. 1 that only 2021 and 2022 activities for Accounts 1588 and 1589 are requested for disposition. In Ref. 2, the total claim principal amounts for these two accounts are as of Dec. 31, 2023. Please confirm if Algoma intends to dispose of 2023 activities for Accounts 1588 and 1589 and update the evidence accordingly.	API confirms it is not proposing disposition of the 2023 activity in accounts 1588/1589. In light of API's continued efforts to determined the appropriate adjusted ending balances for 2023. In order to include the correct disposition amount, while also showing the RRR reported 2023 ending balance, API recorded both the actual 2023 activity in the transactions and interest columns of tab 2a of Reference 2. and then included an offsetting amount equal to the 2023 activity in both 1588 and 1589 account Adjustments columns, so effectively 2023 activity is excluded from the disposition calculations. API's reasoning for the adjustments is outlined in tab 3. Appendix A of Reference 2. API Conclusion: No additional updates required to either of the References.
24	HW	Exh 9, page 24	2025 COS DVA Continuity Schedule, Tab 2a	2023 amounts do not reconcile between the two references for Account 1508, Pole Attachment Revenue Variance. Please reconcile and update the references accordingly.	Typo in Reference 1 narrative as it should have been reported as \$93,980 (\$not \$99,980). Narrative in Reference 1 (Exhibit 9) has been corrected . Reference 2 is correct as presented.
25	HW	Exh 9, pages 24-25	2025 COS DVA Continuity Schedule, Tab 2a	The total disposition for group 2 accounts does not reconcile between the two references. Algoma elected not to dispose of Account 1508, Dubreuilville in Reference 2. Please confirm if Algoma is requesting the disposition of this account and update the references accordingly.	API has requested dispoition of DLI related balances per Reference 1. Because the rider only applies to a subset of API customers, No was selected in Reference 2 so that the account balance was not included for disposition via the Group 2 rate riders; rather a manual rate rider was calculated outside of the model in Reference 2. API Conclusion: No additional updates required to either of the References.

		2020		2021		2022		2023		2024		2025	
2-BA	Normal Additions	\$	7,085,650	\$	8,953,081	\$	9,989,839	\$	18,960,773	\$	13,670,698	\$	10,210,489
2-BA	ACM Additions							\$			27,660,874		
2-AA	Total Additions	\$	7,085,650	\$	8,953,081	\$	25,803,557	\$	30,453,026	\$	14,025,600	\$	10,210,489
	Variance	\$	-	\$	-	\$	(15,813,718)	\$	(11,492,253)	\$	27,305,972	\$	-
												total	
	SSM Facility In Service Additions - Moved to 1508 ACM	\$	-	\$	-	\$	15,813,719	\$	640,323	\$	(16,454,041)	\$	- \$ 1
	ERTS In Service Additions- Moved to 1508 ACM	\$	-	\$	-	\$	-	\$	10,851,932	\$	(10,851,932)	\$	- \$ -
	Total moved to 1508	\$	-	\$	-	\$	15,813,719	\$	11,492,255	\$	(27,305,973)	\$	- \$ 1
	Unexplained Variance	\$	-	\$	-	\$	-	\$	(1.00)	\$	1.00	\$	- \$ -