ATIKOKAN HYDRO INC.

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February 21, 2025

Ms. Nancy Marconi,
Registrar
Ontario Energy Board 2300 Yonge
Street 27th Floor
Toronto, Ontario M4P 1E4

Dear Ms. Marconi:

Re: Atikokan Hydro Inc. Cost of Service, EB-2024-0008
Commitments (Issues List) Responses

Per the decision on the Issues List, Atikokan Hydro is required to provide OEB staff and VECC responses to delivery clarifications, updates and corrections to evidence.

Along with Atikokan's written responses, Atikokan is submitting the following excel models as part of its commitments:

- Load Forecast Model
- DVA Continuity Schedule
- Chapter 2 Appendices
- GA Analysis Workform
- RTSR Workform
- Revenue Requirement Workform
- Cost Allocation
- PILS model
- Tariff Schedule and Bill Impact

Atikokan will ensure all updates are delivered to all parties.

Sincerely,
Jennifer Wiens
Jennifer Wiens
CEO/Sec/Tres
Atikokan Hydro Inc.

ATIKOKAN HYDRO INC.

EB-2024-0008

CLARIFICATIONS, UPDATES, AND CORRECTIONS COMMITMENTS RESPONSES

Filed February 21, 2025

Atikokan Hydro 2025 Cost of Service (EB-2024-0008)

Clarifications, Updates, and Corrections Committed to in 1-day Issues Meeting

1. Capital Spending and Rate Base

1.1 Are the proposed capital expenditures and in-service additions appropriate?

Q1. Connection Point Change Project

Atikokan Hydro provided a project narrative for the Change Upstream Transmitter Connection Point project of $500k in 2024 and $347k in 2025
with capital contributions of $350k in 2024 and $300k in 2025.

a) Please provide an updated cost and contribution breakdown for each component of the project with an explanation for any material changes to the budget (i.e., new pole line construction, two gang-operated switches, new wholesale metering, and upgrading the Hawthorne substation). Please reconcile to projects in Appendix 2-AA.
b) Please provide a list with the cost of work that has been completed for each component of the project and what is still to be completed.
c) Please provide the latest project schedule.
d) Please explain how the capital contribution amounts were derived for 2024 and 2025.
e) Please describe the work required as part of the $200k cost for poles, towers, and fixtures for this project, including but not limited to how many poles are being installed.

Response

a) Updated costs and contributions are as follows:

New Wholesale Metering $150,000 – no change to cost estimate. Atikokan to receive contributions for this expenditure.

Fixtures – Poles & Towers (Gang operated switches) $50,000 – no change. Atikokan to receive contributions for this expenditure.

Distribution Station Equipment (Upgrading Hawthorne) $500,000 – no change. Atikokan to receive contributions for this expenditure.

3m2 Line Poles & Fixtures (New pole line construction) $515,000 – material change in estimate. The original estimate was at the onset of covid and before

the line route had been approved by HONI. It was difficult to estimate without finalized plans. Cost of material has significantly increased since COVID. Original plans estimated 14 poles and Atikokan building new pole line. Line construction now to be contracted out. Capitalizing engineering costs nor right of way clearing for line construction to the level required was not thoroughly considered during the original estimate. Atikokan to receive contributions.

b) The following outlines the work completed and what is still to be completed for the Connection Point Change Project.

For the 2024 bridge year, $500,000 was planned for USoA 1820, Distribution Station Equipment. This included a new transformer for the Hawthorne substation, new ground gird and new load break, primary and secondary fusing and a new fence.

<u>Completed 2024</u>

- Distribution Station Equipment – Upgrade Station - $459,776.99
    - New transformer installed and energized
    - New substation primary, secondary fusing
    - New substation Ground Grid
    - New Hawthorne substation fence

- Engineering Costs $31,530

<u>Work to be completed 2025</u>

- Distribution Station Equipment –Upgrade Station $5,038
- New wholesale metering $150,000
- Construct new 44kv pole lines outside of HONI Mackenzie TS to connect to existing Atikokan Hydro feeders $515,000. (includes clearing right of way and capitalized engineering costs, plus labour, equipment and material to construct new line; line construction to be contracted out)
- Install two gang operated switches $50,000

c) The latest project schedule is planning for late November 2025 connection provided all remaining project items are met on time.

d) The capital contribution amounts for 2024 and 2025 were derived from the original project estimates, project timelines and cash flow considerations mutually agreed to by both Atikokan Hydro and the contributor.

e) $200,000 poles, towers and fixtures include $50,000 for one project and $150,000 for another. The $50,000 was the estimate of the cost of the two gang operated switches and $150,000 was the original estimate of the new pole line constructed for connecting Atikokan feeders to the new connection point, Hydro One owned Mackenzie TS. The new line includes 31 poles. As per prior responses, 31 poles was not the original estimate.

Q2. Hawthorne Substation Upgrade

The Hawthorne substation was upgraded to 5MW in 2024.

a) Please explain how the substation was sized at 5MW and how Atikokan Hydro considered future loads when sizing the transformer.

Response

a) The size of the transformer was derived from the line size capacity that was available throughout the municipality. The 3/0 ASCR wire has a capacity to handle 315 Amps so the design was base on the maximum allowable transformer size in proportion to the wire capacity. Atikokan Hydro did the maximum allowable amperage(300A station fuses) without changing the 3/0ASCR wire to a bigger wire size throughout town. This was the most economical solution, with the capacity to handle 2.5 times Atikokan's current municipal load.

Q3. Line Transformers

Atikokan Hydro has budgeted $94k in 2024 and $40k in 2025 for line transformers. Atikokan Hydro has not budgeted anything for line transformers from 2026-2029.

a) Please provide a table outlining how many line transformers were purchased as well as replaced each year from 2017-2024. Please add the 2025 forecast to the table as well.
b) Why has Atikokan Hydro not forecasted any line transformer expenditures from 2026-2029? If this is in error, please adjust 2-AA and 2-AB.

Response

a) The following tables outline how many line transformers were purchased as well as replaced each year from 2017 – 2024 including the 2025 plan/forecast

Table 3-1: Historical Transformer Purchases + Planned 2025 Test Year Purchases

USoA 1850 Transformers (Tx)	2017	2018	2019	2020	2021	2022	2023	2024	2025		Total Tx Spend 2017-2024 + Forecast 2025	Total Qty Tx Purchased 2017-2024 + Forecast 2025		Average Cost per Tx
Purchased	0	3	29	3	0	6	0	19	6		$ 246,012	66		$ 3,727

Table 3-2: Yearly Transformer Installations

Transformer Installs	2017	2018	2019	2020	2021	2022	2023	2024	Forecast 2025
Installed Quantity	not available	not available	not available	not available	1	1	2	4	17

Note:

2017-2020 – “not available” – reliable data not available. As part of Atikokan's record keeping, Atikokan developed a checklist in 2022 to be used for job kit completion purposes. The job kit is used for each construction job. The checklist includes whether a transformer was replaced or disposed. This helps track the removal and install of transformers.

b) Atikokan forecasted line transformers for 2026. Pg. 48, paragraph 4 of the DSP, Atikokan wrote “Atikokan has budgeted a total of $80,000 over the period of the DS Plan to purchase new transformers.” The plan was for $40,000 for both 2025 and 2026. Atikokan did however make a clerical error and omitted $40,000 for 2026 in 2-AA and 2-AB. Both 2-AA and 2-AB have been adjusted to include transformers, $40,000, for 2026.

Q4. Pole Replacements

The majority of Atikokan Hydro's system renewal budget is attributed to poles, towers & fixtures.

a) Please provide forecasted number of poles to be to be replaced in 2025.

Response
Atikokan plans to replace 32 poles.

Q5. DSP-Related Error Checking

Please amend the following pertaining to the DSP:

a) Please reconcile 2-AA and 2-AB for 2025 given that the System Access and System Renewal budget does not match between the two tabs.
b) In 2-AA, please add a title or description for the $25k in the 2025 System Renewal category.
c) Please complete row 23 in 2-AB for the Net Capital Expenditures (gross expenditures minus capital contributions)
d) Please reconcile 2-AA and 2-AB for 2020 System Renewal
e) Please amend 2-AB 2027 System Access as the figure should read $40k instead of $4k.
f) Please amend 2-G as it appears SAIDI and SAIFI figures are backwards for 2023 when excluding MEDs and LOS.
g) Please reconcile 2-AA figures related to Poles, Towers & Fixtures 3m2 and 3m3 Lines, Poles & Fixtures with $723,000 over five years on p.57 of the DSP.

Response:
a) 2-AA and 2-AB for 2025 has been reconciled; System Access and System Renewal now match.
b) 2-AA has been updated to have a title for the $25k in the 2025 System Renewal category. The plan was to have $25k for Distribution Station Equipment.
c) 2-AB row 23, net capital expenditures have been completed.
d) 2-AA and 2-AB for 2020 System Renewal have been reconciled.
e) 2-AB 2027 System Access has been amended to read $40k.
f) 2-G for 2023 when excluding MEDs and LOS has been amended to address the error.
g) Atikokan reconciled 2-AA figures. Atikokan made clerical changes to the 2026 year to reconcile. 2-AA now supports the DSP statement on p. 57.

Q6. Model Update App. 2-H

In the App. 2-H tab, Atikokan reported NIL information in Account 4245 for the years 2017 – 2020 which does not align with 2-BA. According to Accounting Procedures Handbook (APH) Article 220, amortization of deferred revenue should be included as income in Appendix 2-H Other Revenues by crediting Account 4245 Government and Other Assistance Directly Credited to Income.

a) Please explain the practice of recording the amortization of deferred revenues and update the applicable schedules to be in accordance with the APH.

Response

a) Please note Atikokan formerly in prior years to 2021 would put the '4245' dollars to 4325. During 2021, Atikokan was reviewing USoA APH and realized the correct entry would be to use 4245; government and other assistance and for this reason for 2021 and forward contributed capital has been recorded to 4245 as per the APH but this was not the practice for prior reported years. For this reason, Atikokan reported NIL information in Account 4245 for the years 2017-2020 resulting in this misalignment with 2-BA.

Q7. Appendix 2-C provided in Exhibit 2 and 2-C in Chapter 2 Appendices.

Please update the PDF version of Appendix 2-C provided in Exhibit 2 page 44 to match the Excel version of App 2-C in Chapter 2 Appendices.

Response

The updated PDF versions of Appendix 2-C are as follows:

Year 2017

		Book Values				Service Lives		Expense			
Account	Description	Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 38,817			$ 4,142	1.32	75.55%	$ 3,129	$ 3,129	-$ 0
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 509,268	$ 389,736			$ 119,532	9.48	10.55%	$ 12,615	$ 12,615	$ 0
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 3,143,837	$ 1,439,209	$ 268,568		$ 1,838,913	22.81	4.38%	$ 80,622	$ 80,622	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 446,642	$ 329,139			$ 117,503	21.02	4.76%	$ 5,591	$ 5,591	-$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 177,518	$ 78,565			$ 98,953	14.36	6.97%	$ 6,893	$ 6,893	$ 0
1860	Meters (Smart Meters)	$ 467,898	$ 187,198	$ 5,653		$ 283,526	7.88	12.69%	$ 35,990	$ 35,990	-$ 0
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 683,677	$ 397,250			$ 286,427	27.07	3.69%	$ 10,582	$ 10,582	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 40,034	$ 35,956	$ 500		$ 4,328	-	0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (5 years)	$ 22,685	$ 22,933			-$ 248	-	0.00%	$ -	$ 2,228	$ 2,228
1920	Computer Equipment - Hardware	$ 1,435		$ 1,997		$ 2,434	-	0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 90	$ 90			$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 28,436	$ 19,008			$ 9,428	1.98	50.47%	$ 4,758	$ 4,758	$ 0
1930	Transportation Equipment	$ 754,182	$ 561,274			$ 192,908	7.92	12.63%	$ 24,365	$ 24,365	-$ 0
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 126,418	$ 92,798	$ 4,662		$ 35,951	6.15	16.27%	$ 5,849	$ 5,849	$ 0
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 20,123	-$ 914			-$ 19,209	42.03	2.38%	-$ 457	-$ 457	$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 6,440,544**	**$ 3,591,059**	**$ 281,380**		**$ 2,990,175**	**$ 162**		**$ 189,938**	**$ 192,165**	**$ 2,226**

Year 2018

Account	Description	Book Values				Service Lives		Expense			
		Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 41,946			$ 1,013	6.84	14.61%	$ 148	$ 148	-$ 0
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 509,268	$ 402,352			$ 106,916	8.48	11.80%	$ 12,615	$ 12,615	$ 0
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 3,402,580	$ 1,513,263	$ 383,778		$ 2,081,206	23.23	4.30%	$ 89,573	$ 89,573	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 446,642	$ 334,730	$ 16,800		$ 120,312	28.20	3.55%	$ 4,266	$ 4,266	-$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 177,518	$ 85,459			$ 92,059	13.36	7.49%	$ 6,893	$ 6,893	$ 0
1860	Meters (Smart Meters)	$ 467,007	$ 220,551	$ 21,062		$ 256,987	6.96	14.37%	$ 36,923	$ 36,922	-$ 2
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 683,677	$ 407,832			$ 275,845	26.07	3.84%	$ 10,582	$ 10,582	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 40,534	$ 35,956			$ 4,578	-	0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (5 years)	$ 22,685	$ 25,161	$ 984		-$ 1,984		0.00%	$ -	$ 1,282	$ 1,282
1920	Computer Equipment - Hardware	$ 3,432				$ 3,432	-	0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 90	$ 90			$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 28,436	$ 23,766			$ 4,670	1.34	74.52%	$ 3,480	$ 3,480	-$ 0
1930	Transportation Equipment	$ 734,599	$ 566,055	$ 291,743		$ 314,416	9.28	10.78%	$ 33,885	$ 33,884	-$ 0
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 131,008	$ 98,647	$ 2,122		$ 33,422	5.82	17.19%	$ 5,746	$ 5,746	$ 0
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 20,123	-$ 1,371	-$ 70,300		-$ 53,902	26.70	3.75%	-$ 2,019	-$ 2,019	$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 6,685,900**	**$ 3,754,437**	**$ 646,189**		**$ 3,254,558**	**$ 156**		**$ 202,093**	**$ 203,372**	**$ 1,279**

Year 2019

Account	Description	Book Values				Service Lives		Expense			
		Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	**$ -**	$ -	**$ -**
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 42,094			$ 865	5.85	17.09%	**$ 148**	$ 148	**-$ 0**
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	**$ -**	$ -	**$ -**
1805	Land					$ -		0.00%	**$ -**	$ -	**$ -**
1808	Buildings					$ -		0.00%	**$ -**	$ -	**$ -**
1810	Leasehold Improvements					$ -		0.00%	**$ -**	$ -	**$ -**
1815	Transformer Station Equipment >50 kV					$ -		0.00%	**$ -**	$ -	**$ -**
1820	Distribution Station Equipment <50 kV	$ 509,268	$ 414,967			$ 94,301	7.48	13.38%	**$ 12,616**	$ 12,615	**-$ 0**
1825	Storage Battery Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1830	Poles, Towers & Fixtures	$ 3,750,530	$ 1,570,151	$ 89,182		$ 2,224,970	23.68	4.22%	**$ 93,952**	$ 93,952	**-$ 1**
1835	Overhead Conductors & Devices					$ -		0.00%	**$ -**	$ -	**$ -**
1840	Underground Conduit					$ -		0.00%	**$ -**	$ -	**$ -**
1845	Underground Conductors & Devices					$ -		0.00%	**$ -**	$ -	**$ -**
1850	Line Transformers	$ 463,442	$ 338,996	$ 74,692		$ 161,792	30.07	3.33%	**$ 5,381**	$ 5,379	**-$ 1**
1855	Services (Overhead & Underground)					$ -		0.00%	**$ -**	$ -	**$ -**
1860	Meters	$ 177,518	$ 92,352	$ 15,119		$ 92,726	13.58	7.36%	**$ 6,827**	$ 6,827	**-$ 0**
1860	Meters (Smart Meters)	$ 480,414	$ 253,569			$ 226,845	5.99	16.70%	**$ 37,877**	$ 37,876	**-$ 0**
1905	Land	$ 15,588				$ 15,588		0.00%	**$ -**	$ -	**$ -**
1908	Buildings & Fixtures	$ 683,677	$ 418,414			$ 265,263	25.07	3.99%	**$ 10,582**	$ 10,582	**-$ 0**
1910	Leasehold Improvements					$ -		0.00%	**$ -**	$ -	**$ -**
1915	Office Furniture & Equipment (10 years)	$ 40,534	$ 29,984			$ 10,550	24.53	4.08%	**$ 430**	$ 430	**-$ 0**
1915	Office Furniture & Equipment (5 years)	$ 17,697	$ 26,443			-$ 8,746	-	0.00%	**$ -**	$ -	**$ -**
1920	Computer Equipment - Hardware	$ 3,431		$ 18,668		$ 12,765	-	0.00%	**$ -**	$ -	**$ -**
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ 90	$ 90			$ -		0.00%	**$ -**	$ -	**$ -**
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 28,436	$ 27,246			$ 1,190	0.28	351.01%	**$ 4,177**	$ 4,177	**$ 0**
1930	Transportation Equipment	$ 893,338	$ 466,936	$ 102,114		$ 477,459	9.84	10.16%	**$ 48,509**	$ 48,509	**$ 0**
1935	Stores Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1940	Tools, Shop & Garage Equipment	$ 133,202	$ 104,394			$ 28,808	5.31	18.82%	**$ 5,421**	$ 5,421	**-$ 0**
1945	Measurement & Testing Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1950	Power Operated Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1955	Communications Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1955	Communication Equipment (Smart Meters)					$ -		0.00%	**$ -**	$ -	**$ -**
1960	Miscellaneous Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1970	Load Management Controls Customer Premises					$ -		0.00%	**$ -**	$ -	**$ -**
1975	Load Management Controls Utility Premises					$ -		0.00%	**$ -**	$ -	**$ -**
1980	System Supervisor Equipment					$ -		0.00%	**$ -**	$ -	**$ -**
1985	Miscellaneous Fixed Assets					$ -		0.00%	**$ -**	$ -	**$ -**
1990	Other Tangible Property					$ -		0.00%	**$ -**	$ -	**$ -**
1995	Contributions & Grants					$ -		0.00%	**$ -**	$ -	**$ -**
2440	Deferred Revenue	-$ 90,423	$ 3,187	-$ 17,993		-$ 102,607	42.42	2.36%	**-$ 2,419**	-$ 2,419	**-$ 0**
2005	Property Under Finance Lease					$ -		0.00%	**$ -**	$ -	**$ -**
	Total	**$ 7,149,701**	**$ 3,788,823**	**$ 281,782**		**$ 3,501,769**	**$ 194**		**$ 223,500**	**$ 223,497**	**-$ 4**

Year 2020

		Book Values				Service Lives		Expense			
Account	Description	Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 42,241			$ 718	4.87	20.53%	$ 147	$ 148	$ 0
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 509,268	$ 427,582			$ 81,686	6.61	15.14%	$ 12,367	$ 12,367	$ 0
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 3,821,373	$ 1,652,638	$ 72,113		$ 2,204,792	23.87	4.19%	$ 92,354	$ 92,354	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 533,379	$ 342,961	$ 7,731		$ 194,284	30.46	3.28%	$ 6,378	$ 6,379	$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 99,178			$ 93,459	12.03	8.31%	$ 7,768	$ 7,768	-$ 0
1860	Meters (Smart Meters)	$ 472,620	$ 286,878	$ 29,821		$ 200,653	5.41	18.48%	$ 37,083	$ 37,083	-$ 0
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 683,677	$ 428,999			$ 254,678	24.07	4.16%	$ 10,582	$ 10,582	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 40,534	$ 30,414	$ 9,348		$ 14,794	19.09	5.24%	$ 775	$ 775	-$ 0
1915	Office Furniture & Equipment (5 years)	$ 17,697	$ 26,443			-$ 8,746	-	0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 22,100		$ 2,649		$ 23,425	-	0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)	$ 15,406	$ 18,393			-$ 2,987		0.00%	$ -	$ 5,428	$ 5,428
1930	Transportation Equipment	$ 901,709	$ 421,702	$ 15,850		$ 487,932	8.97	11.15%	$ 54,407	$ 54,407	$ 0
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 133,202	$ 109,815	$ 6,490		$ 26,632	5.59	17.89%	$ 4,764	$ 4,764	$ 0
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 108,416	$ 5,809	-$ 34,970		-$ 131,710	41.21	2.43%	-$ 3,196	-$ 3,196	-$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,293,733**	**$ 3,893,053**	**$ 109,032**		**$ 3,455,196**	**$ 182**		**$ 223,430**	**$ 228,858**	**$ 5,429**

Year 2021

Account	Description	Book Values				Service Lives		Expense			
		Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 42,389			$ 570	7.73	12.94%	$ 74	$ 74	$ -
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 430,556	$ 372,560			$ 57,996	5.21	19.19%	$ 11,127	$ 11,127	$ -
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 3,888,304	$ 1,737,955	$ 192,585		$ 2,246,642	37.24	2.68%	$ 60,322	$ 60,322	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 541,110	$ 349,340			$ 191,770	29.62	3.38%	$ 6,475	$ 6,475	$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 107,450			$ 85,187	10.30	9.71%	$ 8,272	$ 8,272	$ -
1860	Meters (Smart Meters)	$ 472,607	$ 304,005	$ 465		$ 168,835	4.62	21.64%	$ 36,540	$ 36,540	$ 0
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 683,677	$ 439,581			$ 244,096	23.07	4.34%	$ 10,582	$ 10,582	$ -
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 67,579	$ 57,631			$ 9,948	9.18	10.89%	$ 1,083	$ 1,083	$ -
1915	Office Furniture & Equipment (5 years)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 40,155	$ 23,823			$ 16,332	3.40	29.43%	$ 4,806	$ 4,806	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)	$ -				$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					$ -		0.00%	$ -	$ -	$ -
1930	Transportation Equipment	$ 917,559	$ 476,109	$ 12,498		$ 447,699	8.02	12.47%	$ 55,825	$ 55,825	$ -
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 138,237	$ 114,579	$ 5,879		$ 26,598	5.13	19.48%	$ 5,180	$ 5,180	$ -
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 143,385	$ 9,005	$ 92,867		-$ 105,957	20.14	4.96%	-$ 5,260	-$ 5,260	-$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,287,583**	**$ 4,034,427**	**$ 304,294**		**$ 3,405,303**	**$ 164**		**$ 195,026**	**$ 195,026**	**$ 0**

Year 2022

		Book Values				Service Lives		Expense			
Account	Description	Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 42,959	$ 42,462	$ 6,500		$ 3,747	2.31	43.37%	$ 1,625	$ 1,625	-$ 0
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 430,556	$ 383,687			$ 46,869	4.21	23.74%	$ 11,127	$ 11,127	$ -
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 4,056,482	$ 1,777,335	$ 141,754		$ 2,350,024	36.80	2.72%	$ 63,852	$ 63,852	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 540,301	$ 355,006	$ 14,550		$ 192,570	29.61	3.38%	$ 6,504	$ 6,504	-$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 115,218			$ 77,419	8.95	11.17%	$ 8,651	$ 8,651	$ -
1860	Meters (Smart Meters)	$ 465,739	$ 335,117			$ 130,622	3.64	27.49%	$ 35,912	$ 35,912	$ 0
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 683,677	$ 450,163	$ 33,697		$ 250,363	22.24	4.50%	$ 11,256	$ 11,256	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 67,579	$ 58,714			$ 8,865	8.18	12.22%	$ 1,083	$ 1,083	$ -
1915	Office Furniture & Equipment (5 years)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 40,155	$ 28,629			$ 11,526	2.58	38.72%	$ 4,463	$ 4,463	$ -
1920	Computer Equip.-Hardware(Post Mar. 22/04)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					$ -		0.00%	$ -	$ -	$ -
1930	Transportation Equipment	$ 930,057	$ 531,934	$ 13,139		$ 404,693	7.09	14.11%	$ 57,107	$ 57,107	$ -
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 144,116	$ 119,760	$ 17,562		$ 33,137	5.59	17.90%	$ 5,932	$ 5,932	$ -
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 236,252	$ 7,288	-$ 91,282		-$ 289,181	39.68	2.52%	-$ 7,288	-$ 7,288	$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,373,594**	**$ 4,205,313**	**$ 135,920**		**$ 3,236,241**	**$ 171**		**$ 200,224**	**$ 200,224**	**-$ 1**

Year 2023

Account	Description	Book Values				Service Lives		Expense			
		Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 49,459	$ 44,087			$ 5,372	1.65	60.51%	$ 3,250	$ 3,250	-$ 0
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 430,556	$ 394,814			$ 35,742	11.77	8.50%	$ 3,037	$ 3,037	$ 0
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 4,183,331	$ 1,826,403	$ 149,077		$ 2,431,467	34.04	2.94%	$ 71,425	$ 71,425	$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 543,288	$ 355,405			$ 187,883	28.43	3.52%	$ 6,608	$ 6,608	$ -
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 123,869			$ 68,768	7.95	12.58%	$ 8,651	$ 8,651	$ 0
1860	Meters (Smart Meters)	$ 455,811	$ 362,957	$ 40,802		$ 113,255	3.09	32.41%	$ 36,706	$ 36,706	-$ 0
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 703,344	$ 447,388			$ 255,956	21.45	4.66%	$ 11,930	$ 11,930	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 67,579	$ 59,798			$ 7,781	7.18	13.92%	$ 1,083	$ 1,083	$ 0
1915	Office Furniture & Equipment (5 years)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 40,155	$ 33,092			$ 7,063	1.66	60.36%	$ 4,263	$ 4,263	$ 0
1920	Computer Equip.-Hardware(Post Mar. 22/04)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					$ -		0.00%	$ -	$ -	$ -
1930	Transportation Equipment	$ 943,196	$ 589,041			$ 354,155	6.13	16.31%	$ 57,764	$ 57,764	-$ 0
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 161,678	$ 125,692	$ 1,797		$ 36,885	5.75	17.40%	$ 6,418	$ 6,418	-$ 0
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 327,534	$ 21,553	-$ 17,987		-$ 358,081	21.99	4.55%	-$ 16,282	-$ 16,282	-$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,459,088**	**$ 4,384,099**	**$ 173,689**		**$ 3,161,834**	**$ 151**		**$ 194,854**	**$ 194,853**	**-$ 1**

Year 2024

Account	Description	Book Values				Service Lives		Expense			
		Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 49,459	$ 47,337	$ 2,122		$ 3,183	1.96	51.02%	$ 1,624	$ 1,625	$ 1
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 430,556	$ 397,851	$ 459,777		$ 262,594	31.84	3.14%	$ 8,247	$ 8,246	-$ 1
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 4,316,031	$ 1,884,775	$ 154,089		$ 2,508,300	31.88	3.14%	$ 78,680	$ 78,680	-$ 0
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 543,288	$ 362,013	$ 93,945		$ 228,247	29.33	3.41%	$ 7,783	$ 7,783	-$ 0
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 132,520			$ 60,117	6.95	14.39%	$ 8,651	$ 8,651	$ 0
1860	Meters (Smart Meters)	$ 490,582	$ 394,323	$ 6,229		$ 99,374	4.00	25.00%	$ 24,839	$ 24,839	$ 0
1905	Land					$ -		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 703,344	$ 459,318			$ 244,026	21.43	4.67%	$ 11,388	$ 11,388	-$ 0
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 67,579	$ 60,881			$ 6,698	6.18	16.17%	$ 1,083	$ 1,083	-$ 0
1915	Office Furniture & Equipment (5 years)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 40,155	$ 37,355	$ 9,205		$ 7,403	2.23	44.81%	$ 3,317	$ 3,317	$ 0
1920	Computer Equip.-Hardware(Post Mar. 22/04)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					$ -		0.00%	$ -	$ -	$ -
1930	Transportation Equipment	$ 943,196	$ 648,805	$ 33,419		$ 311,101	5.12	19.54%	$ 60,795	$ 60,795	$ 0
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 163,475	$ 132,109	$ 3,320		$ 33,026	5.45	18.36%	$ 6,063	$ 6,063	$ 0
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 345,521	$ 37,835	-$ 350,000		-$ 558,356	23.21	4.31%	-$ 24,060	-$ 24,060	$ 0
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,594,781**	**$ 4,595,122**	**$ 412,106**		**$ 3,205,712**	**$ 170**		**$ 188,410**	**$ 188,410**	**$ 0**

Year 2025

		Book Values				Service Lives		Expense			
Account	Description	Opening Book Value of Assets	Less Fully Depreciated [1]	Current Year Additions	Disposals	Net Amount of Assets to be Depreciated	Remaining Life of Assets Existing [2]	Depreciation Rate Assets	Depreciation Expense on Assets [3]	Depreciation Expense per Appendix	Variance [4]
		a	b	c	d	e = a-b+0.5*c-d	f	g = 1/f	h = e/f	i	j = i-h
1609	Capital Contributions Paid					$ -		0.00%	$ -	$ -	$ -
1611	Computer Software (Formally known as Account 1925)	$ 49,459	$ 49,459			$ -	2.00	50.00%	$ -	$ -	$ -
1612	Land Rights (Formally known as Account 1906)					$ -		0.00%	$ -	$ -	$ -
1805	Land					$ -		0.00%	$ -	$ -	$ -
1808	Buildings					$ -		0.00%	$ -	$ -	$ -
1810	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1815	Transformer Station Equipment >50 kV					$ -		0.00%	$ -	$ -	$ -
1820	Distribution Station Equipment <50 kV	$ 859,610	$ 418,041	$ 25,000		$ 454,069	37.85	2.64%	**$ 11,996**	$ 11,996	**-$ 0**
1825	Storage Battery Equipment					$ -		0.00%	$ -	$ -	$ -
1830	Poles, Towers & Fixtures	$ 4,471,450	$ 2,035,969	$ 320,000		$ 2,595,481	32.90	3.04%	**$ 78,893**	$ 78,893	**$ 0**
1835	Overhead Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1840	Underground Conduit					$ -		0.00%	$ -	$ -	$ -
1845	Underground Conductors & Devices					$ -		0.00%	$ -	$ -	$ -
1850	Line Transformers	$ 636,429	$ 378,861	$ 40,000		$ 277,568	30.18	3.31%	**$ 9,196**	$ 9,196	**-$ 0**
1855	Services (Overhead & Underground)					$ -		0.00%	$ -	$ -	$ -
1860	Meters	$ 192,637	$ 154,822	$ 150,000		$ 112,815	8.26	12.10%	**$ 13,651**	$ 13,651	**$ 0**
1860	Meters (Smart Meters)	$ 503,023	$ 466,617	$ 15,274		$ 44,043	1.15	87.28%	**$ 38,442**	$ 38,442	**$ 0**
1905	Land	$ 15,588				$ 15,588		0.00%	$ -	$ -	$ -
1908	Buildings & Fixtures	$ 703,344	$ 483,617			$ 219,727	18.42	5.43%	**$ 11,930**	$ 11,930	**-$ 0**
1910	Leasehold Improvements					$ -		0.00%	$ -	$ -	$ -
1915	Office Furniture & Equipment (10 years)	$ 77,579	$ 65,047	$ 10,000		$ 17,532	6.79	14.73%	**$ 2,583**	$ 2,583	**$ 0**
1915	Office Furniture & Equipment (5 years)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equipment - Hardware	$ 43,403	$ 44,535	$ 5,000		$ 1,368	0.32	311.62%	**$ 4,263**	$ 4,263	**$ 0**
1920	Computer Equip.-Hardware(Post Mar. 22/04)					$ -		0.00%	$ -	$ -	$ -
1920	Computer Equip.-Hardware(Post Mar. 19/07)					$ -		0.00%	$ -	$ -	$ -
1930	Transportation Equipment	$ 949,414	$ 775,121	$ 365,000		$ 356,793	5.10	19.60%	**$ 69,930**	$ 69,930	**$ 0**
1935	Stores Equipment					$ -		0.00%	$ -	$ -	$ -
1940	Tools, Shop & Garage Equipment	$ 166,795	$ 145,643	$ 4,000		$ 23,152	3.33	30.02%	**$ 6,950**	$ 6,950	**-$ 1**
1945	Measurement & Testing Equipment					$ -		0.00%	$ -	$ -	$ -
1950	Power Operated Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communications Equipment					$ -		0.00%	$ -	$ -	$ -
1955	Communication Equipment (Smart Meters)					$ -		0.00%	$ -	$ -	$ -
1960	Miscellaneous Equipment					$ -		0.00%	$ -	$ -	$ -
1970	Load Management Controls Customer Premises					$ -		0.00%	$ -	$ -	$ -
1975	Load Management Controls Utility Premises					$ -		0.00%	$ -	$ -	$ -
1980	System Supervisor Equipment					$ -		0.00%	$ -	$ -	$ -
1985	Miscellaneous Fixed Assets					$ -		0.00%	$ -	$ -	$ -
1990	Other Tangible Property					$ -		0.00%	$ -	$ -	$ -
1995	Contributions & Grants					$ -		0.00%	$ -	$ -	$ -
2440	Deferred Revenue	-$ 695,521	$ 92,621	-$ 300,000		-$ 938,142	30.53	3.28%	**-$ 30,726**	-$ 30,726	**-$ 0**
2005	Property Under Finance Lease					$ -		0.00%	$ -	$ -	$ -
	Total	**$ 7,973,210**	**$ 5,110,353**	**$ 634,274**		**$ 3,179,994**	**$ 177**		**$ 217,109**	**$ 217,109**	**$ 0**

Q8. Appendices 2-C and 2-BA Updates

In Chapter 2 Appendices, please reconcile the App 2-C and App 2-BA and update the following:

a) The amounts reported in Account 2440, Deferred Revenue, have reversed signs from 2019 to 2024.
b) The amounts in Rows 214, 274, 378, and 380 amounts differ from 2-BA.
c) Disposals are not reported in 2-C.

Response

Atikokan to its knowledge has made the required corrections and updates to App 2-C and App 2-BA.

1.2 Are the proposed rate base and depreciation amounts appropriate?

Q9. Depreciation Responsibility

In App 2-C, the total variances reported for each year from 2017 to 2025 consistently exceed the $50K materiality threshold, with no explanation provided in the evidence. Note 4 of Reference 1 states that “the applicant must provide an explanation of material variances in its evidence”.

a) Please explain the recurring material variances reported in column L.

Response

Atikokan inadvertently reported the useful life of the assets in column 2H creating the variances noted by staff. Atikokan has corrected App 2-C.

Atikokan would like to note, while corrections were made, a couple of the USoA (1915 and 1920) have variances that are immaterial. Atikokan does not find it prudent to investigate those small variances further given the values but believes it has to do with the splitting of the asset given both 1915 and 1920 have two subs on the continuity sheet.

Issue 2. OM&A

2.1 Are the proposed OM&A expenditures appropriate?

Q10. OPEB

In Exhibit 4, 2.4.3.1, page 25, Atikokan Hydro states that the only Other Post-Employment Benefit (OPEB) is the death benefit to retirees.

a) Please provide the OPEB amounts from 2017 to 2025.
b) Please indicate if the OPEB amounts are recovered on a cash or accrual basis.
c) If the OPEB amounts are recovered on a cash basis, please provide the reason of why Atikokan chooses to using cash method instead of accrual basis which is OEB approved default method.
d) If the OPEB amounts are material, please complete Appendix 2-K from Chapter 2 of the 2025 Filing Requirements.

Response

a) The OPEB amounts from 2017 to 2025 are as follows:

	Retirement Life Premium $
2017	5,880.39
2018	6,523.17
2019	7,118.25
2020	6,223.65
2021	5,710.98
2022	5,369.64
2023	5,028.30
2024	5,033.22
2025	5,077.08

b) The OPEB amounts are recovered on a cash basis.
c) Atikokan chose to use the cash method instead of accrual basis, the OEBs approved default method, because the cash method is more appropriate. Given the immateriality of the OPEB amounts, Atikokan does not find it prudent for procurement of an actuarial study to recover on an accrual basis.

Q11. Collective Wage Increases

Please provide the Collective Agreement Wage increases for each the years 2017 to 2025.

Response

The CA wage increases are as follows:

2017 - 2.25% - all classifications

2018 - 2.25% - all classifications

2019 - 1.9% - all classifications

2020 - 1.90% - all classifications

2021 - 1.9% - all classifications

2022 - 2.0% - all classifications

2023 – 4% lineman & 2.5% office

2024 – 3.5% lineman & 2% office

2025 – 3% lineman & 2% office

3. Cost of Capital, PILs, and Revenue Requirement

3.1 Is the proposed cost of capital (interest on debt, return on equity) and capital structure appropriate?

Please explain if Atikokan considered negotiating a Fixed Rate on the RBC loan as interest rates increased.

Response

Atikokan did not consider negotiating a fixed rate on the loan but will consider this for future borrowing.

3.2 Is the proposed PILs (or Tax) amount appropriate?

Q12. Accelerated CCA

a) In Exhibit 6, page 15-16, Atikokan Hydro states that it has only recorded the impact of CCA rule changes in sub-account 1592 from November 21, 2018, to December 31, 2023. It further states that "it proposes to keep the sub-account open to record actual CCA impacts for future eligible years to be brought forward for disposition at its next eligible application." Please confirm that the AIIP has been claimed in Atikokan's tax filings for the period 2018 to 2022.
b) In PILs workform, Atikokan reported NIL AIIP additions in the bridge year or test year. Please confirm the OEB staff's observation that Atikokan has applied the legacy half-year rule and normal CCA rates, rather than apply the CCA rates using the AIIP, on the capital additions in the 2024 Bridge year and 2025 test year.
c) Please clarify whether Atikokan plans to claim AIIP in its actual tax filings for 2024 and beyond.
d) In Exhibit 9, pages 15 -16, Atikokan is requesting the disposition of the principal balance of $21,758 as of December 31, 2023 in Account 1592 sub-account CCA changes and also provided Table 9-15 showing the calculation of the differences. However, the calculation does not include all the information required in the filing requirements. Please provide the following information as noted in Section 2.9.1.5 of the Filing Requirement to support Account 1592 – sub-account CCA changes requested in this application for disposition:
    i) The undepreciated capital cost (UCC) continuity schedules for each year, itemized by CCA class.
    ii) The calculated PILs/tax differences.
    iii) The grossed-up PILs/tax differences.
    iv) A reconciliation of these amounts to the amounts presented in the Account 1592 sub-account for CCA changes in the DVA continuity schedule.
e) Please provide the revenue requirement impact of the updated Schedule 8 CCA in the PILs Workform, assuming the application of AIIP in the 2024 bridge year and 2025 test year.

Response

a) Atikokan confirms AIIP has been claimed for the period of 2018 through 2022.

b) Atikokan confirms OEB's observation, Atikokan applied the legacy half year rule and normal CCA rates rather than apply the CCA rates using AIIP on capital additions for both the 204 Bridge and 2025 Test Year.
c) Atikokan plans to claim AIIP in its actual tax filings for 2024 and beyond.
d) In response to Atikokan's issue list questions, Atikokan consulted with its auditors and can offer the following for the 2023 year. However, data for the prior years is not readily available. Atikokan's auditors have recently undergone a merger and do not readily have access to the required data nor in the format requested in the filing requirements.

2023											
Class	Description	UCC Beginning	Additions	Disposals	CCA Rate	CCA	Ending UCC		CCA without accelerated rates	Difference	Tax Savings
1	Buildings	295,829.00			4%	11,833.00	283,996.00		11,833.00		
1	Transmission and Distribution before 2005	1,144,556.00			4%	45,782.00	1,098,774.00		45,782.00		
6	Fencing	28,642.00			10%	2,864.00	25,778.00		3,201.00		
8	Tools & Equipment	21,418.00	1,797.00		20%	6,081.00	17,134.00		8,181.00		
10	Rolling Stock	91,783.00	13,139.00		30%	40,674.00	64,248.00		34,010.00		
10	Computer	46.00			30%	14.00	32.00		14.00		
12	Computer Software	-			100%	-	-		3,250.00		
14.1		4,779.00			5%	500.00	4,279.00		500.00		
45	New Computers	1.00			45%	-	1.00		-		
47	Transmission and Distribution after 2005	1,801,047.00	171,892.00		8%	164,711.00	1,808,228.00		154,510.00		
50	Computer Hardware	477.00			55%	262.00	215.00		939.00		
		3,388,578.00	186,828.00	-		272,721.00	3,302,685.00		262,220.00	10,501.00	1,280.00

e) With the application of AIIP in both the 2024 bridge year and 2025 test year, the model calculates a NIL Gross up PILS for the test year with a loss carry forward generated for future years. Atikokan's original submission had $1445 PILS.

Q13. Table 1 Exhibit 1 Update

Please update Table 1 in Exhibit 1 (page 11) with 2017 Board-Approved data.

Response:
The updated table 1 in Exhibit 1 with 2017 Board-Approved Settlement data is below.

Revenue Requirement Input Factors	Last Rebasing Year 2017	2025 Test Year	Variance
Distribution Revenue - Existing Rates		1,622,713	
OM&A	1,097,396	1,340,301	242,905
Depreciation	196,637	247,835	51,198
Property Tax	20,007	28,966	8,959
PILS	12,059	1,445	- 10,614
Return on Debt (interest)	51,281	152,591	101,310
Return on Equity	120,646	140,494	19,848
Total	1,498,026	1,911,632	413,606
Other Revenue (Offsets)	95,770	173,258	77,488
Revenue Deficiency		- 115,661	
Rate Base	3,435,243	-	- 3,435,243
Working Capital Allowance Factor	7.5%	7.5%	0.0%

3.3 Is the proposed Other Revenue forecast appropriate?

Q14. Other Revenue

With respect to Account 4210 Rental Revenues, please provide the calculation for 2023, 2024 and 2025.

Response

The account 4210 rental revenues for both 2023 and 2024 is the pole attachment charge incorporated in its rates, $22.35 per pole**.** Atikokan's 2017 Cost of Service approved pole attachment revenue of $32,609. Per OEB letter issued March 22, 2018, the OEB instructed distributors to record the excess incremental revenue as of September 1, 2018, until the effective date of its rebased rates in a new variance account related to pole attachment charges. For 2025, Atikokan proposes to incorporate the new rates into its rates.

The $61,615 for the 2025 test year per the COS submission was calculated with an error. Atikokan is proposing a wireline pole attachment charge of $39.14 but Atikokan inadvertently computed the rental revenue for 2025 incorrectly.

The 2025 test year is calculated as:

1462 attachments @$39.14 + 184@$37.78 = $64,174.
Note, Atikokan has an attacher that pays at the beginning of the year for the prior year.

Atikokan updated chapter 2 appendices for 2025 with $64,174 and the corresponding revenue requirement in the RRWF.

Q15. Data Input Sheet Update

Please update Data Input Sheet to ensure that the rate base and LT interest rate tie with the RRWF.

Response
Atikokan updated the Data Input Sheet, Tab 3 of the PILS model with 2025 Cost of Capital parameters and ties in with the RRWF.

The 2025 parameters used per update October 31, 2024 are as follows:

ROE	9.25%
Deemed LT Debt rate	4.66%
Deemed ST Debt rate	5.04%

4. Load Forecast

4.1 Is the proposed load forecast methodologies and the resulting load forecasts appropriate?

Q16. Load Forecast Model

In the Load Forecast Model (excel file), Tab Power Purchased Model, the variable GS>50% of Total Consumption shows higher monthly percentages from January 2014 to January 2015 relative to other historical years.

Please provide an explanation for the higher monthly values.

Response
Atikokan notes the period of January 2014 through January 2015 shows lower (as opposed to higher) monthly percentages in the variable GS>50% of Total Consumption, and has provided this response on that basis.

On review of customer records, Atikokan notes a change in customer ownership for one of its GS>50kW accounts in late 2013. The premises subsequently ramped up consumption and demand over the course of 2014. From early 2015 through to the end of 2024 the variable has remained relatively stable at higher levels relative to pre-2015.

Q17. Load Forecast Model

With regards to the power purchased regression model in the Load Forecast Model (excel file), Tab Power Purchased Model, please provide explanations on variables that were tested for the Power Purchased regression model.

Please include in the explanations why those variables (please include a covid-19 variable if applicable) were used or not used in the model, and why the Ontario GDP variable which was used in the approved 2017 rebasing model was not included in the proposed model

Response
In addition to the variables included within the Load Forecast Model, Atikokan also tested a REAL ON GDP variable derived in the same manner as the variable relied upon in the 2017 approved load forecast model. Atikokan did not include this variable in the final analysis, as it produced a negative coefficient which is a non-intuitive result.
Atikokan did not observe any material fluctuations in power purchases or retail sales over the most impact period of the COVID-19 pandemic (i.e. March through May of 2020). Having derived a reasonable forecast with strong statistical results absent a COVID-19 variable, Atikokan determined it was not necessary to test such a variable.

Q18. Update load Forecast Model

Please update the Load Forecast Model (excel file) using updated 2024 actual data from January to December for a) customer counts, and b) wholesale purchases and retail consumption data.

Response
Please find attached an updated load forecast (Atikokan_2025_COS_Load Forecast Model_Commitments_20250214). This update to the load forecast results in the following variance relative to the forecast filed in Atikokan's initial application:

Customers/Connections	Application	Commitments	Variance
Residential	1,365	1,368	2
GS < 50kW	232	234	2
GS > 50kW	15	15	0
Streetlights	622	622	0
TOTAL	**2,235**	**2,239**	**3**

Consumption (kWh)	Application	Commitments	Variance
Residential	8,776,264	8,853,697	77,433
GS < 50kW	4,495,158	4,712,336	217,179
GS > 50kW	15,506,375	14,914,371	-592,004
Streetlights	341,006	355,073	14,067
TOTAL	**29,118,803**	**28,835,477**	**-283,326**

Demand (kW)	Application	Commitments	Variance
GS > 50kW	46,637	44,856	-1,781
Streetlights	1,058	1,058	0
TOTAL	**47,695**	**45,914**	**-1,781**

Atikokan would like to note as it did in Exhibit 3, page 8 line 17 of its application, for the Street Light kWh and kW, Atikokan did not use the geometric mean analysis but held the number of connections, kWh and kW constant for the test year from the preestablished bridge year. The commitment forecast follows the same methodology; however, Atikokan would like to note, Atikokan has preestablished Streetlight values for 2025 and would like to use those in its load forecast instead. The streetlight kW for 2025 is expected to 956.52 kw.

5. Cost Allocation, Rate Design, and Other Charges

5.6 Are rate mitigation proposals required and appropriate?

Q19. Cost Allocation Model

Cost Allocation Model, Tab I4: Cell D40 shows the percentage breakout of assets for Sub-Account 1830-3 - Poles, Tower and Fixtures – Primary which is 58.82% in 2025. This percentage is significantly higher than 31.84% that was used in the approved 2017 Cost Allocation Model (Settlement version, April 13, 2017).

Please explain Atikokan's assumptions used to derive 58.82% and why it has increased significantly from 31.84% which was used in the approved 2017 Cost Allocation Model.

Response
Atikokan has revised the Cost Allocation Model, Tab I4: Cell D40 to be 31.84%
Atikokan has no new assumptions; this was a clerical error.

Q20. Revenue requirement Workform

For the Revenue Requirement Workform, Tab 11, please provide a scenario by updating the following (i) adjust the revenue-to-cost ratio for Street lighting rate class to 120%, (ii) adjust the revenue-to-cost ratio for GS>50kW rate class upward to maintain revenue neutrality, and (ii), provide a table which shows updated bill impacts for the GS>50kW and street lighting classes resulting from the adjustments.

Response
Atikokan adjusted the revenue to cost ratio for Street lighting rate class to 120%. Atikokan also adjusted General Service < 50. As a result of other updates and corrections, this rate class was outside of the policy range and needed to be adjusted downward.

Atikokan is only submitting one scenario of the revenue requirement work form given the results of the cost allocation and revenue requirement workform results; the results didn't warrant additional scenarios.

6. Deferral and Variance Accounts

6.1 Are the proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, requests for new accounts, requests for discontinuation of accounts, and the continuation of existing accounts, appropriate?

Q21. Continuity Schedule Update

Please update the Continuity Schedule to reflect the OEB prescribed interest rate for Q4.

Response
Atikokan updated the Continuity Schedule to reflect the OEB prescribed Q4 interest rate of 4.4%. Atikokan additionally updated and assumed January through April 30, 2025 to be the OEB's prescribed Q1 2025 interest rate of 3.64%.

Q22. Group 1 Account Disposition Amount

According to the Decision and Order issued in the Atikokan 2023 IRM proceeding, the total approved disposition for Group 1 accounts is a debit of 90,758. This is different from the $89,476 reported in the continuity schedule in cell BE39. Please update the 2025 continuity schedule.

Response
Atikokan has updated cell BE39.

Q23. Billing Determinant

a) In Tab 4 of 2025 DVA Continuity Schedule, the # of customers for street lighting is different from the number reported in the RRWF load forecast. Atikokan reported 1 under # of customer for this class compared to 622 reported in RRWF. Please 2025 continuity schedule if necessary (this does not impact the rate riders).
b) Tab 4, column I, please update the Distribution Revenue amounts to reflect the revenue requirement amounts including Transformer Ownership Allowance by using the Revenue Requirement Workform, Tab 13, Column O + Column Y.

Response
a) Atikokan has updated Tab 4. Cell E24 of the Continuity Schedule with 622 to match the number reported in the RRWF load forecast but does note the Continuity asks for the number of customers which is why Atikokan reported 1.
b) Tab 4, column has been updated with Distribution Revenue to reflect revenue requirement including Transformer Ownership per the guidance.

Q24. GA Analysis Workform

The Net Change in Principal Balance in GA Workform does not match the Transactions for 2023 in 2025 DVA continuity.
Question(s):

a) Please update the applicable schedules as necessary.
b) Please provide an explanation if the updated reasonability test of Account 1589 exceeds +/- 1%.

Response

a) The GA Workform has been updated. Atikokan noted a clerical error in cell D18 and revised cell C75, G57 and cell J57.
b) Atikokan has an unresolved difference of 3.4% per the revised GA workform. This exceeds the 1% threshold and per filing requirements, requires explanation. Atikokan needs to investigate this difference further.

Q25. Wireline Pole Attachment Charges

Please update both 2025 DVA Continuity and Table 9-11 in Exhibit 9 to include the forecasted incremental revenue up to April 30, 2025.

Response:

Below is Table 9-11 from Exhibit 11 updated.

Table 9-11: Attachment Rate Per Pole Per Year

Date of Wireline Attachment Rate Change	Attachment Rate Per Year $
September 1, 2018	28.09
January 1, 2019	43.63
January 1, 2020	44.50
January 1, 2021	44.50
January 1, 2022	34.76
January 1, 2023	36.05
January 1, 2024	37.78
January 1, 2025	39.14

Please clarify the question to include forecasted incremental revenue up to April 30, 2025. If the expectation is to prorate the excess pole attachment revenue up until April 30th, Atikokan questions if the approved pole revenue for USoA 4210 for 2025 will also be prorated.

Q26. Account 1592

In EB-2022-0015 (March 23, 2023), the OEB states that the true-up to actual PILs paid will be addressed in a future proceeding, should Atikokan Hydro seek

disposition of Account 1592. In the 2025 DVA continuity of this proceeding, a nil amount is reported in Account 1592, Sub-Account PILs, and Tax Variance for 2006 and Subsequent Years.

Please confirm that Atikokan Hydro is not requesting disposition of its true-up between the PILs provision included in rates and the actual PILs paid, in accordance with the APH.

i) If not confirmed, please provide a detailed explanation, clarify the total true-up amount with supporting calculations, and indicate which account this true-up amount is recorded in.

Response:
Atikokan confirms, Atikokan is not requesting disposition of its true-up between the PILS provision included in rates and the actual PILS paid.

Q27. Generic Group 2 Accounts

a) Atikokan to confirm whether it does not request the following generic accounts:

   i) OEB Accounting Order Establishment of a Deferral Account: Cloud Computing
   ii) OEB Accounting Order Establishment of a Deferral Account: OEB Cost Assessment Variance

b) Atikokan to confirm why there are no costs recorded in the following generic accounts and whether to discontinue the following account:

   i) GOCA – provide consideration regarding the discontinuation of the account.
   ii) Cloud Computing

Response

a) Atikokan confirms it does not request the following generic accounts:
   i. OEB Accounting Order Establishment of a Deferral Account: Cloud Computing
   ii. OEB Accounting Order Establishment of a Deferral Account: OEB Cost Assessment Variance

b) Atikokan does not have costs recorded in the following OEB variance accounts but does not want to preclude itself from future transactions being recorded should eligible expenditures arise in the future.
    i. Atikokan has no costs recorded in GOCA because Atikokan has not had projects associated with Getting Ontario Connected requiring locates; therefore, the assumed annual OM&A locates costs assumes no impact.
    ii. Atikokan has no costs recorded in Cloud Computing DVA because Atikokan has not incurred any Cloud Computing implementation costs; Atikokan does not have a cloud-based system.

General

Q28. Tariff Schedule and Bill Impact Model

Tab 3: Please update for the latest RRRP, TOU RPP prices and percentages, and Ontario Electricity Rebate (OER)

Response
Tab 3. Regulatory Charges has been updated with the latest regulatory charges for 2025.

Q29. Chapter 2 Appendices

Please update the Chapter 2 Appendices with the latest 2024 bridge year figures.

Please note how many months of actuals are included in the data.

Response
Atikokan updated the Chapter 2 Appendices. (Atikokan_2025 COS_Filing_Requirements_Chapter2_Appenices_Commitments_20250219). Atikokan has recorded 12 months of actual bridge year data; however, it should be noted this is unaudited data. It also should be noted financial year end data is not generally finalized this early in the fiscal year, therefore, the data may change no material changes are expected.

Q30. Chapter 2 Appendices

Chapter 2 Appendices, Tabs 2-ZA and 2-ZB: Please update the latest RPP Pricing, RTSRs, RRRP, and OER.

Response
Chapter 2 Appendices, Tabs 2-ZA and 2-ZB have been updated with the latest RPP Pricing, RTSRs, RRRP and OER along with the updated load forecast from Q18.

Q31. RTSR Workform

RTSR Workform, Tab 4, Column L: Please update the rates in Column L to reflect the OEB's 2025 preliminary UTRs and Hydro One-Sub-Transmission rates from the OEB letter issued on November 1, 2024 (EB-2024-0244).

Response

Atikokan has updated the RTSR Workform, Tab 4, Column L for the issued 2025 RTSR rates. See Excel file
Atikokan_2025 COS_RTSR_Workform_1.0_Commitments_20250219