

Conclusion

Atikokan understands that the above method is not consistent with the method used in the 2009 OEB 3GIRM Supplementary Filing Module to adjust base rates for additional changes to revenue cost ratios. However, Atikokan submits the method outlined in this submission is another valid method to change revenue cost ratios. This method essentially assumes the 2007 rates, not the revenue, was either over or under contributing to the cost of providing service to the class to the same degree as the rates used to determine revenue in the cost allocation model. The method outlined in the submission takes into consideration changes to number of customers and volumes since the cost allocation study was completed but assumes the over or under contribution of 2007 rates to costs was at the same level as the rates used in the cost allocation study.

