

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

Telephone (807)5976600 Fax (807)5976988

e-mail jen.wiens@athydro.com Website: www.athydro.com

October 9, 2025

Attention: OEB Registrar Ontario Energy Board 2300 Yonge St. Suite 2700, P.O. Box 2319 Toronto, Ontario M4P 1E4

Re: OEB File No. EB-2025-0053

Atikokan Hydro Inc (Atikokan) 2026 IRM Electricity Distribution Rate Application

Dear Registrar:

Please find attached Atikokan Hydro's Application for Electricity Distribution Rates and Charges effective May 1, 2026 under the Price Cap Incentive Rate Setting Method. This application is respectively submitted in accordance with Chapter 3 of the Board's Filing Requirements for Electricity Distribution Rate Applications.

Atikokan Hydro's application will be filed through the Board's web portal along with live excel models and supporting documents:

- 2026 IRM Rate Generator
- Commodity Accounts Analysis Workform
- 2026 IRM Checklist

Should you require any further information, please contact the undersigned.

Yours truly,

Jennifer Wiens
Jennifer Wiens
CEO/Secretary/Treasurer
Atikokan Hydro Inc.
(807)-597-6600
jen.wiens@athydro.com

2026 IRM RATE APPLICATION

Atikokan Hydro Inc.

EB-2025-0053

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APPLICATION

IN THE MATTER OF Ontario Energy Board Act, 1998,
Being Schedule B to the Energy Competition Act, 1998
S.O. 1998, c.15:

AND IN THE MATTER OF an Application by Atikokan Hydro Inc.,
to the Ontario Energy Board for an Order of Orders approving
or fixing just and reasonable rates and other service charges for the
Distribution of electricity as of May 1, 2026

DATED at Atikokan, Ontario this October 9, 2025

ATIKOKAN HYDRO INC. 2026 IRM RATE APPLICATION

For New Rates to be Effective May 1, 2026

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3.1.2 Administrative Documents to be Filed

3.1.2.1 Contact Information

APPLICANTS NAME: Atikokan Hydro Inc.

APPLICANTS ADDRESS: PO Box 1480

117 Gorrie Street

Atikokan, Ontario

P0T1C0

PRIMARY CONTACT: Jennifer Wiens, CEO/Secretary/Treasurer

Phone: 807-597-6600

Fax: 807-597-6988

Email: jen.wiens@athydro.com

3.1.2.2 Managers Summary

Atikokan Hydro ('Atikokan') is a licensed electricity distributor (ED-2003-0001) whose sole shareholder is the Town of Atikokan. Atikokan operates the electricity distribution system that provides service to the Town of Atikokan. Atikokan provides electrical distribution services to approximately 1,630 residential and commercial customers in its service area over 92 km of line. Atikokan charges its customers distribution rates and other charges as authorized by the Board.

Atikokan Hydro Inc. ("Atikokan") hereby applies to the Ontario Energy Board ("Board") for approval of 2026 Distribution Rates effective May 1, 2026. Atikokan applies for an order or Orders approving the proposed Distribution rates and other charges proposed in this Application and believes the rates and charges to be just and reasonable and charges pursuant to Section 78 of the OEB Act.

Atikokan has followed Chapter 3 of the Ontario Energy Board Filing Requirements for Electricity Distribution Rate Applications dated June 19, 2025.

The following summary table summarizes the rate adjustments requested in this application.

Table 1 - Executive Summary Table

| Description/Item | Summary of Request |
|--|--------------------|
| Annual Adjustment Mechanism | Yes |
| Revenue-to-Cost Ratio Adjustment | No |
| Shared Tax Adjustments | No |
| Retail Transmission Service Rates | Yes |
| Low Voltage Service Rates | No |
| Group 1 Deferral and Varianec Accounts Disposition/Recovery | No |
| Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) | No |
| Group 2 Deferral and Varianec Accounts Disposition/Recovery | No |
| Residential Rate Design | No |
| Z-factor Claims | No |
| Incremental Capital Module / Advanced Capital Module | No |
| Rate Year Alignment | No |
| Requests for new utility-specific DVAs | No |
| Renewable Generation and/or Smart Grid Funding Adder | No |
| Correction to Previously Disposed DVA Balances | No |
| Non-mechanistic changes (ie. Creation or addition of a new rate class) | No |
| Rate design where bill mitigation plans needs consideration | No |
| Other Items/Request of Note | N/A |

Atikokan confirms that there were no specific directives from previous decisions that could affect the application.

The utility and all its customer classes will be affected by the outcome of this application's proposed rates.

The following tables summarizes Atikokan's 2026 proposed distribution rates, as compared to its current approved rates and the total proposed bill impacts.

Table 2 Proposed Distribution Rate Summary

| | | Current Rates May 1, 2025 | | | Proposed Rates May 1, 2026 | | | | |
|---------------------|--------|------------------------------|--------|------|-------------------------------|--------|---------|------|----------|
| Rate Class | | Fixed Service Charge | | | | | Fixed | | |
| | | | | Vo | lumetric | S | Service | Vo | lumetric |
| | Unit | | | Rate | | Charge | | Rate | |
| Residential | \$/kWh | \$ | 55.28 | \$ | - | \$ | 57.16 | \$ | - |
| GS < 50 kW | \$/kWh | \$ | 89.15 | \$ | 0.0059 | \$ | 92.55 | \$ | 0.0041 |
| GS > 50 to 4,999 kW | \$/kW | \$ | 661.90 | \$ | 4.4718 | \$ | 684.40 | \$ | 4.6238 |
| Street Lighting | \$/kW | \$ | 16.95 | \$ | 12.5259 | \$ | 17.53 | \$ | 12.9518 |
| E MicroFIT | | \$ | 5.00 | | | \$ | 5.00 | | |

Table 3 Proposed Summary of Bill Impacts

| | Usa | age | | | | |
|---|---------|-------|--------------|--------------|-------------|------------|
| | | | | 2026 | | |
| | | | Current | Proposed | | |
| | | | Rates | Rates Total | \$ | % |
| Rate Class | kWh | kW | Total Bill | BIII | Difference | Difference |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | 750 | | \$ 137.21 | \$ 139.14 | \$ 1.93 | 1.41% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | 2,000 | | \$ 348.35 | \$ 356.34 | \$ 7.99 | 2.29% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | 72,337 | 125 | \$ 16,662.46 | \$ 16,812.32 | \$ 149.87 | 90.00% |
| STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other) | 43,319 | 93 | \$ 21,640.74 | \$ 22,168.89 | \$ 528.15 | 2.44% |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | 141 | | \$ 58.08 | \$ 58.44 | \$ 0.36 | 0.63% |
| RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer) | 750 | | \$ 210.11 | \$ 212.30 | \$ 2.18 | 1.04% |
| RESIDENTIAL SERVICE CLASSIFICATION - RPP | 547 | | \$ 110.83 | \$ 112.24 | \$ 1.41 | 1.27% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP | 3,000 | | \$ 477.48 | \$ 487.94 | \$ 10.46 | 2.19% |
| GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer) | 2,000 | | \$ 540.93 | \$ 549.97 | \$ 9.03 | 1.67% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Retailer) | 83,882 | 190 | \$ 19,691.26 | \$ 19,905.84 | \$ 214.58 | 1.09% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | 493,900 | 1,304 | \$102,966.43 | \$104,277.64 | \$ 1,311.22 | 1.27% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | 15,348 | 55 | \$ 4,434.04 | \$ 4,514.22 | \$ 80.18 | 1.81% |
| GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other) | 32,850 | 87 | \$ 8,303.57 | \$ 8,415.61 | \$ 112.04 | 1.35% |

Atikokan Hydro confirms that the documents filed in support of this application do not include any personal information (as defined in the Freedom of Information and Protection of Privacy Act) that is not otherwise redacted per rule 9A of the OEB's Rules of Practice and Procedure.

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The application is supported by the following live Excel models which are filed in conjunction with the Managers Summary.

- 2026 IRM Rate Generator
- 2026 Commodity Accounts Analysis Workform
- 2026 IRM Checklist

Atikokan confirms it has reviewed the existing tariff sheets and billing determinants in the prepopulated worksheets and confirms that the determinants in the model filed agree with the most recent reported RRR filing that was revised October 3, 2025.

The following model are not applicable to this application and therefore are not submitted.

- Capital Module Applicable to ACM and ICM
- Revenue to Cost Ratio Adjustment Model
- LRAM Workform

The rates being applied for as calculated through the model include a Price Cap Incentive Rate Setting (Price Cap IR) in accordance with Chapter 3 of the Ontario Energy Board Filing Requirements. The model also adjusts Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 - Electricity Distribution Retail Transmission Service Rates revised June 28, 2012.

The OEB's Filing Requirements state the following:

"For the initial rate setting, distributors should use an estimate of the last actual year of the amount of load used by customers expected to qualify for the EVC Rate. The EV charging volume should only be counted in the rows pertaining to EV charging and not be included in the volume for the remainder of the applicable rate class."

Atikokan does not have any customers that qualify for the EVC Rate. However, the rate has been included in this application so that it is in place should a customer qualify. This ensures the tariffs remains compliant with OEB requirements and avoids the need for a separate application.

For the 2025 Test Year, the forecast load and demand for this rate have been set to zero and have not been included in the volumes for the remainder of the GS 50 to 4,999 class. The tariff sheet has been updated to show the EVC Rate, in line with the format used by other distributors.

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3.1.2.3 Rate Generator Model

Atikokan's application consists of the following completed live Excel models supporting the evidence as presented.

- Rate Generator Model
- Commodity Accounts Analysis Workform

No other supplementary workforms were applicable to this application.

3.1.2.4 Current Tariffs

A PDF copy of Atikokan's current tariff sheets is included in this application. See Appendix B.

3.1.2.5 Supporting Documents

To the best of Atikokan's knowledge there are no specific directives from previous decisions that are relevant to this proceeding.

3.1.2.6 Statement of Publication of Application Notice

Atikokan is proposing that any required notices related to the application appear in the Atikokan Progress. The Atikokan weekly newspaper, (Atikokan Progress) is a paid publication and reaches approximately 1100 local households.

Atikokan attests all its customer classes will be affected by the outcome of this application proposed rates.

3.1.2.7 Relief Sought

In the event the OEB is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2026, Atikokan requests that the OEB issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until decided implementation date of the approved 2026 distribution rates.

3.1.2.8 Form of Hearing Requested

The applicant requests that this Application be disposed of by way of written hearing.

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3.1.2.9 Distributors Internet Address

This application and related documents can be viewed on our website at www.athydro.com.

3.1.2.10 2026 IRM Checklist

The excel version of the completed 2026 IRM checklist is being filed in conjunction with this application.

3.1.2.11 Certification Required to Support Application

In accordance with the filing requirements three certifications are required to support the application.

I, Jennifer Wiens, CEO, make the following certifications regarding Atikokan Hydro's 2026 IRM Rate Application and any evidence filed in support of the application.

- 1. I certify that Atikokan's 2026 IRM Rate Application does not include any personal information, and that Confidential and Personal Information must be filed in accordance with Rule 9A of the OEB's Rules.
- 2. I certify that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of my knowledge in accordance with Chapter 3 of the Filing Requirements.
- 3. I certify that Atikokan Hydro has appropriate process and internal controls for the preparation, review and verification and oversight of all deferral and variance account balances.

3.1.3 Standardized OEB Models Provided

Atikokan used the standardized OEB Models provided as applicable to the filing requirement instructions and did not change or alter the model formulas. The models were completed as per the required input cells.

Both the Rate Generator and Commodity Accounts Analysis Workform were completed per the filing requirements; however, other supplementary models were required.

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3.1.3.1 Confirmation of Accuracy of the Data

Atikokan confirms the billing determinants used in the Rate Generator as filed are accurate.

Atikokan did note the pre-populated data in the Rate Generator model for the Streetlighting class did not populate to that of which was filed in the RRR but worked with OEB staff to have this corrected and revised in the model.

Additionally, Atikokan did request a RRR data revision September 25, 2025. The RRR data revision was completed October 3, 2025. Atikokan confirms the IRM Rate Generator billing determinates reflect the accurate determinants and matches the revised RRR determinants.

3.2 Elements of the Price Cap IR

3.2.1 Annual Adjustment Mechanism

Atikokan has completed the 2026 IRM Rate Application utilizing the July 17, 2025, Rate Generator Model version. Atikokan confirms that it has not deviated from the Boards model.

As per board policy, distribution rates are to be adjusted accordingly to the Annual price Cap Adjustment Mechanism as calculated through the Board's Rate Generator model. In accordance with the Report of the Board; Rate Setting Parameters and Benchmarking under the Renewed Regulatory Framework for Ontario's Electricity Distributors, Atikokan was assigned Stretch Factor Group III. The following parameters were used in the determination for the Price Cap Adjustment:

Price Cap Index

Price Escalator 3.70%

Less Productivity Factor 0.00%

Less Stretch Factor (Group III) 0.30%

Price Cap Index 3.40%

The annual adjustment mechanism will apply to fixed and volumetric distribution rates uniformly across all customer rate classes. The annual adjustment mechanism will not be applied to the following of delivery rates:

- Rate Adders
- Rate Riders
- Low Voltage Service Charges
- Retali Transmission Service Rates

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- Wholesale Market Service Rates
- Rural and Remote Rate Protection Benefit and Charge
- Standard Supply Service Administrative Charge
- Capacity Based Recovery
- MicroFIT Service Charge
- Specific Service Charges
- Transformation and Primary Metering Allowances
- Smart Metering Entity Charge

Atikokan requests the continuation of current Specific Service Charges, Allowances and Loss Factors as previously approved by the Board.

3.2.2 Revenue to Cost Ratio Adjustments

Atikokan is not proposing any Revenue-to-Cost Ratio Adjustments as part of its 2026 IRM application. The revenue-to-cost ratios were reviewed and set during the 2025 Cost of Service proceeding, EB-2024-0008. Thereby, this model has been excluded and is not required as part of the filing requirements.

3.2.3 Rate Design for Residential electricity Customers

Atikokan transitioned to a fully fixed distribution service charge as per the OEB requirements for residential customers effective May 1, 2019. Therefore, there are no further Rate Design transitions required for the Residential customer class.

There is also no need for a rate mitigation plan as total bill increases do not exceed 10%.

3.2.4 Electricity Distribution Retail Transmission Service Rates

Atikokan has completed the Rate Generator Model sheets 10 through 15 calculating the Retail Transmission Service Rates. Atikokan is applying for an adjustment of its Retail Transmission Service Rates. This model determines the proposed adjustments in this application to the current Retail Service Rates approved in Atikokan's 2025 COS, EB-2024-0008. By applying for an adjustment to the RTSRs, it is expected to minimize variances in the USoA Accounts 1584 and 1586.

Atikokan understands that Board staff will update each distributors RTSR worksheet for applicable RTSR adjustments once the January 1, 2026, rates have been determined.

Atikokan has incorporated the new Electric Vehicle Charing (EVC) rate within the RTSR rate class in accordance with the OEB's approved rate design. This rate, issued by the OEB on January 7, 2025, reflects the parameters and structures established by the Board and will be applied to eligible electric vehicle station accounts as defined in the applicable tariff.

Atikokan is not an embedded LDC and thereby does not attract line Connection Rate charges. Atikokan does not have a host or a Low Voltage Switchgear credit.

Table 4 below summarizes the proposed Retail Transmission Service Rates (RTSR) for Atikokan to recover wholesale network and connection costs.

Table 4: Proposed RTSR Charges Pending UTR Adjustment

| | Netwo | rk Charge | Connection Charge | | |
|--|--------|------------------|----------------------|------------------|----------------------|
| Rate Class | | 0 | Proposed | 0 | Proposed |
| | Unit | Current Rates | May 1, 2026 Rates | Current Rates | May 1, 2026 Rates |
| Residential | \$/kWh | \$0.0117 | \$ 0.0115 | \$0.0069 | \$ 0.0068 |
| GS < 50 kW | \$/kWh | \$0.0102 | \$ 0.0100 | \$0.0057 | \$ 0.0056 |
| GS > 50 to 4,999 kW | \$/kW | \$4.1630 | \$ 4.0916 | \$2.3735 | \$ 2.3344 |
| GS > 50 to 4,999 kW EV CHARGING | \$/kW | | \$ 0.6956 | | \$ 0.3968 |
| GS > 50 to 4,999 kW Interval Metered | \$/kW | \$4.4167 | \$ 4.3410 | \$2.6232 | \$ 2.5800 |
| GS > 50 to 4,999 kW Interval Metered - EV CHARGING | \$/kW | | \$ 0.7380 | | \$ 0.4386 |
| Street Lighting | \$/kW | \$3.1399 | \$ 3.0861 | \$1.8348 | \$ 1.8046 |

3.2.5 Low Voltage Service Rates

Atikokan is not an embedded LDC and thereby has no Low Voltage Service Rates and as such the minimum filing requirements for Low Voltage Service Rates are not applicable.

3.2.6 Review and Disposition of Group 1 DVA Balances

Atikokan is not seeking disposition of Group 1 Deferral and Variance accounts including Global Adjustment.

In accordance with the Filing Requirements, Atikokan populated the Deferral and Variance Accounts ("DVA") tabs within the 2026 IRM Rate Generator Model. OEB policy requires that Group 1 accounts be disposed of if they exceed a pre-set disposition threshold of \$0.001 per kWh (debit or credit).

Atikokan's claim did not meet the threshold test; thereby, Atikokan Hydro is not seeking nor electing disposition of its deferral and variance accounts in this proceeding.

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Table 5 Tab 4 Claim Threshold Test

Threshold Test

Total Claim (including Account 1568)

Total Claim for Threshold Test (All Group 1 Accounts)

Threshold Test (Total claim per kWh) ²

(\$3,321) (\$0.0001) Claim does not meet the threshold test.

As per Section 3.2.5 of the 2019 Filing Requirements for Electricity Distribution Rate Applications, an applicant may elect to dispose of the Group 1 account balances below the threshold. If doing so, please select YES from the adjacent drop-down cell and also indicate so in the Manager's Summary. If not, please select NO.

NO

(\$3,321)

Table 6 Summary of Group1 Accounts including GA

| Account Description | Account Number | Closing Principal Balance as of Dec-31-23 Adjusted for Disposition during 2025 | Closing Interest as of Dec 31-23 Adjusted for Disposition during 2025 | Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31-23 balance adjusted for disposition during 2025 | Projected Interest from January 1, 2026 to April 30, 2026 on Dec 31-23 balance adjusted for disposition during 2025 | Total Claim | |
|---|-------------------|---|---|---|---|----------------|--|
| GROUP 1 Accounts | | | | | | | |
| Smart Metering Entity Charge Variance Account | 1551 | (1,070) | | - | - | (1,070) | |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | (15,863) | 3,083 | (500) | (154) | (13,434) | |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | - | - | - | - | - | |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 8,476 | (187) | 267 | 82 | 8,638 | |
| RSVA - Retail Transmission Network Charge | 1584 | 16,419 | 1,135 | 518 | 159 | 18,231 | |
| RSVA - Retail Transmission Connection Charge | 1586 | (1,310) | 345 | (41) | (13) | (1,019) | |
| RSVA - Power ⁴ | 1588 | (25,380) | 904 | (801) | (246) | (25,523) | |
| RSVA - Global Adjustment ⁴ | 1589 | 12,111 | (1,756) | 382 | 117 | 10,854 | |
| Total of Group 1 Accounts including GA | | (6,617) | 3,525 | (175) | (54) | (3,321) | |

Total claim of \$(3,321) as summarized in the above table included principal and interest projected to April 30, 2026, for Group 1 accounts including Global Adjustment. Projected interest (carrying charges) was projected based on the rates prescribed by the OEB. For January 1, 2025, through April 30, 2025; interest rate was assumed to be remain at 2.91%. OEB prescribed interest rates are as follows:

| Q4 2025 | 2.91% |
|---------|-------|
| Q3 2025 | 2.91% |
| Q2 2025 | 3.16% |
| Q1 2025 | 3.64% |

Atikokan confirms no adjustments have been made to any deferral and variance account balances previously approved by the OEB on a final basis.

The filing requirements state distributors must provide an explanation where Group 1 account balances presented on Tab 3 of the Continuity Schedule of the Rate Generator model differ from the account balances in the trial balances as reported through the RRR which are prepopulated in Tab 3.

Table 7 Variances from RRR Reported Balances

| Account Descriptions | Account Number 2024 Balance as at Dec 31, 2024 | | Variance RRR vs 2024 Balance (Principal + Interest) | |
|---|--|-------------|---|--------------|
| Group 1 Accounts | | | | |
| Smart Metering Entity Charge Variance Account | 1551 | (4,321.00) | (4,321.00) | \$ - |
| RSVA - Wholesale Market Service Charge ⁵ | 1580 | (52,376.00) | (41,406.00) | \$ 10,970.00 |
| Variance WMS – Sub-account CBR Class A ⁵ | 1580 | - | - | \$ - |
| Variance WMS – Sub-account CBR Class B ⁵ | 1580 | 10,970.00 | 10,970.00 | \$ - |
| RSVA - Retail Transmission Network Charge | 1584 | 48,943.00 | 48,943.00 | \$ - |
| RSVA - Retail Transmission Connection Charge | 1586 | 12,789.00 | 12,789.00 | \$ - |
| RSVA - Power ⁴ | 1588 | (77,365.00) | (77,365.00) | \$ - |
| RSVA - Global Adjustment ⁴ | 1589 | 51,117.00 | 51,117.00 | \$ - |

The balance for account 1580 RSVA – Wholesale Market Service Charge differs from the account balances in the trial balance reported through RRR. The variance of \$10,970 as calculated in cell BW23 on tab 3 of the IRM model is a result of the RRR value recorded in cell BV25. This variance is anticipated to occur as per the IRM guidelines.

3.2.6.1 Commodity Accounts 1588 and 1589

Atikokan confirms its settlement process is aligned with the OEB's issued February 21, 2019 accounting guidance. The transactions recorded in both 1588 and 1589 were accounted for with this guidance.

Atikokan disposed of its 2023 balances of 1588 and 1589 on a final basis in its 2025 Cost of Service proceeding, EB-2024-0008.

For this proceeding, Atikokan Hydro is not seeking disposition of its 1588 and 1589 accounts as at December 31, 2024. Group 1 accounts including global adjustment did not meet the threshold test for disposition. Atikokan will seek disposition in a future proceeding as applicable.

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Per the filing requirements, Atikokan Hydro has populated and filed the Commody Accounts Analysis Workform 2.0 in live Excel form for each year that has not previously been approved by the OEB for disposition. Respectively, the Workform has been filed for 2024.

The workform compared Atikokan's GA general ledger principal balance to an expected principal balance based on monthly GA volumes, revenues and costs.

In review of the actual 2024 general ledger balances to the expected balance, the unresolved difference is 0.4%. This difference is less than 1% and thereby does not warrant further analysis per the filing guidelines.

Part of the commodity workform included an account 1588 tab to complete a 1588 reasonability test of the balance. Typically, large balances are not expected for Account 1588 as it should only hold the variance between commodity costs based on actual line loses and commodity revenues calculated based on approved line losses. The reasonability test included in the workform compares the annual Account 1588 variance to the Cost of Power purchased in that respective year. Any annual Account 1588 variance greater than +/- 1% of that year's costs of power purchased must be explained.

For the year 2024, the 1588 variance was -1.2% of account 4705, cost of power. This is a result of line losses. Atikokan notes the calculated actual annual line loss has been less than the line loss charged to customers as per the Board Approved line loss factor of 1.0945%. This supports that the 1588 variance account contributes to a credit refund Deferral and Variance credit and explanation behind greater than expected 1588 variance balance. The difference in actual line losses and that approved was addressed in Atikokan's recent Cost of Service application; EB-2024-0008; whereby the Board Approved Loss Factor effective May 1, 2025, is 1.0754 using the most current historical 5-year average for rate setting purposes. It is anticipated that the larger than expected 1588 variances should mitigate in future rate years with an approved loss factor adjusted and aligned for actual losses.

3.2.6.2 Capacity Based Recovery (CBR)

Atikokan Hydro's had Class A customers during the entire period where account 1580, sub account CBR Class B balances accumulated. There were no customers that transitioned between Class A and B during that period. CBR Class B rate riders are disposed over the default recovery period of one year and applicable to Class B customers only. Atikokan; however, in this proceeding is not applying for disposition of its CBR Class B balances as the threshold test for dispositions was not met. Atikokan will seek disposition of its CBR Class B 2024 balances in a future proceeding as applicable.

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¹ EB-2024-008 Decision_Order_Atikokan_CoS_20250327

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **16** of **32**

3.2.6.3 Disposition of Accounts 1595

Per the filing requirements distributors are expected to request disposition of residual balances in Account 1595 sub-accounts for each vintage year only once, on a final basis. Distributors only become eligible to seek disposition of these residual balances two years after the expiry of the rate rider.

The vintage year 2022 is eligible for disposition; however, Atikokan is not seeking disposition of 1595 (2022) in this proceeding because the total Group 1 claim did not meet the claim threshold. Atikokan will seek disposition of this reasonable residual vintage balance in its next eligible rate proceeding as applicable.

3.2.7 Lost Revenue Adjustment Mechanism Variance Account

3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM- Eligible Amounts

Atikokan has a zero balance in the LRAMVA; therefore, there is no resulting requests for disposition.

3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities

Atikokan Hydro is not proposing any Lost Revenue Adjustment Mechanism (LRAM), disposition or continuing use of LRAM for new CDM activities in this application. However, Atikokan does not want to preclude itself from using LRAM account should future mandated CDM activities justify its use.

3.2.8 Tax Changes

The Board has previously determined that the impact of currently known legislated tax changes should be reflected in rates using a 50/50 sharing ratio of tax savings.

Per regulatory filing requirements, Atikokan has completed Tab 8 and 9 of the Rate Generator Model. The model calculation confirms that there is no change in the tax rates compared to the 2025 OEB-approved base rates. Therefore, there is no resulting rate rider.

The filing requirements further expect distributors to record the impacts of CCA rule changes in Account 1592 – PILS and Tax Variances – CCA changes regarding Bil C-97 and Other Charges in Regulatory or Legislated Tax Rules for Capital Cost Allowance.

In accordance with the filing requirements, Atikokan disposed of these tax change amounts for 2023 balances in its 2025 Cost of Service Application, EB-2024-0008. Atikokan will continue to

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **17** of **32**

maintain and record CCA changes in the applicable CCA sub-account until Atikokan's next rebasing.

3.2.9 Z-Factor Claims

Atikokan is not applying for recovery of Incremental Capital or Z-Factor as part of this application. The minimum filing requirements related to the Z-Factors are not applicable to this application.

3.2.10 Off-Ramps

Atikokan Hydro's 2024 distribution rates were based on rebasing and approval by the OEB in 2017 and included an expected (deemed) regulatory return on equity of 8.78%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity. The actual return on equity for 2024 was 8.81%. This indicates Atikokan's actual earnings are neither under or more than the dead band of 300 basis points or +/- 3% of the expected return.

Table 8: 2024 Return on Equity

| Return on Equity | | | | |
|------------------|-------|--|--|--|
| 2024 | | | | |
| Achieved ROE | 8.81% | | | |
| Deemed ROE | 8.78% | | | |
| Difference | 0.03% | | | |

3.3.1 Advanced Capital Module

Atikokan Hydro did not apply for an Incremental or Advanced Capital Module (ACM) in its last Cost of Service nor is applying for recovery of incremental capital in this proceeding. This minimum filing requirements related to the AMC are not applicable in this application.

3.3.2 Incremental Capital Module

Atikokan is not applying for recovery of Incremental Capital; therefore, the minimum filing requirements do not apply to this application.

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page 18 of 32

Appendices

The following are appended to and form part of this Application:

Appendix A: 2026 IRM Checklist

Appendix B: Current Tariff Sheets

Appendix C: Proposed Tariff Sheets

Appendix D: Bill Impacts

Appendix E: 2026 Rate Generator Model

Appendix F: Commodity Accounts Analysis Workform

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **19** of **32**

Appendix A: 2026 IRM Checklist

Filed separately in Excel format.

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **20** of **32**

Appendix B: Current Tariff Sheets

SCHEDULE A TARIFF OF RATES AND CHARGES FINAL RATE ORDER ATIKOKAN HYDRO INC. EB-2024-0008 APRIL 29, 2025

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2024-0008

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Service Charge | \$ | 55.28 |
|---|--------|----------|
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) | · | |
| - effective until April 30, 2027 | \$ | (3.75) |
| Smart Metering Entity Charge - effective until December 31, 2027 | \$ | 0.42 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) | | |
| - effective until April 30, 2026 | \$/kWh | (0.0030) |
| Rate Rider for Dispositon of Global Adjustment Account (2025) | | |
| Applicable only for Non-RPP Customers - effective until April 30, 2026 | \$/kWh | 0.0066 |
| Rate Rider for Disposition of CBR Class B Account (2025) - effective until April 30, 2026 | \$/kWh | 0.0001 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0117 |
| Retail Transmission Rate - Transformation Connection Service Rate | \$/kWh | 0.0069 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| MONTHET RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2024-0008

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Service Charge | \$ | 89.51 |
|--|--------|----------|
| Smart Metering Entity Charge - effective until December 31, 2027 | \$ | 0.42 |
| Distribution Volumetric Rate | \$/kWh | 0.0059 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026 | \$/kWh | (0.0027) |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 Rate Rider for Disposition of Global Adjustment Account (2025) - effective until April 30, 2026 | \$/kWh | (0.0041) |
| Applicable only for Non-RPP Customers | \$/kWh | 0.0066 |
| Rate Rider for Disposition of CBR Class B Account (2025) - effective until April 30, 2026 | \$/kWh | 0.0001 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0102 |
| Retail Transmission Rate - Transformation Connection Service Rate | \$/kWh | 0.0057 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates. Charges and Loss Factors

FB-2024-0008

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50kW but less than 5,000kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Service Charge | \$ | 661.90 |
|---|--------|----------|
| Distribution Volumetric Rate | \$/kW | 4.4718 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026 | \$/kW | (0.8958) |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 | \$/kW | (0.5595) |
| Rate Rider for Dispositon of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers | \$/kWh | 0.0066 |
| Rate Rider for Disposition of CBR Class B Account (2025) - effective until April 30, 2026 | \$/kW | 0.0563 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 4.1630 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 2.3735 |
| Retail Transmission Rate - Network Service Rate - Interval Metered | \$/kW | 4.4167 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered | \$/kW | 2.6232 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

FB-2024-0008

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Service Charge (per connection) | \$ | 16.95 |
|---|--------|----------|
| Distribution Volumetric Rate | \$/kW | 12.5259 |
| Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (2025) - effective until April 30, 2026 | \$/kW | (0.8497) |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 | \$/kW | (8.7585) |
| Rate Rider for Dispositon of Global Adjustment Account (2025) - effective until April 30, 2026 Applicable only for Non-RPP Customers | \$/kWh | 0.0066 |
| Rate Rider for Disposition of CBR Class B Account (2025) - effective until April 30, 2026 | \$/kW | 0.0450 |
| Retail Transmission Rate - Network Service Rate | \$/kW | 3.1399 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8348 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |
| Standard Supply Service - Administrative Charge (if applicable) | \$ | 0.25 |

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2024-0008

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

| Service Charge | \$ | 5.00 |
|---|-------|--------|
| ALLOWANCES | | |
| Transformer Allowance for Ownership - per kW of billing demand/month | \$/kW | (0.29) |
| Primary Metering Allowance for Transformer Losses - applied to measured demand & energy | % | (1.00) |

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

| Returned cheque (plus bank charges) | \$ | 25.00 |
|---|----|--------|
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ | 25.00 |
| Special meter reads | \$ | 25.00 |
| Non-Payment of Account | | |
| Late payment - per month | | |
| (effective annual rate 19.56% per annum or 0.04896% compounded daily rate) | % | 1.50 |
| Reconnection at meter - during regular hours | \$ | 28.00 |
| Reconnection at meter - after regular hours | \$ | 315.00 |
| Reconnection at pole - during regular hours | \$ | 28.00 |
| Reconnection at pole - after regular hours | \$ | 315.00 |
| Other | | |
| Specific charge for access to the power poles - \$/pole/year | \$ | 39.14 |
| (with the exception of wireless attachments) | | 39.14 |

Effective and Implementation Date May 1, 2025

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

FB-2024-0008

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

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Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 121.23 |
|---|----------|-----------|
| Monthly fixed charge, per retailer | \$ | 48.50 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.20 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.71 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.71) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.61 |
| Processing fee, per request, applied to the requesting party | \$ | 1.20 |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail | | |
| Settlement Code directly to retailers and customers, if not delivered electronically through the | | |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | |
| Up to twice a year | \$ | no charge |
| More than twice a year, per request (plus incremental delivery costs) | \$ | 4.85 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | | |
| | \$ | 2.42 |

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

| Total Loss Factor - Secondary Metered Customer < 5,000 kW | 1.0754 |
|---|--------|
| Total Loss Factor - Primary Metered Customer < 5.000 kW | 1.0648 |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **21** of **32**

Appendix C: Proposed Tariff Sheets

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

0.25

RESIDENTIAL SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separate metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. All customers are single-phase. Further servicing details are available in the distributor's Conditions of Service.

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MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

| Service Charge | \$ | 57.16 |
|--|--------|--------|
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 | \$ | (3.75) |
| Smart Metering Entity Charge - effective until December 31, 2027 | \$ | 0.42 |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0115 |
| Retail Transmission Rate - Transformation Connection Service Rate | \$/kWh | 0.0068 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

0.25

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification applies to a non-residential account taking electricity at 750 volts or less whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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MONTHLY RATES AND CHARGES - Delivery Component

Standard Supply Service - Administrative Charge (if applicable)

| Service Charge | \$ | 92.55 |
|--|--------|----------|
| Smart Metering Entity Charge - effective until December 31, 2027 | \$ | 0.42 |
| Distribution Volumetric Rate | \$/kWh | 0.0061 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 | \$/kWh | (0.0041) |
| Retail Transmission Rate - Network Service Rate | \$/kWh | 0.0100 |
| Retail Transmission Rate - Transformation Connection Service Rate | \$/kWh | 0.0056 |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| Capacity Based Recovery (CBR) - Applicable for Class B Customers | \$/kWh | 0.0004 |
| Rural or Remote Electricity Rate Protection Charge (RRRP) | \$/kWh | 0.0015 |

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification applies to a non residential account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 50kW but less than 5,000kW. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 684.40
Distribution Volumetric Rate \$ \$/kW 4.6238

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

| \$/kW | (0.5595) |
|--------|--|
| \$/kW | 4.0916 |
| \$/kW | 0.6956 |
| \$/kW | 2.3344 |
| \$/kW | 0.3968 |
| \$/kW | 4.3410 |
| \$/kW | 0.7380 |
| \$/kW | 2.5800 |
| | |
| \$/kW | 0.4386 |
| | |
| \$/kWh | 0.0041 |
| \$/kWh | 0.0004 |
| \$/kWh | 0.0015 |
| \$ | 0.25 |
| | \$/kW \$/kW \$/kW \$/kW \$/kW \$/kW |

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

| Service Charge (per connection) | \$ | 17.53 |
|---|------------------|------------------|
| Distribution Volumetric Rate | \$/kW | 12.9518 |
| Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2025) - effective until April 30, 2027 | \$/kW | (8.7585) |
| Retail Transmission Rate - Network Service Rate | \$/kW | 3.0861 |
| Retail Transmission Rate - Line and Transformation Connection Service Rate | \$/kW | 1.8046 |
| | | |
| MONTHLY RATES AND CHARGES - Regulatory Component | | |
| MONTHLY RATES AND CHARGES - Regulatory Component Wholesale Market Service Rate (WMS) - not including CBR | \$/kWh | 0.0041 |
| | \$/kWh \$/kWh | 0.0041 0.0004 |
| Wholesale Market Service Rate (WMS) - not including CBR | ** | |

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge \$ 5.00

ALLOWANCES

| Transformer Allowance for Ownership - per kW of billing demand/month | \$/kW | (0.29) |
|---|-------|--------|
| Primary Metering Allowance for Transformer Losses - applied to measured demand & energy | % | (1.00) |

SPECIFIC SERVICE CHARGES

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration

| Returned cheque (plus bank charges) | \$ 25.00 |
|---|-------------|
| Account set up charge/change of occupancy charge (plus credit agency costs if applicable) | \$ 25.00 |

Atikokan Hydro Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

ED 2025 0052

| | | EB-2025-0053 |
|--|----|--------------|
| Special meter reads | \$ | 25.00 |
| Non-Payment of Account Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate) | % | 1.50 |
| Reconnection at meter - during regular hours | \$ | 28.00 |
| Reconnection at meter - after regular hours | \$ | 315.00 |
| Reconnection at pole - during regular hours | \$ | 28.00 |
| Reconnection at pole - after regular hours | \$ | 315.00 |
| Other | | |
| Specific charge for access to the power poles - \$/pole/year | \$ | 40.59 |
| (with the exception of wireless attachments) | | 40.59 |

RETAIL SERVICE CHARGES (if applicable)

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments, or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity.

| One-time charge, per retailer, to establish the service agreement between the distributor and the retailer | \$ | 125.72 |
|--|----------|-----------|
| Monthly fixed charge, per retailer | \$ | 50.29 |
| Monthly variable charge, per customer, per retailer | \$/cust. | 1.24 |
| Distributor-consolidated billing monthly charge, per customer, per retailer | \$/cust. | 0.74 |
| Retailer-consolidated billing monthly credit, per customer, per retailer | \$/cust. | (0.74) |
| Service Transaction Requests (STR) | | |
| Request fee, per request, applied to the requesting party | \$ | 0.63 |
| Processing fee, per request, applied to the requesting party | \$ | 1.24 |
| Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail | | |
| Settlement Code directly to retailers and customers, if not delivered electronically through the | | |
| Electronic Business Transaction (EBT) system, applied to the requesting party | | |
| Up to twice a year | \$ | no charge |
| More than twice a year, per request (plus incremental delivery costs) | \$ | 5.03 |
| Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the | • | |
| Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019) | \$ | 2.51 |

Atikokan Hydro Inc. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2026

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2025-0053

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW

1.0754

Total Loss Factor - Primary Metered Customer < 5,000 kW

1.064752475

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page 22 of 32

Appendix D: Bill Impacts

| | Current OEB-Approved | | | | | | | Proposed | | | Impact | | | |
|---|----------------------|--------|--------|----|---------|----|--------|----------|-------|---------|--------|--------|-----------|--|
| | | Rate | Volume | | Charge | | Rate | Volume | Charg | e | | | | |
| | | (\$) | | | (\$) | | (\$) | | (\$) | | | Change | % Change | |
| Monthly Service Charge | \$ | 55.28 | 1 | \$ | 55.28 | | 57.16 | | \$ | 57.16 | | 1.88 | 3.40% | |
| Distribution Volumetric Rate | \$ | - | 750 | | - | \$ | - | 750 | \$ | - | \$ | - | | |
| DRP Adjustment | | | 750 | | (12.40) | | | 750 | \$ | (14.28) | | (1.88) | 15.16% | |
| Fixed Rate Riders | \$ | (3.75) | 1 | \$ | (3.75) | \$ | (3.75) | 1 | \$ | (3.75) | \$ | - | 0.00% | |
| Volumetric Rate Riders | \$ | - | 750 | \$ | - | \$ | - | 750 | \$ | - | \$ | - | | |
| Sub-Total A (excluding pass through) | | | | \$ | 39.13 | | | | \$ | 39.13 | | - | 0.00% | |
| Line Losses on Cost of Power | \$ | 0.0990 | 57 | \$ | 5.60 | \$ | 0.0990 | 57 | \$ | 5.60 | \$ | - | 0.00% | |
| Total Deferral/Variance Account Rate | | 0.0030 | 750 | s | (2.25) | | | 750 | s | | \$ | 2.25 | -100.00% | |
| Riders | 7 | 0.0030 | | ۳ | (2.20) | * | - | 730 | Ψ | - 1 | Ψ | 2.20 | -100.0076 | |
| CBR Class B Rate Riders | \$ | - | 750 | \$ | - | \$ | - | 750 | \$ | - | \$ | - | | |
| GA Rate Riders | \$ | - | 750 | \$ | - | \$ | - | 750 | \$ | - | \$ | - | | |
| Low Voltage Service Charge | \$ | - | 750 | \$ | - | | | 750 | \$ | - | \$ | - | | |
| Smart Meter Entity Charge (if applicable) | | 0.42 | | s | 0.42 | | 0.42 | 1 | s | 0.42 | \$ | | 0.00% | |
| | , | 0.42 | ' | ٩ | 0.42 | ٠ | 0.42 | ' | a a | 0.42 | Φ | - | 0.00% | |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | | |
| Additional Volumetric Rate Riders | \$ | 0.0001 | 750 | \$ | 0.08 | \$ | - | 750 | \$ | - | \$ | (0.08) | -100.00% | |
| Sub-Total B - Distribution (includes | | | | s | 42.98 | | | | \$ | 45.15 | \$ | 2.18 | 5.06% | |
| Sub-Total A) | | | | Ľ | | | | | 9 | | · | - | | |
| RTSR - Network | \$ | 0.0117 | 807 | \$ | 9.44 | \$ | 0.0115 | 807 | \$ | 9.28 | \$ | (0.16) | -1.71% | |
| RTSR - Connection and/or Line and | s | 0.0069 | 807 | \$ | 5.57 | | 0.0068 | 807 | s | 5.48 | \$ | (0.08) | -1.45% | |
| Transformation Connection | * | 0.0003 | 007 | φ | 5.57 | ۴ | 0.0000 | 007 | 9 | 3.40 | Ψ | (0.00) | -1.4570 | |
| Sub-Total C - Delivery (including Sub- | | | | \$ | 57.98 | | | | \$ | 59.91 | \$ | 1.93 | 3.33% | |
| Total B) | | | | * | 37.30 | | | | Ψ | 33.31 | Ψ | 1.55 | 3.33 /6 | |
| Wholesale Market Service Charge | s | 0.0045 | 807 | \$ | 3.63 | s | 0.0045 | 807 | s | 3.63 | \$ | _ | 0.00% | |
| (WMSC) | * | 0.0040 | 007 | ۳ | 0.00 | ۳ | 0.0040 | 007 | • | 0.00 | Ψ | _ | 0.0070 | |
| Rural and Remote Rate Protection | s | 0.0015 | 807 | \$ | 1.21 | s | 0.0015 | 807 | s | 1.21 | \$ | | 0.00% | |
| (RRRP) | * | 0.0013 | 007 | Ψ | | | 0.0013 | 007 | Ψ | 1.21 | Ψ | - | 0.0070 | |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ | 0.25 | | 0.25 | 1 | \$ | 0.25 | | - | 0.00% | |
| TOU - Off Peak | \$ | 0.0760 | 480 | \$ | 36.48 | \$ | 0.0760 | 480 | \$ | 36.48 | \$ | - | 0.00% | |
| TOU - Mid Peak | \$ | 0.1220 | 135 | \$ | 16.47 | \$ | 0.1220 | 135 | \$ | 16.47 | \$ | - | 0.00% | |
| TOU - On Peak | \$ | 0.1580 | 135 | \$ | 21.33 | \$ | 0.1580 | 135 | \$ | 21.33 | \$ | - | 0.00% | |
| | | | | | | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | | \$ | 137.35 | Г | | | \$ | 139.28 | \$ | 1.93 | 1.41% | |
| HST | | 13% | | \$ | 17.86 | | 13% | | \$ | 18.11 | \$ | 0.25 | 1.41% | |
| Ontario Electricity Rebate | | 13.1% | | \$ | (17.99) | | 13.1% | | \$ | (18.25) | \$ | (0.25) | | |
| Total Bill on TOU | | | | \$ | 137.21 | ١ | | | \$ | 139.14 | | 1.93 | 1.41% | |
| | | | | | | | | | Ť | | _ | 1.00 | 111170 | |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page 23 of 32

Customer Class: GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION RPP / Non-RPP: RPP
Consumption 2,000 kWh

2,000 kWh - kW 1.0754 1.0754 Demand Current Loss Factor Proposed/Approved Loss Factor

| | Curre | nt OEB-A | Approved | d | | | | Proposed | i | | | Im | pact |
|--|---------|----------|----------|----|---------|-----|--------|----------|----|---------|------|---------|----------|
| | Rate | V | /olume | | Charge | П | Rate | Volume | | Charge | | | |
| | (\$) | | | | (\$) | | (\$) | | | (\$) | \$ (| Change | % Change |
| Monthly Service Charge | \$ 8 | 9.51 | 1 | \$ | 89.51 | \$ | 92.55 | 1 | \$ | 92.55 | \$ | 3.04 | 3.40% |
| Distribution Volumetric Rate | \$ 0.0 | 059 | 2000 | \$ | 11.80 | \$ | 0.0061 | 2000 | \$ | 12.20 | \$ | 0.40 | 3.39% |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Volumetric Rate Riders | -\$ 0.0 | 041 | 2000 | \$ | (8.20) | -\$ | 0.0041 | 2000 | \$ | (8.20) | \$ | - | 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ | 93.11 | | | | \$ | 96.55 | \$ | 3.44 | 3.699 |
| Line Losses on Cost of Power | \$ 0.0 | 990 | 151 | \$ | 14.94 | \$ | 0.0990 | 151 | \$ | 14.94 | \$ | | 0.00% |
| Total Deferral/Variance Account Rate Riders | -\$ 0.0 | 027 | 2,000 | \$ | (5.40) | \$ | - | 2,000 | \$ | - | \$ | 5.40 | -100.00% |
| CBR Class B Rate Riders | s | - | 2.000 | \$ | _ | s | _ | 2.000 | \$ | _ | \$ | _ | |
| GA Rate Riders | s | - | , | \$ | _ | Š | _ | 2,000 | \$ | _ | \$ | _ | |
| Low Voltage Service Charge | s | - | | | _ | Ť | | 2,000 | \$ | _ | \$ | _ | |
| Smart Meter Entity Charge (if applicable) | \$ | 0.42 | 1 | \$ | 0.42 | \$ | 0.42 | 1 | \$ | 0.42 | \$ | - | 0.00% |
| Additional Fixed Rate Riders | s | | 4 | s | | s | | | \$ | | \$ | _ | |
| Additional Volumetric Rate Riders | \$ 0.0 | 004 | 2.000 | \$ | 0.20 | \$ | | 2,000 | \$ | - | \$ | (0.20) | -100.00% |
| Sub-Total B - Distribution (includes | 3 0.0 | 001 | 2,000 | _ | | ş | | 2,000 | ð | | t i | _ ` _ ′ | |
| Sub-Total A) | | | | \$ | 103.27 | | | | \$ | 111.91 | \$ | 8.64 | 8.379 |
| RTSR - Network | \$ 0.0 | 102 | 2.151 | s | 21.94 | s | 0.0100 | 2,151 | \$ | 21.51 | \$ | (0.43) | -1.96% |
| RTSR - Connection and/or Line and | | | , , | | | | | | | | l ' | , , | |
| Transformation Connection | \$ 0.0 | 057 | 2,151 | \$ | 12.26 | \$ | 0.0056 | 2,151 | \$ | 12.04 | \$ | (0.22) | -1.75% |
| Sub-Total C - Delivery (including Sub- | | | | | | | | | _ | | | | |
| Total B) | | | | \$ | 137.46 | | | | \$ | 145.46 | \$ | 7.99 | 5.829 |
| Wholesale Market Service Charge | | | 0.454 | • | 0.00 | _ | | 0.454 | _ | 9.68 | _ | | 0.009 |
| (WMSC) | \$ 0.0 | 045 | 2,151 | \$ | 9.68 | \$ | 0.0045 | 2,151 | \$ | 9.68 | \$ | - | 0.009 |
| Rural and Remote Rate Protection | s 0.0 | 015 | 2,151 | | 2.22 | | 0.0015 | 0.454 | | 2.00 | | | 0.009 |
| (RRRP) | \$ 0.0 | 015 | 2, 151 | \$ | 3.23 | \$ | 0.0015 | 2,151 | \$ | 3.23 | \$ | - | 0.00% |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ | 0.25 | \$ | 0.25 | 1 | \$ | 0.25 | \$ | - | 0.009 |
| TOU - Off Peak | \$ 0.0 | 760 | 1,280 | \$ | 97.28 | \$ | 0.0760 | 1,280 | \$ | 97.28 | \$ | - | 0.009 |
| TOU - Mid Peak | \$ 0.1 | 220 | 360 | \$ | 43.92 | \$ | 0.1220 | 360 | \$ | 43.92 | \$ | - | 0.009 |
| TOU - On Peak | \$ 0.1 | 580 | 360 | \$ | 56.88 | \$ | 0.1580 | 360 | \$ | 56.88 | \$ | - | 0.00% |
| | | | | | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | | \$ | 348.70 | | | | \$ | 356.69 | | 7.99 | 2.29 |
| HST | | 13% | | \$ | 45.33 | | 13% | | \$ | 46.37 | \$ | 1.04 | 2.299 |
| Ontario Electricity Rebate | 1: | 3.1% | | \$ | (45.68) | | 13.1% | | \$ | (46.73) | \$ | (1.05) | |
| Total Bill on TOU | | | | \$ | 348.35 | | | | \$ | 356.34 | \$ | 7.99 | 2.29 |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **24** of **32**

Customer Class: GENERAL SERVICE :
RPP / Non-RPP: Non-RPP (Other)
Consumption 72,337 kWh
125 kW 125 kW 1.0754 1.0754 Demand Current Loss Factor Proposed/Approved Loss Factor

| | Cı | urrent Ol | B-Approve | d | | | Proposed | I | | Impact |
|---|----------|-----------|-----------|--------------|-----|--------|----------|---|------------------|---------------|
| | Rate | | Volume | Charge | | Rate | Volume | Charge | | |
| | (\$) | | | (\$) | | (\$) | | (\$) | \$ Chang | e % Change |
| Monthly Service Charge | \$ | 661.90 | 1 | \$ 661.90 | \$ | 684.40 | 1 | \$ 684.40 | \$ 22 | .50 3.40% |
| Distribution Volumetric Rate | \$ | 4.4718 | 125 | \$ 558.98 | \$ | 4.6238 | 125 | \$ 577.98 | \$ 19 | .00 3.40% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - |
| Volumetric Rate Riders | -\$ | 0.5595 | 125 | \$ (69.94) | -\$ | 0.5595 | 125 | \$ (69.94) | \$ | - 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ 1,150.94 | | | | \$ 1,192.44 | \$ 4 | .50 3.61% |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$ | - | - | \$ - | \$ | - |
| Total Deferral/Variance Account Rate | -s | 0.8958 | 125 | \$ (111.98) | ١ | | 125 | s - | \$ 11 | .98 -100.00% |
| Riders | " | 0.0550 | 120 | ψ (111.30) | * | - | 123 | - | Ψ 11 | .30 -100.007 |
| CBR Class B Rate Riders | \$ | - | 125 | \$ - | \$ | - | 125 | \$ - | \$ | - |
| GA Rate Riders | \$ | - | 72,337 | \$ - | \$ | - | 72,337 | \$ - | \$ | - |
| Low Voltage Service Charge | \$ | - | 125 | \$ - | | | 125 | \$ - | \$ | - |
| Smart Meter Entity Charge (if applicable) | | | 1 | s - | s | | | s - | \$ | |
| | 3 | - | ' | ş - | * | - | ' | - | Ф | - |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - |
| Additional Volumetric Rate Riders | \$ | 0.0563 | 125 | \$ 7.04 | \$ | - | 125 | \$ - | \$ (7 | .04) -100.00% |
| Sub-Total B - Distribution (includes | | | | \$ 1,046.00 | | | | \$ 1,192.44 | \$ 146 | .44 14.00% |
| Sub-Total A) | | | | \$ 1,046.00 | | | | ā 1,192.44 | φ 14t | .44 14.007 |
| RTSR - Network | \$ | 4.1630 | 125 | \$ 520.38 | \$ | 4.0916 | 125 | \$ 511.45 | \$ (8 | .93) -1.72% |
| RTSR - Connection and/or Line and | s | 2.3735 | 125 | \$ 296.69 | s | 2.3344 | 125 | \$ 291.80 | \$ (4 | .89) -1.65% |
| Transformation Connection | 3 | 2.3735 | 125 | \$ 290.09 | ٠ | 2.3344 | 125 | \$ 291.00 | Φ (² | .09) -1.03% |
| Sub-Total C - Delivery (including Sub- | | | | \$ 1.863.06 | | | | \$ 1,995,69 | \$ 132 | .63 7.12% |
| Total B) | | | | \$ 1,003.00 | | | | ş 1,335.03 | ψ 132 | .03 |
| Wholesale Market Service Charge | s | 0.0045 | 77,791 | \$ 350.06 | s | 0.0045 | 77,791 | \$ 350.06 | \$ | - 0.00% |
| (WMSC) | * | 0.0043 | 11,151 | ÿ 330.00 | * | 0.0043 | 11,131 | \$ 330.00 | Ψ | - 0.00% |
| Rural and Remote Rate Protection | s | 0.0015 | 77,791 | \$ 116.69 | | 0.0015 | 77,791 | \$ 116.69 | • | - 0.00% |
| (RRRP) | 3 | 0.0015 | 11,191 | \$ 110.09 | * | 0.0015 | 11,191 | \$ 110.05 | Ф | - 0.00% |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ 0.25 | \$ | 0.25 | 1 | \$ 0.25 | \$ | - 0.00% |
| Average IESO Wholesale Market Price | \$ | 0.1596 | 77,791 | \$ 12,415.48 | \$ | 0.1596 | 77,791 | \$ 12,415.48 | \$ | - 0.00% |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 14,745.54 | | | | \$ 14,878.16 | \$ 132 | .63 0.90% |
| HST | | 13% | | \$ 1,916.92 | | 13% | | \$ 1,934.16 | \$ 17 | .24 0.90% |
| Ontario Electricity Rebate | | 13.1% | | \$ - | | 13.1% | | \$ - | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 16.662.46 | | | | \$ 16,812.32 | \$ 149 | .87 0.90% |
| | | | | | | | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |

Customer Class: STREET LIGHTING o.

RPP / Non-RPP: Non-RPP (Other)

Consumption 43,319 kWh

Demand 93 kW

current Loss Factor 1.0754

Current Loss Factor Proposed/Approved Loss Factor

| | Curre | nt OEB-Approve | ed | | | Proposed | | | lm | pact |
|---|--------|-------------------|--------------|---------|---------|----------|--------------|-------|----------|-----------|
| | Rate | Volume | Charge | Ra | ate | Volume | Charge | | | |
| | (\$) | | (\$) | (\$ | (\$) | | (\$) | \$ Ch | ange | % Change |
| Monthly Service Charge | \$ 1 | 6.95 622 | \$ 10,542.90 | \$ | 17.53 | 622 | \$ 10,903.66 | \$ | 360.76 | 3.42% |
| Distribution Volumetric Rate | \$ 12. | 259 93 | \$ 1,164.91 | \$ 12 | 2.9518 | 93 | \$ 1,204.52 | \$ | 39.61 | 3.40% |
| Fixed Rate Riders | \$ | - 622 | | \$ | - | 622 | \$ - | \$ | - | |
| Volumetric Rate Riders | -\$ 8. | 585 93 | \$ (814.54 |) -\$ 8 | 8.7585 | 93 | | | - | 0.00% |
| Sub-Total A (excluding pass through) | | | \$ 10,893.27 | | | | \$ 11,293.64 | \$ | 400.37 | 3.68% |
| Line Losses on Cost of Power | \$ | | \$ - | \$ | - | - | \$ - | \$ | - | |
| Total Deferral/Variance Account Rate | -s 0. | 497 93 | \$ (79.02 | | | 93 | s - | \$ | 79.02 | -100.00% |
| Riders | -\$ 0 | 93 | ý (75.02 | 1 * | - 1 | 33 | - | Ψ | 15.02 | -100.0070 |
| CBR Class B Rate Riders | \$ | - 93 | \$ - | \$ | - | 93 | \$ - | \$ | - | |
| GA Rate Riders | \$ | - 43,319 | \$ - | \$ | - | 43,319 | \$ - | \$ | - | |
| Low Voltage Service Charge | \$ | - 93 | \$ - | | | 93 | \$ - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | | - 622 | | e | | 622 | • | \$ | _ | |
| | * | | 1 | * | - 1 | | , | Ψ | - | |
| Additional Fixed Rate Riders | \$ | - 622 | | \$ | - | 622 | | \$ | - | |
| Additional Volumetric Rate Riders | \$ 0.0 | 450 93 | \$ 4.19 | \$ | - | 93 | \$ - | \$ | (4.19) | -100.00% |
| Sub-Total B - Distribution (includes | | | \$ 10,818.43 | | | | \$ 11,293.64 | s | 475.21 | 4.39% |
| Sub-Total A) | | | | | | | | | | |
| RTSR - Network | \$ 3. | 399 93 | \$ 292.01 | \$ 3 | 3.0861 | 93 | \$ 287.01 | \$ | (5.00) | -1.71% |
| RTSR - Connection and/or Line and | s 1. | 348 93 | \$ 170.64 | s 1 | 1.8046 | 93 | \$ 167.83 | s | (2.81) | -1.65% |
| Transformation Connection | | 0.0 | | * | | | • 101100 | * | (2.01) | 1.0070 |
| Sub-Total C - Delivery (including Sub- | | | \$ 11.281.08 | | | | \$ 11.748.47 | s | 467.39 | 4.14% |
| Total B) | | | ¥,2000 | | | | ¥ 11,1-10.11 | * | -1011.00 | -1.1-70 |
| Wholesale Market Service Charge | s 0.0 | 46,585 | \$ 209.63 | s c | 0.0045 | 46,585 | \$ 209.63 | \$ | _ | 0.00% |
| (WMSC) | ļ* | 10,000 | 200.00 | " | 0.00.10 | -10,000 | 200.00 | * | | 0.0070 |
| Rural and Remote Rate Protection | s 0.0 | 015 46,585 | \$ 69.88 | s c | 0.0015 | 46,585 | \$ 69.88 | s | _ | 0.00% |
| (RRRP) | 1, | | | | | ., | • | | | |
| Standard Supply Service Charge | | 0.25 622 | | | 0.25 | 622 | | | - | 0.00% |
| Average IESO Wholesale Market Price | \$ 0. | 596 46,585 | \$ 7,435.01 | \$ (| 0.1596 | 46,585 | \$ 7,435.01 | \$ | - | 0.00% |
| | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 19,151.10 | | | | \$ 19,618.49 | | 467.39 | 2.44% |
| HST | | 13% | \$ 2,489.64 | | 13% | | \$ 2,550.40 | \$ | 60.76 | 2.44% |
| Ontario Electricity Rebate | 1 | 3.1% | \$ - | | 13.1% | | \$ - | | | |
| Total Bill on Average IESO Wholesale Market Price | | | \$ 21,640.74 | | | | \$ 22,168.89 | \$ | 528.15 | 2.44% |
| | | | | | | | | | | |

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Customer Class: RESIDENTIAL SERVICE CLASSIFICATION

RPP / Non-RPP: RPP

Consumption

Demand

Current Loss Factor

1.0754

Proposed/Approved Loss Factor

1.0754

| | Current O | | Proposed | i | Impact | | | |
|---|------------|--------|------------|-----------|--------|-----------|-----------|-----------|
| | Rate | Volume | Charge | Rate | Volume | Charge | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change |
| Monthly Service Charge | \$ 55.28 | 1 | \$ 55.28 | \$ 57.16 | | \$ 57.16 | \$ 1.88 | 3.40% |
| Distribution Volumetric Rate | \$ - | 141 | \$ - | \$ - | 141 | | \$ - | |
| DRP Adjustment | | 141 | \$ (12.40) | | 141 | | | 15.16% |
| Fixed Rate Riders | \$ (3.75) | 1 | \$ (3.75) | \$ (3.75) | 1 | \$ (3.75) | \$ - | 0.00% |
| Volumetric Rate Riders | \$ - | 141 | \$ - | \$ - | 141 | \$ - | \$ - | |
| Sub-Total A (excluding pass through) | | | \$ 39.13 | | | \$ 39.13 | \$ - | 0.00% |
| Line Losses on Cost of Power | \$ 0.0990 | 11 | \$ 1.05 | \$ 0.0990 | 11 | \$ 1.05 | \$ - | 0.00% |
| Total Deferral/Variance Account Rate | -s 0.0030 | 141 | \$ (0.42) | | 141 | s - | \$ 0.42 | -100.00% |
| Riders | -\$ 0.0030 | 141 | \$ (0.42) | - | 141 | - | \$ 0.42 | -100.00% |
| CBR Class B Rate Riders | \$ - | 141 | \$ - | \$ - | 141 | \$ - | \$ - | |
| GA Rate Riders | - | 141 | \$ - | \$ - | 141 | \$ - | \$ - | |
| Low Voltage Service Charge | - | 141 | \$ - | | 141 | \$ - | \$ - | |
| Smart Meter Entity Charge (if applicable) | | | 0.40 | | | | | 0.000/ |
| , , , , , | \$ 0.42 | 1 | \$ 0.42 | \$ 0.42 | 1 | \$ 0.42 | \$ - | 0.00% |
| Additional Fixed Rate Riders | - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | |
| Additional Volumetric Rate Riders | \$ 0.0001 | 141 | \$ 0.01 | \$ - | 141 | \$ - | \$ (0.01) | -100.00% |
| Sub-Total B - Distribution (includes | | | | | | | | 4 000/ |
| Sub-Total A) | | | \$ 40.19 | | | \$ 40.60 | \$ 0.41 | 1.02% |
| RTSR - Network | \$ 0.0117 | 152 | \$ 1.77 | \$ 0.0115 | 152 | \$ 1.74 | \$ (0.03) | -1.71% |
| RTSR - Connection and/or Line and | | 450 | | \$ 0.0068 | 152 | | (0.00) | 4.450/ |
| Transformation Connection | \$ 0.0069 | 152 | \$ 1.05 | \$ 0.0068 | 152 | \$ 1.03 | \$ (0.02) | -1.45% |
| Sub-Total C - Delivery (including Sub- | | | | | | | | 2 2 4 2 4 |
| Total B) | | | \$ 43.01 | | | \$ 43.38 | \$ 0.36 | 0.84% |
| Wholesale Market Service Charge | \$ 0.0045 | 152 | \$ 0.68 | \$ 0.0045 | 152 | \$ 0.68 | ¢. | 0.00% |
| (WMSC) | \$ 0.0045 | 152 | \$ 0.08 | \$ 0.0045 | 152 | \$ U.08 | ъ - | 0.00% |
| Rural and Remote Rate Protection | \$ 0.0015 | 152 | \$ 0.23 | \$ 0.0015 | 152 | \$ 0.23 | | 0.00% |
| (RRRP) | \$ 0.0015 | 152 | \$ 0.23 | \$ 0.0015 | 152 | \$ 0.23 | \$ - | 0.00% |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% |
| TOU - Off Peak | \$ 0.0760 | 90 | \$ 6.86 | \$ 0.0760 | 90 | \$ 6.86 | \$ - | 0.00% |
| TOU - Mid Peak | \$ 0.1220 | 25 | \$ 3.10 | \$ 0.1220 | 25 | \$ 3.10 | \$ - | 0.00% |
| TOU - On Peak | \$ 0.1580 | 25 | \$ 4.01 | \$ 0.1580 | 25 | \$ 4.01 | \$ - | 0.00% |
| | 1 | | | , | | , | | |
| Total Bill on TOU (before Taxes) | | | \$ 58.14 | | | \$ 58.50 | \$ 0.36 | 0.63% |
| HST | 13% | | \$ 7.56 | 13% | | | \$ 0.05 | 0.63% |
| Ontario Electricity Rebate | 13.1% | | \$ (7.62) | 13.1% | | \$ (7.66) | | 0.0070 |
| Total Bill on TOU | 13.170 | | \$ 58.08 | .5.170 | | \$ 58.44 | | 0.63% |
| | | | | | | | | |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **26** of **32**

| · · · · · · · · · · · · · · · · · · · | | d | | Proposed | 1 | Impact | | | |
|---|-----------|--------|----------------|-----------|--------|-----------------|-----------|-----------|--|
| | Rate | Volume | Charge | Rate | Volume | Charge | | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ 55.28 | 1 | \$ 55.28 | \$ 57.16 | 1 | \$ 57.16 | \$ 1.88 | 3.40% | |
| Distribution Volumetric Rate | - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | | |
| DRP Adjustment | | 750 | \$ (12.40) | | 750 | | | 15.16% | |
| Fixed Rate Riders | \$ (3.75 | | \$ (3.75) | \$ (3.75) | 1 | \$ (3.75) | \$ - | 0.00% | |
| Volumetric Rate Riders | \$ - | 750 | | \$ - | 750 | | \$ - | | |
| Sub-Total A (excluding pass through) | | | \$ 39.13 | | | \$ 39.13 | \$ - | 0.00% | |
| Line Losses on Cost of Power | \$ 0.1596 | 57 | \$ 9.03 | \$ 0.1596 | 57 | \$ 9.03 | \$ - | 0.00% | |
| Total Deferral/Variance Account Rate | -s 0.0030 | 750 | \$ (2.25) | | 750 | s - | \$ 2.25 | -100.00% | |
| Riders | 0.000 | | , , | • | | l * | ' | -100.0070 | |
| CBR Class B Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | | |
| GA Rate Riders | \$ - | 750 | \$ - | \$ - | 750 | \$ - | \$ - | | |
| Low Voltage Service Charge | \$ - | 750 | \$ - | | 750 | \$ - | \$ - | | |
| Smart Meter Entity Charge (if applicable) | \$ 0.42 | 1 | \$ 0.42 | \$ 0.42 | 1 | \$ 0.42 | s - | 0.00% | |
| | 0.42 | Ι. | | 0.42 | | 1 | Ψ - | 0.0070 | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ - | 1 | \$ - | \$ - | | |
| Additional Volumetric Rate Riders | \$ 0.0001 | 750 | \$ 0.08 | \$ - | 750 | \$ - | \$ (0.08) | -100.00% | |
| Sub-Total B - Distribution (includes | | | \$ 46.40 | | | \$ 48.58 | \$ 2.18 | 4.69% | |
| Sub-Total A) | | | | | | , | | | |
| RTSR - Network | \$ 0.0117 | 807 | \$ 9.44 | \$ 0.0115 | 807 | \$ 9.28 | \$ (0.16) | -1.71% | |
| RTSR - Connection and/or Line and | \$ 0.0069 | 807 | \$ 5.57 | s 0.0068 | 807 | \$ 5.48 | \$ (0.08) | -1.45% | |
| Transformation Connection | v | 007 | φ 0.01 | Ψ 0.0000 | 001 | ψ 0.40 | ψ (0.00) | -1.4070 | |
| Sub-Total C - Delivery (including Sub- | | | \$ 61.40 | | | \$ 63.34 | \$ 1.93 | 3.15% | |
| Total B) | | | V 01.40 | | | Ψ 00.04 | Ψ 1.50 | 0.1070 | |
| Wholesale Market Service Charge | \$ 0.0045 | 807 | \$ 3.63 | \$ 0.0045 | 807 | \$ 3.63 | s - | 0.00% | |
| (WMSC) | 0.0043 | 007 | φ 0.00 | 0.0040 | 007 | ψ 0.00 | Ψ - | 0.0070 | |
| Rural and Remote Rate Protection | \$ 0.0015 | 807 | \$ 1.21 | \$ 0.0015 | 807 | \$ 1.21 | ¢ _ | 0.00% | |
| (RRRP) | 0.0010 | 007 | ų 1.21 | 0.0010 | 007 | ų 1. <u>2</u> 1 | Ψ - | 0.0070 | |
| Standard Supply Service Charge | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1596 | 750 | \$ 119.70 | \$ 0.1596 | 750 | \$ 119.70 | \$ - | 0.00% | |
| | | | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 185.94 | | | \$ 187.87 | \$ 1.93 | 1.04% | |
| HST | 139 | 5 | \$ 24.17 | 13% | - | \$ 24.42 | \$ 0.25 | 1.04% | |
| Ontario Electricity Rebate | 13.19 | 5 | \$ (24.36) | 13.1% | | \$ (24.61) | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 210.11 | | | \$ 212.30 | \$ 2.18 | 1.04% | |
| · · | | | | | | | | | |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **27** of **32**

| | Current C | d | | Proposed | i | Impact | | | |
|---|------------|--------|-------------------------|-----------|--------|---------------|-----------|----------|--|
| | Rate | Volume | Charge | Rate | Volume | Charge | | | |
| | (\$) | | (\$) | (\$) | | (\$) | \$ Change | % Change | |
| Monthly Service Charge | \$ 55.28 | | \$ 55.28 | \$ 57.16 | | \$ 57.16 | | 3.40% | |
| Distribution Volumetric Rate | - | 547 | \$ - | \$ - | 547 | \$ - | \$ - | | |
| DRP Adjustment | | | \$ (12.40) | | 547 | \$ (14.28) | | 15.16% | |
| Fixed Rate Riders | \$ (3.75 | | \$ (3.75) | | | \$ (3.75) | \$ - | 0.00% | |
| Volumetric Rate Riders | \$ - | 547 | \$ - | \$ - | 547 | | \$ - | | |
| Sub-Total A (excluding pass through) | | | \$ 39.13 | | | \$ 39.13 | | 0.00% | |
| Line Losses on Cost of Power | \$ 0.0990 | 41 | \$ 4.08 | \$ 0.0990 | 41 | \$ 4.08 | \$ - | 0.00% | |
| Total Deferral/Variance Account Rate | -\$ 0.0030 | 547 | \$ (1.64) | | 547 | s - | \$ 1.64 | -100.00% | |
| Riders | -\$ 0.0030 | 347 | \$ (1.04) | - | 547 | - · | ф 1.04 | -100.00% | |
| CBR Class B Rate Riders | \$ - | 547 | \$ - | \$ - | 547 | \$ - | \$ - | | |
| GA Rate Riders | \$ - | 547 | \$ - | \$ - | 547 | \$ - | \$ - | | |
| Low Voltage Service Charge | s - | 547 | \$ - | | 547 | \$ - | \$ - | | |
| Smart Meter Entity Charge (if applicable) | | | | | | | • | 0.000/ | |
| , , , , | \$ 0.42 | 1 | \$ 0.42 | \$ 0.42 | 1 | \$ 0.42 | \$ - | 0.00% | |
| Additional Fixed Rate Riders | s - | 1 | \$ - | s - | 1 | s - | \$ - | | |
| Additional Volumetric Rate Riders | \$ 0.0001 | 547 | \$ 0.05 | s - | 547 | \$ - | \$ (0.05) | -100.00% | |
| Sub-Total B - Distribution (includes | | | | | | | | | |
| Sub-Total A) | | | \$ 42.05 | | | \$ 43.63 | \$ 1.59 | 3.77% | |
| RTSR - Network | \$ 0.0117 | 588 | \$ 6.88 | \$ 0.0115 | 588 | \$ 6.76 | \$ (0.12) | -1.71% | |
| RTSR - Connection and/or Line and | | | | | | | . , , | | |
| Transformation Connection | \$ 0.0069 | 588 | \$ 4.06 | \$ 0.0068 | 588 | \$ 4.00 | \$ (0.06) | -1.45% | |
| Sub-Total C - Delivery (including Sub- | | | | | | | | | |
| Total B) | | | \$ 52.99 | | | \$ 54.40 | \$ 1.41 | 2.66% | |
| Wholesale Market Service Charge | \$ 0.0045 | 588 | \$ 2.65 | \$ 0.0045 | 588 | \$ 2.65 | s - | 0.00% | |
| (WMSC) | \$ 0.0048 | 300 | \$ 2.00 | \$ 0.0045 | 500 | ş 2.05 | φ - | 0.00% | |
| Rural and Remote Rate Protection | \$ 0.0015 | 588 | \$ 0.88 | \$ 0.0015 | 588 | \$ 0.88 | \$ - | 0.00% | |
| (RRRP) | 0.0018 | 300 | φ U.00 | \$ 0.0015 | 500 | 3 0.00 | φ - | 0.00% | |
| Standard Supply Service Charge | \$ 0.25 | 1 | \$ 0.25 | \$ 0.25 | 1 | \$ 0.25 | \$ - | 0.00% | |
| TOU - Off Peak | \$ 0.0760 | 350 | \$ 26.61 | \$ 0.0760 | 350 | \$ 26.61 | \$ - | 0.00% | |
| TOU - Mid Peak | \$ 0.1220 | 98 | \$ 12.01 | \$ 0.1220 | 98 | \$ 12.01 | \$ - | 0.00% | |
| TOU - On Peak | \$ 0.1580 | 98 | \$ 15.56 | \$ 0.1580 | 98 | \$ 15.56 | \$ - | 0.00% | |
| | | | | | | | | | |
| Total Bill on TOU (before Taxes) | | | \$ 110.94 | | | \$ 112.35 | \$ 1.41 | 1,27% | |
| HST | 139 | | \$ 14.42 | 13% | | \$ 14.61 | | 1.27% | |
| Ontario Electricity Rebate | 13.19 | | \$ (14.53) | 13.1% | | \$ (14.72) | | 1.2170 | |
| Total Bill on TOU | 10.17 | | \$ (14.53) \$ 110.83 | 10.170 | | \$ 112.24 | | 1.27% | |
| TOTAL DILL OIL TOO | | | T10.83 | | | T12.24 | φ 1.41 | 1.2/% | |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **28** of **32**

Customer Class: GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION RPP / Non-RPP: RPP

 Consumption
 3,000 kWh

 Demand

 Current Loss Factor
 1.0754

 Proposed/Approved Loss Factor
 1.0754

| | | Current O | EB-Approve | d | | | | Proposed | 1 | | | Im | pact |
|---|-----|-----------|------------|--------|---------|-----|--------|----------|----|---------|------|--------|----------|
| | | Rate | Volume | Charge | • | | Rate | Volume | | Charge | | | |
| | | (\$) | | (\$) | | | (\$) | | | (\$) | \$ 0 | Change | % Change |
| Monthly Service Charge | \$ | 89.51 | | \$ | 89.51 | \$ | 92.55 | 1 | \$ | 92.55 | \$ | 3.04 | 3.40% |
| Distribution Volumetric Rate | \$ | 0.0059 | 3000 | \$ | 17.70 | \$ | 0.0061 | 3000 | \$ | 18.30 | \$ | 0.60 | 3.39% |
| Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Volumetric Rate Riders | -\$ | 0.0041 | 3000 | \$ | (12.30) | -\$ | 0.0041 | 3000 | \$ | (12.30) | | - | 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ | 94.91 | | | | \$ | 98.55 | \$ | 3.64 | 3.84% |
| Line Losses on Cost of Power | \$ | 0.0990 | 226 | \$ | 22.40 | \$ | 0.0990 | 226 | \$ | 22.40 | \$ | - | 0.00% |
| Total Deferral/Variance Account Rate | -s | 0.0027 | 3.000 | s | (8.10) | s | | 3,000 | s | | \$ | 8.10 | -100.00% |
| Riders | l* | 0.002. | ., | | (0.10) | | | • | | | | 0.10 | 100.007 |
| CBR Class B Rate Riders | \$ | - | 3,000 | \$ | - | \$ | - | 3,000 | | - | \$ | - | |
| GA Rate Riders | \$ | - | 3,000 | \$ | - | \$ | - | 3,000 | \$ | - | \$ | - | |
| Low Voltage Service Charge | \$ | - | 3,000 | \$ | - | | | 3,000 | \$ | - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | \$ | 0.42 | 1 | \$ | 0.42 | \$ | 0.42 | 1 | \$ | 0.42 | \$ | - | 0.00% |
| Additional Fixed Rate Riders | s | _ | 1 | s | _ | s | _ | 1 | \$ | _ | \$ | _ | |
| Additional Volumetric Rate Riders | Š | 0.0001 | 3,000 | s | 0.30 | Š | | 3.000 | \$ | _ | \$ | (0.30) | -100.00% |
| Sub-Total B - Distribution (includes | Ť | 0.0001 | 0,000 | | | Ť | | 0,000 | | | | (/ | |
| Sub-Total A) | | | | \$ | 109.93 | | | | \$ | 121.37 | \$ | 11.44 | 10.41% |
| RTSR - Network | \$ | 0.0102 | 3,226 | \$ | 32.91 | \$ | 0.0100 | 3,226 | \$ | 32.26 | \$ | (0.65) | -1.96% |
| RTSR - Connection and/or Line and | s | 0.0057 | 3,226 | \$ | 18.39 | s | 0.0056 | 3,226 | \$ | 18.07 | \$ | (0.32) | -1.75% |
| Transformation Connection | * | 0.0037 | 3,220 | 9 | 10.55 | 9 | 0.0030 | 3,220 | Ψ | 10.07 | Ψ | (0.32) | -1.737 |
| Sub-Total C - Delivery (including Sub- | | | | s | 161.23 | | | | \$ | 171.70 | s | 10.47 | 6.50% |
| Total B) | | | | • | 101.20 | | | | Ψ | 171.70 | Ψ | 10.47 | 0.007 |
| Wholesale Market Service Charge | s | 0.0045 | 3,226 | s | 14.52 | s | 0.0045 | 3.226 | \$ | 14.52 | \$ | _ | 0.00% |
| (WMSC) | 1 | | -, | * | | Υ | | -, | * | | Ť | | |
| Rural and Remote Rate Protection | s | 0.0015 | 3,226 | s | 4.84 | s | 0.0015 | 3,226 | \$ | 4.84 | \$ | _ | 0.00% |
| (RRRP) | 1 | | -, | | - | | | | | | | | |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ | 0.25 | \$ | 0.25 | 1 | \$ | 0.25 | | - | 0.00% |
| TOU - Off Peak | \$ | 0.0760 | 1,920 | | 145.92 | | 0.0760 | 1,920 | \$ | 145.92 | | - | 0.00% |
| TOU - Mid Peak | \$ | 0.1220 | 540 | \$ | 65.88 | \$ | 0.1220 | 540 | \$ | 65.88 | | - | 0.00% |
| TOU - On Peak | \$ | 0.1580 | 540 | \$ | 85.32 | \$ | 0.1580 | 540 | \$ | 85.32 | \$ | - | 0.00% |
| Total Bill on TOU (before Taxes) | | | | \$ | 477.96 | | | | s | 488.43 | s | 10.47 | 2.19% |
| HST | | 13% | 1 | \$ | 62.13 | | 13% | | \$ | 63.50 | | 1.36 | 2.19% |
| Ontario Electricity Rebate | | 13.1% | 1 | \$ | (62.61) | | 13.1% | | \$ | (63.98) | | (1.37) | 2.137 |
| Total Bill on TOU | | 10.170 | | | 477.48 | | .0.170 | | \$ | 487.94 | | 10.46 | 2.19% |
| TOTAL DILL OIL LOO | | | | ð | 411.46 | _ | | | Ą | 487.94 | Þ | 10.46 | 2.197 |

| | | Current O | EB-Approve | d | | | | Proposed | ı | | | lm | pact |
|---|-----|--------------|------------|----------|----------------|----|--------------|----------|----|----------------|-----|--------|----------|
| | | Rate (\$) | Volume | | Charge (\$) | | Rate (\$) | Volume | | Charge (\$) | • (| Change | % Change |
| Monthly Service Charge | \$ | 89.51 | 1 | \$ | 89.51 | \$ | 92.55 | 1 | \$ | 92.55 | | 3.04 | 3.40% |
| Distribution Volumetric Rate | Š | 0.0059 | 2000 | | 11.80 | Š | 0.0061 | 2000 | | 12.20 | \$ | 0.40 | 3.39% |
| Fixed Rate Riders | Š | 0.0000 | 2000 | s | 11.00 | Š | 0.0001 | 1 | s | 12.20 | \$ | 0.40 | 0.0070 |
| Volumetric Rate Riders | -s | 0.0041 | 2000 | | (8.20) | | 0.0041 | 2000 | - | (8.20) | | - | 0.00% |
| Sub-Total A (excluding pass through) | • | 0.0011 | 2000 | S | 93.11 | Ť | 0.0011 | 2000 | \$ | 96.55 | | 3.44 | 3.69% |
| Line Losses on Cost of Power | \$ | 0.1596 | 151 | \$ | 24.07 | \$ | 0.1596 | 151 | \$ | 24.07 | \$ | - | 0.00% |
| Total Deferral/Variance Account Rate | | 0.0027 | 2.000 | | (5.40) | | | 0.000 | | | _ | 5 40 | 400.000/ |
| Riders | -\$ | 0.0027 | 2,000 | \$ | (5.40) | \$ | - | 2,000 | \$ | - | \$ | 5.40 | -100.00% |
| CBR Class B Rate Riders | \$ | - | 2,000 | \$ | - | \$ | | 2,000 | \$ | - | \$ | - | |
| GA Rate Riders | \$ | - | 2,000 | \$ | - | \$ | - | 2,000 | \$ | - | \$ | - | |
| Low Voltage Service Charge | \$ | - | 2,000 | \$ | - | | | 2,000 | \$ | - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | • | 0.42 | 1 1 | s | 0.42 | s | 0.42 | 1 | \$ | 0.42 | \$ | _ | 0.00% |
| | * | 0.42 | Ι. | " | 0.42 | • | 0.42 | | Ψ | 0.42 | Ψ | _ | 0.0070 |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ | - | \$ | - | 1 | \$ | - | \$ | - | |
| Additional Volumetric Rate Riders | \$ | 0.0001 | 2,000 | \$ | 0.20 | \$ | - | 2,000 | \$ | - | \$ | (0.20) | -100.00% |
| Sub-Total B - Distribution (includes | | | | s | 112.40 | | | | \$ | 121.04 | s | 8.64 | 7.69% |
| Sub-Total A) | | | | Ľ. | | | | | | | | | |
| RTSR - Network | \$ | 0.0102 | 2,151 | \$ | 21.94 | \$ | 0.0100 | 2,151 | \$ | 21.51 | \$ | (0.43) | -1.96% |
| RTSR - Connection and/or Line and | s | 0.0057 | 2,151 | \$ | 12.26 | \$ | 0.0056 | 2,151 | \$ | 12.04 | \$ | (0.22) | -1.75% |
| Transformation Connection | | | 1.1 | <u> </u> | | Ŀ | | * * | _ | | | (, | |
| Sub-Total C - Delivery (including Sub- | | | | \$ | 146.60 | | | | \$ | 154.59 | \$ | 7.99 | 5.45% |
| Total B) | | | | · · | | | | | | | | | |
| Wholesale Market Service Charge (WMSC) | \$ | 0.0045 | 2,151 | \$ | 9.68 | \$ | 0.0045 | 2,151 | \$ | 9.68 | \$ | - | 0.00% |
| Rural and Remote Rate Protection | | | | | | | | | | | | | |
| (RRRP) | \$ | 0.0015 | 2,151 | \$ | 3.23 | \$ | 0.0015 | 2,151 | \$ | 3.23 | \$ | - | 0.00% |
| Standard Supply Service Charge | | | | | | | | | | | | | |
| Non-RPP Retailer Avg. Price | s | 0.1596 | 2,000 | e | 319.20 | | 0.1596 | 2,000 | • | 319.20 | ¢ | | 0.00% |
| Norther Retailer Avg. Filice | , | 0.1390 | 2,000 | φ | 319.20 | Ÿ | 0.1330 | 2,000 | Ψ | 319.20 | Ψ | | 0.0070 |
| Total Bill on Non-RPP Avg. Price | | | | s | 478.70 | | | | s | 486.69 | • | 7.99 | 1.67% |
| HST | | 13% | | s | 62.23 | | 13% | | \$ | 63.27 | | 1.04 | 1.67% |
| Ontario Electricity Rebate | | 13.1% | [| s | (62.71) | | 13.1% | | \$ | (63.76) | | 1.04 | 1.07 70 |
| Total Bill on Non-RPP Avg. Price | | 10.170 | | S | 540.93 | | .0.170 | | \$ | 549.97 | | 9.03 | 1.67% |
| Total Bill of Non-KEF Avg. File | | | | Ÿ | 540.53 | | | | φ | 545.57 | φ | 3.03 | 1.07 % |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **29** of **32**

Customer Class: GENERAL SERVICE 50 to 4,999 kW SERVICE CL
RPP / Non-RPP: Non-RPP (Retailer)
Consumption 83,882 kWh 190 kW 1.0754 1.0754 Demand Current Loss Factor Proposed/Approved Loss Factor

| Distribution Volumetric Rate Fixed Rate Riders Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | Rate (\$) \$ 661.90 \$ 4.4718 \$ -595 | Volume 1 190 1 190 | | \$ | Rate (\$) | Volume | Charge (\$) | | | |
|--|---------------------------------------|--------------------------------|------------------------|-----|--------------|--------|----------------|----|---------|-----------|
| Distribution Volumetric Rate Fixed Rate Riders Volumetric Rate Riders Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | \$ 661.90 \$ 4.4718 \$ - | 190 1 | \$ 661.90 \$ 849.64 | \$ | | | (A) | | | |
| Distribution Volumetric Rate Fixed Rate Riders Volumetric Rate Riders Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | \$ 4.4718 \$ - | 190 1 | \$ 849.64 | \$ | | | | | nge | % Change |
| Fixed Rate Riders Volumetric Rate Riders Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | \$ - | 1 | | | 684.40 | 1 | \$ 684.40 | | 22.50 | 3.40% |
| Volumetric Rate Riders Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | • | 1 | | \$ | 4.6238 | 190 | \$ 878.52 | \$ | 28.88 | 3.40% |
| Sub-Total A (excluding pass through) Line Losses on Cost of Power Total Deferral/Variance Account Rate | \$ 0.5595 | 100 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Line Losses on Cost of Power Total Deferral/Variance Account Rate | | 130 | \$ (106.31) | -\$ | 0.5595 | 190 | | | - | 0.00% |
| Total Deferral/Variance Account Rate | | | \$ 1,405.24 | | | | \$ 1,456.62 | | 51.38 | 3.66% |
| 126 | \$ - | - | \$ - | \$ | - | - | \$ - | \$ | - | |
| Riders | \$ 0.8958 | 190 | \$ (170.20) | | | 190 | s - | \$ | 170.20 | -100.00% |
| | 0.0550 | 150 | ψ (170.20) | * | - 1 | 130 | Ψ - | Ψ | 170.20 | -100.0070 |
| CBR Class B Rate Riders | \$ - | 190 | \$ - | \$ | - | 190 | \$ - | \$ | - | |
| GA Rate Riders | \$ - | 83,882 | \$ - | \$ | - | 83,882 | \$ - | \$ | - | |
| Low Voltage Service Charge | \$ - | 190 | \$ - | | | 190 | \$ - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | s - | | s - | s | | 4 | | \$ | | |
| | - | 1 | 5 - | Þ | | 1 | \$ - | ф | - | |
| Additional Fixed Rate Riders | \$ - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Additional Volumetric Rate Riders | \$ 0.0563 | 190 | \$ 10.70 | \$ | - | 190 | \$ - | \$ | (10.70) | -100.00% |
| Sub-Total B - Distribution (includes | | | 6 4 045 70 | | | | \$ 1,456,62 | • | 210.89 | 16.93% |
| Sub-Total A) | | | \$ 1,245.73 | | | | \$ 1,456.62 | \$ | 210.89 | 16.93% |
| RTSR - Network \$ | \$ 4.1630 | 190 | \$ 790.97 | \$ | 4.0916 | 190 | \$ 777.40 | \$ | (13.57) | -1.72% |
| RTSR - Connection and/or Line and | \$ 2.3735 | 190 | \$ 450.97 | s | 2.3344 | 190 | \$ 443.54 | œ | (7.43) | -1.65% |
| Transformation Connection | \$ 2.3735 | 190 | \$ 450.97 | Þ | 2.3344 | 190 | \$ 443.54 | ф | (7.43) | -1.00% |
| Sub-Total C - Delivery (including Sub- | | | \$ 2.487.67 | | | | \$ 2.677.56 | • | 189.89 | 7.63% |
| Total B) | | | \$ 2,467.67 | | | | \$ 2,677.56 | э | 109.09 | 7.63% |
| Wholesale Market Service Charge | \$ 0.0045 | 90,207 | \$ 405.93 | s | 0.0045 | 90,207 | \$ 405.93 | \$ | _ | 0.00% |
| (WMSC) | \$ 0.0045 | 90,207 | \$ 405.93 | Þ | 0.0045 | 90,207 | \$ 405.93 | ф | - | 0.00% |
| Rural and Remote Rate Protection | \$ 0.0015 | 90,207 | \$ 135.31 | s | 0.0015 | 90,207 | \$ 135.31 | œ | | 0.00% |
| (RRRP) | \$ 0.0015 | 90,207 | \$ 135.31 | Þ | 0.0015 | 90,207 | \$ 135.31 | ф | - | 0.00% |
| Standard Supply Service Charge | | | | | | | | | | |
| Non-RPP Retailer Avg. Price | \$ 0.1596 | 90,207 | \$ 14,396.99 | \$ | 0.1596 | 90,207 | \$ 14,396.99 | \$ | - | 0.00% |
| | | | | | | | | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 17,425.90 | | | | \$ 17,615.79 | \$ | 189.89 | 1.09% |
| HST | 13% | | \$ 2,265.37 | 1 | 13% | | \$ 2,290.05 | | 24.69 | 1.09% |
| Ontario Electricity Rebate | 13.1% | | \$ - | | 13.1% | | \$ - | | | |
| Total Bill on Non-RPP Avg. Price | | | \$ 19.691.26 | | | | \$ 19,905.84 | s | 214.58 | 1.09% |
| Total Sill on Holl-till Parg. I floo | | | 10,001.20 | | | | 10,000.04 | _ | 7.00 | 1.05 /6 |

Current Loss Factor Proposed/Approved Loss Factor

| | Current OEB-Approved | | | | | | Proposed | Impact | | | |
|---|----------------------|--------|---------|---------------|------|--------|----------|---------------|---------------|-------|----------|
| | Rate | | Volume | Charge | Rate | | Volume | Charge | | | puot |
| | (\$) | | | (\$) | 1 | (\$) | | (\$) | \$ Chan | ge | % Change |
| Monthly Service Charge | \$ | 661.90 | 1 | \$ 661.90 | \$ | 684.40 | 1 | \$ 684.40 | \$ 2 | 2.50 | 3.40% |
| Distribution Volumetric Rate | \$ | 4.4718 | 1304 | \$ 5,831.23 | \$ | 4.6238 | 1304 | \$ 6,029.44 | \$ 19 | 8.21 | 3.40% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Volumetric Rate Riders | -\$ | 0.5595 | 1304 | \$ (729.59) | -\$ | 0.5595 | 1304 | \$ (729.59) | \$ | - | 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ 5,763.54 | | | | \$ 5,984.25 | \$ 22 | 0.71 | 3.83% |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$ | | - | \$ - | \$ | - | |
| Total Deferral/Variance Account Rate | | 0.8958 | 1.304 | \$ (1,168.12) | ء ا | | 1.304 | s - | \$ 1.16 | 0 12 | -100.00% |
| Riders | -9 | 0.0950 | 1,304 | \$ (1,100.12) | " | - | 1,304 | - | φ 1,10 | 0.12 | -100.00% |
| CBR Class B Rate Riders | \$ | - | 1,304 | \$ - | \$ | - | 1,304 | \$ - | \$ | - | |
| GA Rate Riders | \$ | - | 433,900 | \$ - | \$ | - | 433,900 | \$ - | \$ | - | |
| Low Voltage Service Charge | \$ | - | 1,304 | \$ - | 1 | | 1,304 | \$ - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | | | | s - | | | | • | \$ | | |
| | • | - | ' | ş - | ٦ | - | ' | - | φ | - | |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Additional Volumetric Rate Riders | \$ | 0.0563 | 1,304 | \$ 73.42 | \$ | - | 1,304 | \$ - | \$ (7 | 3.42) | -100.00% |
| Sub-Total B - Distribution (includes | | | | \$ 4.668.83 | | | | \$ 5.984.25 | \$ 1,31 | E 42 | 28.17% |
| Sub-Total A) | | | | \$ 4,000.03 | | | | φ 5,904.25 | Φ 1,31 | 5.42 | 20.1770 |
| RTSR - Network | \$ | 4.4167 | 1,304 | \$ 5,759.38 | \$ | 4.3410 | 1,304 | \$ 5,660.66 | \$ (9 | 8.71) | -1.71% |
| RTSR - Connection and/or Line and | s | 2.6232 | 1,304 | \$ 3,420.65 | s | 2.5800 | 1,304 | \$ 3,364.32 | ¢ /5 | 6.33) | -1.65% |
| Transformation Connection | 4 | 2.0232 | 1,304 | 9 5,420.05 | * | 2.3000 | 1,304 | 9 5,504.52 | 9 | 0.33) | -1.0370 |
| Sub-Total C - Delivery (including Sub- | | | | \$ 13,848.86 | 1 | | | \$ 15.009.23 | \$ 1.16 | 0 37 | 8.38% |
| Total B) | | | | ¥ 10,040.00 | | | | Ψ 10,003.20 | Ψ 1,10 | 0.07 | 0.0070 |
| Wholesale Market Service Charge | s | 0.0045 | 466.616 | \$ 2.099.77 | s | 0.0045 | 466,616 | \$ 2.099.77 | ¢ | _ | 0.00% |
| (WMSC) | * | 0.0040 | 400,010 | Ψ 2,000.11 | * | 0.0040 | 400,010 | 2,000.77 | Ψ | - | 0.0070 |
| Rural and Remote Rate Protection | s | 0.0015 | 466,616 | \$ 699.92 | s | 0.0015 | 466,616 | \$ 699.92 | ¢ | _ | 0.00% |
| (RRRP) | * | | 400,010 | | Ι΄. | | 400,010 | , | | - | |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ 0.25 | | 0.25 | 1 | \$ 0.25 | | - | 0.00% |
| Average IESO Wholesale Market Price | \$ | 0.1596 | 466,616 | \$ 74,471.92 | \$ | 0.1596 | 466,616 | \$ 74,471.92 | \$ | - | 0.00% |
| | | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 91,120.73 | l | | | \$ 92,281.10 | | | 1.27% |
| HST | | 13% | | \$ 11,845.69 | l | 13% | | \$ 11,996.54 | \$ 15 | 0.85 | 1.27% |
| Ontario Electricity Rebate | | 13.1% | | \$ - | l | 13.1% | | \$ - | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 102,966.43 | | | | \$ 104,277.64 | \$ 1,31 | 1.22 | 1.27% |
| • | | | | | | | | | | | |

Atikokan Hydro Inc. EB-2025-0053 2026 IRM Rate Application October 9, 2025 Page **30** of **32**

Customer Class: GENERAL SERVICE s
RPP / Non-RPP (Other)

Consumption
Demand
55 kW

current Loss Factor 1.0754

Current Loss Factor Proposed/Approved Loss Factor

| | Current OEB-Approved | | | | | | Proposed | Impact | | | |
|---|----------------------|--------|--------|---|------|--------|----------|---|-------|--------|-----------|
| | Rate | | Volume | Charge | Rate | | Volume | Charge | | | |
| | (\$) | | | (\$) | | (\$) | | (\$) | \$ Ch | ange | % Change |
| Monthly Service Charge | \$ | 661.90 | | \$ 661.90 | \$ | 684.40 | 1 | \$ 684.40 | \$ | 22.50 | 3.40% |
| Distribution Volumetric Rate | \$ | 4.4718 | 55 | \$ 245.95 | \$ | 4.6238 | 55 | \$ 254.31 | \$ | 8.36 | 3.40% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Volumetric Rate Riders | -\$ | 0.5595 | 55 | \$ (30.77) | -\$ | 0.5595 | 55 | | | - | 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ 877.08 | | | | \$ 907.94 | | 30.86 | 3.52% |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$ | - | - | \$ - | \$ | - | |
| Total Deferral/Variance Account Rate | -s | 0.8958 | 55 | \$ (49.27) | | _ | 55 | s - | \$ | 49.27 | -100.00% |
| Riders | * | 0.0000 | | ψ (45.21) | • | _ | | - | ' | 45.27 | -100.0070 |
| CBR Class B Rate Riders | \$ | - | 55 | \$ - | \$ | - | 55 | \$ - | \$ | - | |
| GA Rate Riders | \$ | - | 15,348 | \$ - | \$ | - | 15,348 | \$ - | \$ | - | |
| Low Voltage Service Charge | \$ | - | 55 | \$ - | | | 55 | \$ - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | e | | 1 | \$ - | s | | 4 | s - | \$ | | |
| | * | - 1 | ' | ٠ | * | | ' | - | | - 1 | |
| Additional Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Additional Volumetric Rate Riders | \$ | 0.0563 | 55 | \$ 3.10 | \$ | - | 55 | \$ - | \$ | (3.10) | -100.00% |
| Sub-Total B - Distribution (includes | | | | \$ 830.90 | | | | \$ 907.94 | s | 77.03 | 9.27% |
| Sub-Total A) | | | | • | | | | • | | 77.03 | |
| RTSR - Network | \$ | 4.1630 | 55 | \$ 228.97 | \$ | 4.0916 | 55 | \$ 225.04 | \$ | (3.93) | -1.72% |
| RTSR - Connection and/or Line and | s | 2.3735 | 55 | \$ 130.54 | s | 2.3344 | 55 | \$ 128.39 | \$ | (2.15) | -1.65% |
| Transformation Connection | * | 2.3733 | 3 | 9 150.54 | 9 | 2.3344 | 3 | ş 120.35 | φ | (2.10) | -1.0370 |
| Sub-Total C - Delivery (including Sub- | | | | \$ 1,190,41 | | | | \$ 1,261,37 | s | 70.95 | 5.96% |
| Total B) | | | | ψ 1,130.41 | | | | Ψ 1,201.37 | Ψ | 70.55 | 3.30 /6 |
| Wholesale Market Service Charge | s | 0.0045 | 16,505 | \$ 74.27 | s | 0.0045 | 16,505 | \$ 74.27 | \$ | _ | 0.00% |
| (WMSC) | * | 0.0040 | 10,000 | Ψ 14.21 | ۳ | 0.0040 | 10,000 | ¥ 14.21 | Ψ | - | 0.0070 |
| Rural and Remote Rate Protection | s | 0.0015 | 16,505 | \$ 24.76 | s | 0.0015 | 16,505 | \$ 24.76 | \$ | | 0.00% |
| (RRRP) | * | 0.0013 | 10,505 | ψ 24.70 | * | 0.0013 | 10,303 | \$ 24.70 | Ψ | - | 0.0070 |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ 0.25 | \$ | 0.25 | 1 | \$ 0.25 | \$ | - | 0.00% |
| Average IESO Wholesale Market Price | \$ | 0.1596 | 16,505 | \$ 2,634.24 | \$ | 0.1596 | 16,505 | \$ 2,634.24 | \$ | - | 0.00% |
| | | | | | | | | | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 3,923.93 | | | | \$ 3,994.88 | \$ | 70.95 | 1.81% |
| HST | | 13% | | \$ 510.11 | 1 | 13% | | \$ 519.33 | \$ | 9.22 | 1.81% |
| Ontario Electricity Rebate | | 13.1% | | \$ (514.03) | | 13.1% | | \$ (523.33) | | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 4,434,04 | | | | \$ 4,514,22 | \$ | 80.18 | 1.81% |
| | | | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | | , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | | |

Current Loss Factor Proposed/Approved Loss Factor

| | | Current Ol | d | | | Proposed | i | Imp | | | |
|--|-----|------------|--------|-------------------|-------|----------|--------|------------------|-----|--------|----------|
| | | Rate | Volume | Charge | | Rate | Volume | Charge | | | |
| | | (\$) | | (\$) | | (\$) | | (\$) | \$ | Change | % Change |
| Monthly Service Charge | \$ | 661.90 | 1 | \$ 661.90 | \$ | 684.40 | 1 | \$ 684.40 | \$ | 22.50 | 3.40% |
| Distribution Volumetric Rate | \$ | 4.4718 | 87 | \$ 389.05 | \$ | 4.6238 | 87 | \$ 402.27 | \$ | 13.22 | 3.40% |
| Fixed Rate Riders | \$ | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Volumetric Rate Riders | -\$ | 0.5595 | 87 | \$ (48.68 |) -\$ | 0.5595 | 87 | \$ (48.68 | \$ | - | 0.00% |
| Sub-Total A (excluding pass through) | | | | \$ 1,002.27 | 1 | | | \$ 1,037.99 | \$ | 35.72 | 3.56% |
| Line Losses on Cost of Power | \$ | - | - | \$ - | \$ | - | - | \$ - | \$ | - | |
| Total Deferral/Variance Account Rate | -s | 0.8958 | 87 | \$ (77.93 | ء اہ | | 87 | s - | \$ | 77.93 | -100.00% |
| Riders | -> | 0.0950 | 87 | \$ (77.93 | 7) > | - | 87 | - | 2 | 77.93 | -100.00% |
| CBR Class B Rate Riders | \$ | - | 87 | \$ - | \$ | - | 87 | \$ - | \$ | - | |
| GA Rate Riders | \$ | - | 32,850 | \$ - | \$ | - | 32,850 | \$ - | \$ | - | |
| Low Voltage Service Charge | \$ | - | 87 | \$ - | 1 | | 87 | \$ - | \$ | - | |
| Smart Meter Entity Charge (if applicable) | | | | | 1 | | | | | | |
| , , , , | * | - | 1 | \$ - | \$ | - | 1 | \$ - | \$ | - | |
| Additional Fixed Rate Riders | \$ | - | 1 | s - | \$ | _ | 1 | \$ - | \$ | - | |
| Additional Volumetric Rate Riders | \$ | 0.0563 | 87 | \$ 4.90 | \$ | - | 87 | \$ - | \$ | (4.90) | -100.00% |
| Sub-Total B - Distribution (includes | | | | \$ 929.23 | | | | \$ 1.037.99 | | 108.76 | 11.70% |
| Sub-Total A) | | | | \$ 929.23 | ١. | | | \$ 1,037.99 | \$ | 108.76 | 11.707 |
| RTSR - Network | \$ | 4.1630 | 87 | \$ 362.18 | \$ | 4.0916 | 87 | \$ 355.97 | \$ | (6.21) | -1.72% |
| RTSR - Connection and/or Line and | s | 2.3735 | 87 | \$ 206.49 | s | 2.3344 | 87 | \$ 203.09 | \$ | (3.40) | -1.65% |
| Transformation Connection | • | 2.3735 | 07 | \$ 200.49 | 9 | 2.3344 | 01 | \$ 203.08 | φ | (3.40) | -1.00% |
| Sub-Total C - Delivery (including Sub- | | | | \$ 1,497.91 | | | | \$ 1,597.06 | | 99.15 | 6.62% |
| Total B) | | | | \$ 1,497.91 | | | | \$ 1,597.00 | , , | 99.15 | 0.027 |
| Wholesale Market Service Charge | s | 0.0045 | 35,327 | \$ 158.97 | s | 0.0045 | 35,327 | \$ 158.97 | \$ | | 0.00% |
| WMSC) | 3 | 0.0045 | 35,321 | \$ 100.9 <i>1</i> | 9 | 0.0045 | 35,321 | φ 150.5 <i>1</i> | φ | - | 0.00% |
| Rural and Remote Rate Protection | s | 0.0015 | 35,327 | \$ 52.99 | s | 0.0015 | 35,327 | \$ 52.99 | | | 0.00% |
| RRRP) | * | 0.0015 | 35,321 | \$ 52.99 | • | 0.0015 | 35,327 | \$ 52.95 | 2 | - | 0.00% |
| Standard Supply Service Charge | \$ | 0.25 | 1 | \$ 0.25 | \$ | 0.25 | 1 | \$ 0.25 | \$ | - | 0.00% |
| Average IESO Wholesale Market Price | \$ | 0.1596 | 35,327 | \$ 5,638.17 | \$ | 0.1596 | 35,327 | \$ 5,638.17 | \$ | - | 0.00% |
| | | | | | | | | | | | |
| otal Bill on Average IESO Wholesale Market Price | | | | \$ 7,348.29 | 1 | | | \$ 7,447.44 | \$ | 99.15 | 1.35% |
| HST | | 13% | | \$ 955.28 | | 13% | | \$ 968.17 | | 12.89 | 1.35% |
| Ontario Electricity Rebate | | 13.1% | | \$ - | 1 | 13.1% | | \$ - | ' | | |
| Total Bill on Average IESO Wholesale Market Price | | | | \$ 8,303.57 | | | | \$ 8,415.61 | \$ | 112.04 | 1.35% |
| otal bill oil Average 1200 Wildlesale Market Filce | | | | Ψ 0,303.37 | _ | | | ψ 0,413.01 | Ψ | 172.04 | 1.55 |

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Appendix E: 2026 Rate Generator Model

Model filed separately in Excel format.

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Appendix F: Commodity Accounts Analysis Workform

Model filed separately in Excel format.