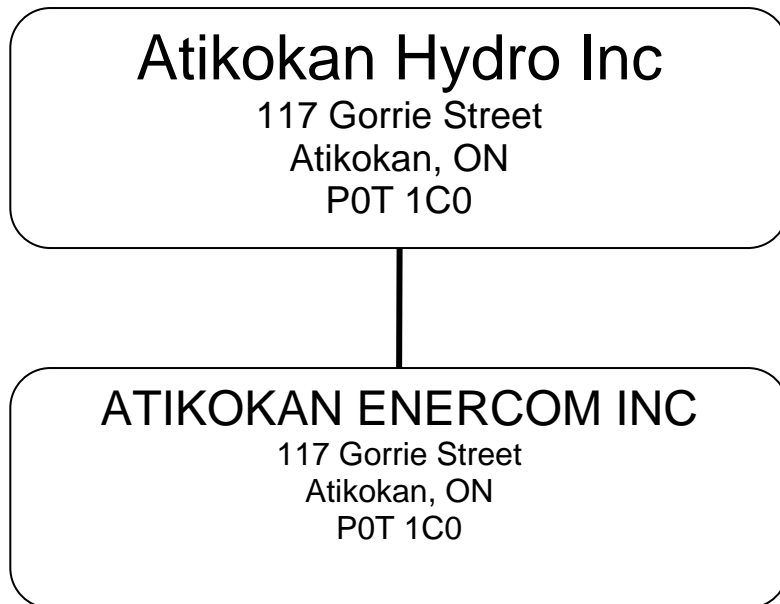


## Atikokan Hydro Inc organizational Chart [Schedule 2-2]



## Schedule 4-1: Capital Expenditures

An applicant must file detailed information on its 2004 capital expenditures in the following format. For any projects exceeding the materiality threshold, a detailed summary of the project should be attached to this form, outlining key information about it. This would include its purpose, its cost, its timing, and other information that the applicant believes would be relevant to the Board and other interested parties.

<u>Project</u>	<u>\$ Amount</u>	<u>In service date</u>
DS	3,076	June 1, 2004
Poles, Wires	72,115	December 2004
Line Transformers	9,872	September 2004
Services and Meters	78,479	December 2004
Equipment	3,994	December 2004
IT Assets	(5,527)	December 2004
<b>Total Capital Expenditures</b>	<b>162,009</b>	

As noted, only items above our materiality value of \$2,136.00 are considered in this schedule. Items with \$0.00 have been deleted from this schedule.

### DS

DS improvements included upgrading of insulators to polymer as opposed to porcelain. The work was scheduled and completed in early spring.

### Poles, Wires

We choose a section of the Distribution Plant that needs rebuilding and upgrade the cross arms, insulators, and secondary conductors. This work is scheduled over the summer and fall months, with low lying areas done in winter.

### Line Transformers

Line transformers were purchased to have on hand and to install in the poles and wires upgrades.

### Services and Meters

This expenditure was phase one of compliant wholesale metering. We had 5 meter points when the market opened. These were located at our substations. We were able to reduce this to two metering points. The advantages are obvious in that we need to maintain and pay the MSP to manage only two points instead of five.

### Equipment

As noted in tab 2-5, 1930, an expense of \$12,373 is listed. I have included the grouped value of \$3994, because some items were retired. The expense is for an auger and two skidoos.

### IT Assets

While the grouped IT assets show a negative value, software investments were made to allow our plant mapping and recording to occur. Older equipment was removed from service, and the appropriate values shown.

We try align capital expenditures with depreciation amounts. We have not been able to do that since market opening because we needed to upgrade many systems including but not limited to IT equipment, software, wholesale metering, etc. The need to meet market rules has made budgeting a challenge because we have had to change directions mid year.

We now feel we are on a more even course, and can re-evaluate our plant and equipment to ensure we are able to meet the standards we have set for ourselves in terms of plant and equipment reliability. Although we have had to deviate from our original plans for upgrades to distribution plant in favour of regulatory obligations, we have given safety [both public and staff] full priority.

## ***Schedule 6-1: Insurance Expense – Listed on next page***

An applicant must provide insurance expenses for the years 2002, 2003 and 2004 on this schedule.

For those a distributor with **third party insurance**, insurance expenses will consist of premiums and adjustments and the following additional data is required:

- number of insurers
- type of insurance purchased
- premium costs per type of insurance

For a distributor with **self-insurance**, insurance expenses will consist of self-funded claims and any changes in reserves recorded as expense.

Information about the organization and operation of the self-insurance plan must be provided on this schedule, or attached to it.

For self-insurance plans, actual expenses (defined as the average of actual claims for the period 2002 to 2004) for self-insured claims are allowable for calculation of the 2006 revenue requirement, but any change(s) in reserve(s) for self-insurance is (are) not to be included in the 2006 revenue requirement.

A distributor with self-insurance is responsible for providing all relevant information and calculations below, or attached to this form, to demonstrate its compliance with the above requirements.

An applicant must also make any necessary adjustments that are required to the 2006 model and provide their derivation on this schedule.

## ***Schedule 6-1: Insurance Expense***

### ***3<sup>d</sup> Party Insurers - 2 insurers***

	<b><i>2002</i></b>	<b><i>2003</i></b>	<b><i>2004</i></b>
<b><i>#1 Liability Insurance</i></b>	<b><i>5097.60</i></b>	<b><i>5491.80</i></b>	<b><i>5868.72</i></b>
<b><i>#2 Vehicle Insurance</i></b>	<b><i>5156.92</i></b>	<b><i>5912.42</i></b>	<b><i>7180.55</i></b>
<b><i>Auto Excess</i></b>	<b><i>85.34</i></b>	<b><i>155.53</i></b>	<b><i>168.06</i></b>
<b><i>Boiler &amp; Machinery</i></b>	<b><i>2922.12</i></b>	<b><i>3157.20</i></b>	<b><i>3450.63</i></b>
<b><i>Comm.Casualty</i></b>	<b><i>1252.06</i></b>	<b><i>1239.81</i></b>	<b><i>1239.87</i></b>
<b><i>Comm.Pkg.Property</i></b>	<b><i>2644.92</i></b>	<b><i>3841.20</i></b>	<b><i>4621.68</i></b>

## Schedule 6-2: Bad Debt Expense

An applicant should note that the recovery of unusual 2004 bad debt expense is not permitted. The distributor must demonstrate that the level of bad debt recovery sought is not unusual by filing the following information on this schedule:

1. All bad debt expense as reported in Account 5335 for the years 2002, 2003 and 2004, segregated by customer class.
2. All individual material bad debt occurrences arising in 2004 and their impact on Account 5335 must be disclosed. The dollar value of any such material bad debt occurrences and a brief explanation of the circumstances should be provided. Materiality is defined as an amount exceeding 0.2% of the total 2004 distribution expenses, as calculated by the model.
3. As outlined in Chapter 3, any unusual bad debt expenses incurred in 2004 should be removed from the 2006 revenue requirement through a Tier 1 non-routine/unusual adjustment.

2002 Expenses	2003 Expenses	2004 Expenses	Non- Recoverable 2004 Amounts
(0)	73,415	(466)	
2,033	4,304	73	
1,807	(140)	4,726	
		1,174	
		64,242	
3,840	4,164	70,215	0

*As is noted in both 2003 and 2004 audited financial statements, our LDC is in a very vulnerable position, and we are under a going forward notice. Part of the reason for this is 2003 bad debt caused by our intermediate customer going into bankruptcy. It is imperative to the survival of the LDC that this amount be recovered. While this may not match the guidelines, I believe when one analyzes the size of the intermediate customer in proportion to the LDC load, there will be many ratios and rates that do not match the guidelines. It is probably not prudent to have one customer 40% of the LDC load. This customer had a 25 year perfect payment record, but could not control currency exchange rates, and energy and fuel costs.*

*The removal of the right of an LDC to put a lien on the land of a defaulting customer has left us in a vulnerable position. With a 25 year perfect payment record, and with the OEB suggesting a deposit is not required after 7 years, we had no recourse except to continue supplying the customer with power after our right to a lien was removed. Once they defaulted, we were prevented from disconnecting the service by court orders from the receiver.*

*The law also prevents us from refusing power to the restructured [new] owners until the previous bill from the bankrupt company was paid. We simply have no recourse except to recover this in rates.*

*I respectfully submit this as explanation for not removing the expense from the application in the manner mentioned.*

### **Schedule 6-3: Charitable Donations**

An applicant must provide all amounts paid in charitable contributions for the years 2002, 2003 and 2004 below, including a breakout of any contributions to programs that provide assistance to the distributor's customers in paying their electricity consumption bills.

An applicant wishing to recover such contributions must provide detailed information on the basis for such claims.

An applicant should state below, any necessary adjustments to its 2006 revenue requirement resulting from non-eligible charitable contributions and make the necessary adjustment to the model.

***No Charitable Donations applicable for Atikokan Hydro Inc.***

## **Schedule 6-4: Employee Compensation - Corrected (Tab 2-6 OTH)**

**Note:** For an applicant with fewer than three employees, reporting of employee compensation under this section is not required. In cases where there are three or fewer, full-time equivalents (FTEs) in any category, the applicant may aggregate this category with the category to which it is most closely related. This higher level of aggregation may be continued, if required, to ensure that no category contains three, or fewer, FTEs.

All other applicants should complete the following tables, as outlined in Chapter 6:

### **Number of employees (Full-time equivalents (FTEs)):**

	2002	2003	2004
Executive			
Management			
Non-unionized			
Unionized			

### **Compensation – Average Yearly Base Wage (\$):**

	2002	2003	2004
Executive			
Management			
Non-unionized			
Unionized			

### **Compensation – Average Yearly Overtime (\$):**

	2002	2003	2004
Executive			
Management			
Non-unionized			
Unionized			

### **Compensation – Average Yearly Incentive (\$):**

	2002	2003	2004
Executive			
Management			
Non-unionized			
Unionized			



**Compensation – Average Yearly Benefits (\$):**

	2002	2003	2004
<b>Executive</b>			
<b>Management</b>			
<b>Non-unionized</b>			
<b>Unionized</b>			

### ***Schedule 6-5: Employee Incentive Plan Expense - None Applicable for Atikokan Hydro Inc.***

The questions below must be completed where a distributor has included in its application expenses in respect of any employee incentive plan.

1) Description

Provide a general description of each incentive compensation plan.

2) Performance Measures

List the specific performance measures for each type of employee incentive plan.

Identify whether the applicant considers each performance measure primarily to benefit shareholders or ratepayers. Where a measure is identified as providing a benefit to ratepayers, provide justification for this characterization.

3) Annual Cost(s)

List the total annual dollar amount of the incentive compensation paid under each plan, and provide a breakdown between the shareholder-related sub-component and the ratepayer-related sub-component.

## ***Schedule 6-6: OMERS Pension Expense and Post-Retirement Benefits***

An applicant whose employees are members of the Ontario Municipal Retirement System (OMERS) must provide the following information:

### **1. Pension**

<b>Pension</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>
Pension premiums	Nil	6071.82	26342.69
Adjustments			
Less: amount capitalized	Nil	173.65	2837.11
Amount expensed in each year	Nil	5098.17	23505.58

### **2. Post-retirement benefits expense**

<b>Post Retirement Benefits</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>3. Post - retirement benefits accounting information</b>
Post-Retirement Benefits Cost Adjustment	Nil	Nil	Nil	
Less: Amount capitalized				
Amount expensed in each year	Nil	Nil	Nil	

- current accounting treatment of post-retirement benefits
- treatment of past changes in accounting policy regarding post-retirement benefits, and any related one-time expenses, including amortization policy
- treatment of changes in actuarial value in post-retirement benefits
- disclosure of any plans that do not follow the current CICA accounting rules for regulatory purposes and explanation for the alternative treatment

## ***Schedule 6-7: Non-OMERS Pension Expense and Post-Retirement Benefits – None applicable to Atikokan Hydro***

An applicant that has included in its application pension and post-retirement benefits expenses paid on behalf of any employees that are not members of the Ontario Municipal Employee Retirement System, including any distributor-owned and –administered pension plans, must provide the following information.

### **1. Pension**

For the Year 2002

<b>Plan</b>	<b>Employees</b>	<b>Performance</b>	<b>Valuation</b>	<b>Smoothing</b>
Name non-OMERS Plan 1	Describe eligibility by employee groups.	Summarize annual performance for each plan.	Cash or accrual?	Describe any “smoothing” methods used.
Plan 2, etc.				

For the Year 2003

<b>Plan</b>	<b>Employees</b>	<b>Performance</b>	<b>Valuation</b>	<b>Smoothing</b>
Name non-OMERS Plan 1	Describe eligibility by employee groups.	Summarize annual performance for each plan.	Cash or accrual?	Describe any “smoothing” methods used.
Plan 2, etc.				

For the Year 2004

<b>Plan</b>	<b>Employees</b>	<b>Performance</b>	<b>Valuation</b>	<b>Smoothing</b>
Name non-OMERS Plan 1	Describe eligibility by employee groups.	Summarize annual performance for each plan.	Cash or accrual?	Describe any “smoothing” methods used.
Plan 2, etc.				

### **2. Post-retirement benefits expense: Nil**

Post Retirement Benefits	2002	2003	2004	3. Post - retirement benefits account
Post-Retirement Benefits Cost				
Adjustment				
Less: Amount capitalized				
Amount expensed in each year				

**Accounting information:**

- current accounting treatment of post-retirement benefits
- treatment of past changes in accounting policy regarding post-retirement benefits, and any related one-time expenses, including amortization policy
- treatment of changes in actuarial value in post-retirement benefits
- disclosure of any plans that do not follow the current CICA accounting rules for regulatory purposes and explanation for the alternative treatment

### ***Schedule 6-8: Distribution Expenses Paid to Affiliate(s)***

The table and questions below must be completed where a distributor has included in its application distribution expenses paid to an affiliate(s). **Nil Expenses included in application.**

For the Year 2002 **Nil**

<b>Affiliate Names</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Pricing</b>
Affiliate X	Describe transaction(s) with Affiliate X.	List annual aggregate \$ value of amounts paid to Affiliate X.	Did affiliate use market-based pricing or cost-based pricing?
Affiliate Y, etc.			

For the Year 2003 **Nil**

<b>Affiliate Names</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Pricing</b>
Affiliate X	Describe transaction(s) with Affiliate X.	List annual aggregate \$ value of amounts paid to Affiliate X.	Did affiliate use market-based pricing or cost-based pricing?
Affiliate Y, etc.			

For the Year 2004 **Nil**

<b>Affiliate Names</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Pricing</b>
Affiliate X	Describe transaction(s) with Affiliate X.	List annual aggregate \$ value of amounts paid to Affiliate X.	Did affiliate use market-based pricing or cost-based pricing?
Affiliate Y, etc.			

An applicant must provide a description of the specific methodology used to determine the price(s) paid to affiliate(s). Where market-based pricing was used, summarize the tendering process. Where cost-based pricing was used, summarize the approach followed.

***Schedule 6-9: Distribution Expenses Incurred Through Sharing Services with Affiliate(s) Nil Expenses Incurred.***

Minimum Filing Requirements

The table below must be completed where the applicant incurs distribution expenses through the sharing of services or resources with an affiliate(s).

For the Year 2002 **Nil**

<b>Affiliate Name(s)</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Allocation</b>
List the shared service(s) provider: Affiliate X	Describe the service(s) or resource(s) provided by Affiliate X.	List annual \$ value, by service	For each type of shared cost, provide a summary of the cost allocator(s) used, and the rationale.
Affiliate Y, etc.			

For the Year 2003 **Nil**

<b>Affiliate Name(s)</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Allocation</b>
List the shared service(s) provider: Affiliate X	Describe the service(s) or resource(s) provided by Affiliate X.	List annual \$ value, by service	For each type of shared cost, provide a summary of the cost allocator(s) used, and the rationale.
Affiliate Y, etc.			

For the Year 2004 **Nil**

<b>Affiliate Name(s)</b>	<b>Activity</b>	<b>Value</b>	<b>Basis Allocation</b>
List the shared service(s) provider: Affiliate X	Describe the service(s) or resource(s) provided by Affiliate X.	List annual \$ value, by service	For each type of shared cost, provide a summary of the cost allocator(s) used, and the rationale.
Affiliate Y, etc.			

### ***Schedule 6-10: Outsourced Distribution Services –N/A***

A distributor that has outsourced fifty percent or more of its distribution services, whether through affiliate transactions, shared services or other means, must provide the following information for each transaction that exceeds a materiality threshold of 0.2% of distribution expenses:

- the amount of the transaction
- the amount of the costs of the transaction that are capitalized
- the trial balance account(s) into which the O&M costs of the transaction are recorded
- the trial balance account(s) into which the capital costs of the transaction are recorded

In addition, if the contract related to the transaction was awarded by tender, this should be stated.



## ***Description of Business Expense and Capitalization Policies***

Atikokan Hydro Inc operates on the premise that it is a business under the Business Corporation's Act of Ontario [OBCA] and the guidelines as set out in this excerpt from the shareholders declaration.

Business expenses and purchases are restricted to items that are directly related to the business and are recorded to the appropriate accounts.

Items must meet a materialistic test to be capitalized. An example would be tools or equipment valued at greater than \$300.00 would be capitalized, while items below this value would be considered as an operating expense. Capitalized items are entered to the appropriate CCA and asset accounts and are amortized at the appropriate rate.

## **– BUSINESS AND GOVERNING PRINCIPLES**

2.1 **Business.** Subject to the approvals and restrictions set out in this Declaration, the Corporation and its Subsidiaries may engage in such business activities as are permitted by applicable law from time to time, including the *Energy Competition Act, 1998*. In particular, the business activities of the Corporation shall include distributing electricity and such other incidental and ancillary activities as are permitted by law and approved by the Shareholder from time to time.

2.2 **Governing Principles.** Except as may be amended by the Shareholder from time to time, the following principles will govern the operations and affairs of Atikokan Hydro Inc:

- (a) The Corporation shall be operated in accordance with a "rate of return model" to the extent possible without jeopardising the reliability and efficiency of the electricity distribution system of Atikokan Hydro or the economic development of Atikokan Hydro.
- (b) The business and affairs of Atikokan Hydro shall at all times be conducted on a commercially prudent basis and in a manner consistent with the energy policies and financial performance objectives established by the Shareholder from time to time.
- (c) Atikokan Hydro shall provide, through the Corporation, a reliable, effective and efficient electricity distribution system.
- (d) Distribution rates to customers of the Corporation shall be set by the Board in accordance with the directives of the Shareholder and applicable regulatory requirements from time to time.
- (e) The Business shall at all times be conducted in accordance with all applicable laws and the licences, codes, policies, rules, orders, approvals and consents of every governmental or regulatory authority having jurisdiction over Atikokan Hydro.
- (f) Atikokan Hydro shall operate in a safe and environmentally responsible manner and shall promote energy conservation and environmental responsibility.
- (g) Atikokan Hydro shall maintain a prudent financial structure for the Corporation and its Subsidiaries which is consistent with sound financial principles and is established on the basis that these entities are intended to be self-financing.

- (h) Atikokan Hydro shall develop, maintain and implement appropriate risk management strategies and internal controls consistent with industry norms to properly minimize and manage all risks related to its Business.
- (i) Atikokan Hydro should develop a long-range strategic plan for the Corporation and its Subsidiaries which is consistent with the maintenance of a viable business and preserves the value of its Business.

2.3 **Implementation.** The Board, with specific direction from the Shareholder as and when determined by the Shareholder from time to time, shall be responsible for determining and implementing the appropriate balance among the principles in Section 2.2 and the Board shall be responsible for causing Atikokan Hydro to conduct its affairs in accordance with such principles.

## ***Schedule 7-1: Sharing Loss Carry-Forwards***

### Sharing Loss Carry-Forwards between Distribution and Non-Distribution Activities

Where distribution and non-distribution activities are being undertaken within the same legal entity by an applicant, any loss carry-forwards must be allocated on a reasonable basis between the distribution and non-distribution activities.

An applicant must provide a description and justification of the allocation method and calculation as follows:

A. Loss carry-forwards as at December 31, 2004:

Distribution	<u>505,888</u>
Non-distribution	<u>0</u>
Total from the 2004 tax return	<u>505888</u>

B. Estimated loss carry-forwards as at December 31, 2005:

Distribution	<u>415,525</u>
Non-distribution	<u>0</u>
Total	415,525

A – B: Loss carry-forwards available for use in 2005:

Distribution	90,363
Non-distribution	<u>0</u>
Total	<u>90,363</u>

Atikokan Hydro Inc does not engage in non-distribution activities. The affiliate, Atikokan Enercom Inc does other activities, and it pays rent and all associated costs to Atikokan Hydro Inc. on a per square footage basis as well as any other costs.

Since there are no non-distribution activities, there will not be any sharing of loss carry forwards.

### ***Schedule 7-3: Interest Expense***

1) Deemed 2004 interest expense in 2006 EDR Model = \$ 56412

2) 2004 RRR interest expense \$ 66741  
Plus 2004 capitalized interest + \$ 0  
2004 actual interest = \$ 66741

Plus any interest forecast for Tier 1 or 2 adjustments + \$ 0

Total interest = \$ 66741

3) Additional Interest Expense for 2006 OEB Tax Model = \$ (2) – \$(1) 10329

**If amount 2 exceeds amount 1, enter the difference in the 2006 OEB Tax model where indicated.**

4) The applicant must indicate whether it made an election to capitalize interest incurred on CWIP for tax purposes for 2004 and prior years.

## ***Schedule 9-2: Customer Eligibility Criteria***

A distributor must complete the applicable sections of this Schedule to indicate the eligibility criteria that it uses to determine a specific customer's rate classification.

Material for this schedule is typically included in Section 3 of a distributor's Conditions of Service.

To indicate the type of material being requested and to assist in completing the schedule, sample inputs have been provided in a few sections. A distributor must over-ride these examples and fill in the material for **all** its applicable customer classifications.

### **Customer Classification**

#### **Residential**

Regular:

This classification refers to the supply of electrical power to all detached, semi-detached and duplex dwelling units. Customer will be supplied at one service entrance only. Where single-phase power is required, it will be supplied as a 3-wire service having a nominal voltage of 120/240V. Maximum transformation on any single-phase service is 100kVA and the maximum allowable service is 400A.

#### **General Service**

Less than 50 kW:

This classification refers to a non residential account, supplied at one service entrance only. The allowable utilization voltages are 120/240volt, 1 phase, 3-wire; 120/208 volt, 3 phase, 4-wire; 347/600 volt, 3 phase, 4-wire; 600 volt, 3 phase, 3-wire – only if 347/600 not available. The monthly average peak demand is less than, or is forecast to be less than, 50 kW.

Greater than 50 kW:

This classification refers to a non residential account, supplied at one service entrance only. The allowable utilization voltages are 120/240volt, 1 phase, 3-wire; 120/208 volt, 3 phase, 4-wire; 347/600 volt, 3 phase, 4-wire; 600 volt, 3 phase, 3-wire – only if 347/600 not available. The monthly average peak demand is greater than, or is forecast to be greater than, 50 kW but less than 5,000 kW.

Intermediate Use: Time of Use

This classification refers to a non residential account, supplied at one service entrance only. The allowable utilization voltages are 2400 1 phase 100 kVA where available; 2400/4160 3 phase 300kVA where available; 4800 1 phase 100 kVA if 2400 not available; 4800/8320 3 phase 300 kVA if 2400 not available. The average monthly peak demand is greater than 2500 KW, but less than 5000 KW.

Unmetered Scattered Load:

This classification refers to an account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings,

etc. The customer will provide detailed manufacturer information/ documentation with regard to electrical demand/consumption of the proposed unmetered load.

### **Sentinel Lighting**

This classification refers to an account for private property lighting that is more for security than for roadway lighting. The consumption for these customers is based on calculated load times 360 hours per billing period (30 day average) times the appropriate customer class rate or the weighted average price where an appropriate class customer is not present (only a sentinel light.)

### **Street Lighting:**

This classification refers to an account for roadway lighting with a Municipality, Ministry of Transportation and private roadway lighting operation, 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 OEB street lighting load shape template.

**Schedule 10-2: Unmetered Scattered Loads**

A distributor must complete this Schedule regarding unmetered scattered loads.

1) Currently, the monthly service charge to unmetered scattered load customers having multiple unmetered connection points is on a per customer and not a per connection point basis and the level of the charge is equal to or less than the General Service <50 kW monthly service charge per customer.

Yes      X    
No           

2) Currently, there is an unique level of monthly service charge(s) payable by unmetered scattered loads.

Yes            
No       X  

If the response is yes to either question 1 or 2, the distributor will maintain the status quo in its 2006 rate treatment of unmetered scattered loads, otherwise the distributor will fill in the following table and the rates will be established by the Model, as outlined in point 2 of section 10.2. The Model will also calculate the revenue shortfall and allocate it according to point 3 of section 10.2.

	Customers	kWh
2002 Unmetered Scattered Load	<u>          </u>	<u>          </u>
2003 Unmetered Scattered Load	<u>          </u>	<u>          </u>
2004 Unmetered Scattered Load	<u>          </u>	<u>          </u>
Average Unmetered Scattered Load	<u>          </u>	<u>          </u>

## Schedule 10-5: Determination of Loss Adjustment Factors

A distributor must complete this Schedule to update the currently approved distribution loss adjustment factors.

Calculation for distribution loss adjustment factors

	2002	2003	2004
A "Wholesale" kWh (IMO)	53033643	44359464	40302481
B "Wholesale" kWh for Large Use customer(s) (IMO)			
C Net "Wholesale" kWh (A)-(B)	53033643	44359464	40302481
D "Retail" kWh (Distributor)	50806230	42396375	38783028
E "Retail" kWh for Large Use Customer(s) (1% loss)			
F Net "Retail" kWh (D)-(E)	50806230	42396375	38783028
G Loss Factor [(C)/(F)]	4.2%	4.63%	3.77%
H Distribution Loss Adjustment Factor (3 year ave.)	4.2+3.92	4.2+3.92	4.2+3.92

A distributor may propose to use a different loss factor for its large use customer(s) instead of the default 1%, if explained and justified at the end of this Schedule.

If a distributor proposes to use a different distribution loss adjustment factor than as calculated above (H), it must provide a detailed explanation and justification at the end of this Schedule.

If the resulting distribution loss adjustment factor (H) is greater than 5%, the distributor must provide a detailed explanation and justification at the end of this Schedule.

The following is the detailed explanation and justification for not using the default large use 1% loss factor and/or for using a different distribution loss adjustment factor than as determined above:

The following is the detailed explanation and justification for using a different loss adjustment factor than as calculated above (H): The 3 year average losses calculated are missing the 3.92 loss factor from the 23 km of 44 kv line. This is a factor assigned by the OEB, and we have done testing with the new meters to compare them to the totalized equivalent. [The original legacy meters were located at the substations, the new meters are located at Moose TS – the source]. When the market opened, we did not include our normal [3 year average of 4.2%] distribution losses.

We are correcting that oversight with this application and are looking for a 1.0769 loss factor.

The following is the reason for a line loss level above 5% and the action plan for reducing the level of losses:

***Our distribution losses are on average below the 5% mark. Our total loss factor needs to consider the sub transmission [44 KV] losses. Our combined loss is greater than 5%, and it is not likely that will change given the distance we are from the TS. This is a geographic anomaly and short of moving the TS, there is nothing that can be reasonably done to reduce losses***



## Schedule 11-2: Specific Service Charges: Standard Formula and Amounts-No changes

Derivation of Standard Rates and Model for Deriving Distributor Specific Rates	
Specific Service Charge Description:	\$15 Specific Service Charge Calculation

**Used For:**

Arrears certificate  
 Statement of account  
 Pulling post dated cheques  
 Duplicate invoices for previous billing  
 Request for other billing information  
 Easement letter  
 Income tax letter  
 Notification charge  
 Account history  
 Credit reference/credit check (plus credit agency costs)  
 Returned cheque charge (plus bank charges)  
 Charge to certify cheque  
 Legal letter charge

	Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
<b>L</b> Direct Labour (inside staff) Straight Time	23.00	0.4		\$9.20
<b>A</b> Direct Labour (inside staff) Overtime				
<b>B</b> Direct Labour (field staff) Straight Time	27.00			
<b>O</b> Direct Labour (field staff) Overtime	27.00			
<b>U</b> Other Labour (Specify)				
<b>R</b> Payroll Burden %	30%			\$2.76
Total Labour Cost				\$11.96
<b>O</b> Small Vehicle Time	10.00			
<b>T</b> Large Vehicle Time	42.00			
<b>H</b> Other: Material				
<b>E</b> Contract				
<b>R</b> Other	2.00			\$2.00
Total Other				\$2.00

<b>Total Cost</b>				\$13.96
<b>Specific Service Charge Value Requested - Round to nearest \$5</b>				<b>\$15.00</b>

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

<b>Specific Service Charge Description:</b>	<b>\$30 Specific Service Charge Calculation</b>
---	---

Used For:

Account set up charge/change of occupancy charge (plus credit agency costs if applicable)

Special meter reads

Collection of account charge - no disconnection

Meter dispute charge plus Measurement Canada fees (if meter found correct)

Service call - customer-owned equipment

	Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
<b>L</b> Direct Labour (inside staff) Straight Time	23.00	0.5		\$11.50
<b>A</b> Direct Labour (inside staff) Overtime				
<b>B</b> Direct Labour (field staff) Straight Time	27.00	0.3		\$8.10
<b>O</b> Direct Labour (field staff) Overtime	27.00			
<b>U</b> Other Labour (Specify)				
<b>R</b> Payroll Burden %	30%			\$5.88
Total Labour Cost				\$25.48
<b>O</b> Small Vehicle Time	10.00	0.3		\$3.00
<b>T</b> Large Vehicle Time	42.00			
<b>H</b> Other: Material				
<b>E</b> Contract				
<b>R</b> Other	2.00			\$2.00
Total Other				\$5.00
<b>Total Cost</b>				\$30.48
<b>Specific Service Charge Value Requested - Round to nearest \$5</b>				<b>\$30.00</b>

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$65 Specific Service Charge Calculation			
Used For:					
Disconnect/Reconnect at meter - during regular hours					
Install/Remove load control device - during regular hours					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00	0.5		\$11.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	1		\$27.00
O	Direct Labour (field staff) Overtime	27.00			
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$11.55
Total Labour Cost					\$50.05
O	Small Vehicle Time	10.00	1		\$10.00
T	Large Vehicle Time	42.00			
H	Other: Material				
E	Contract				
R	Other	3.00			\$3.00
Total Other					\$13.00
Total Cost					\$63.05
Specific Service Charge Value Requested - Round to nearest \$5					\$65.00

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts (No changes)

Specific Service Charge Description:		\$165 Specific Service Charge Calculation			
Used For:					
Collection of account charge - no disconnection - after regular hours					
Service call - after regular hours					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00	0.6		\$13.80
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00			
O	Direct Labour (field staff) Overtime 2hr min	27.00	2	2	\$108.00
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$36.54
Total Labour Cost					\$158.34
O	Small Vehicle Time	10.00	0.3		\$3.00
T	Large Vehicle Time	42.00			
H	Other: Material				
E	Contract				
R	Other	3.00			\$3.00
Total Other					\$6.00
Total Cost					\$164.34
Specific Service Charge Value Requested - Round to nearest \$5					\$165.00

Assumes 1 person - One visit on overtime & minimum 2 hr call out

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$185 Specific Service Charge Calculation			
Used For:					
Disconnect/Reconnect at meter - after regular hours					
Install/Remove load control device - after regular hours					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00	0.5		\$11.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	0.5		\$13.50
O	Direct Labour (field staff) Overtime 2hr min	27.00	2	2	\$108.00
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$39.90
	Total Labour Cost				\$172.90
O	Small Vehicle Time	10.00	1		\$10.00
T	Large Vehicle Time	42.00			
H	Other: Material				
E	Contract				
R	Other	2.00			\$2.00
	Total Other				\$12.00
Total Cost					\$184.90
	Specific Service Charge Value Requested - Round to nearest \$5				\$185.00

Assumes 1 person - One visit on overtime & minimum 2 hr call out

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$185 Specific Service Charge Calculation- 2 Person Line Crew			
Used For:					
Disconnect/Reconnect at pole - during regular hours					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00	0.5		\$11.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	3		\$81.00
O	Direct Labour (field staff) Overtime 2hr min	27.00		2	
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$27.75
Total Labour Cost					\$120.25
O	Small Vehicle Time	10.00			
T	Large Vehicle Time	42.00	1.5		\$63.00
H	Other: Material				
E	Contract				
R	Other	2.00			\$2.00
Total Other					\$65.00
Total Cost					\$185.25
Specific Service Charge Value Requested - Round to nearest \$5					\$185.00

Assumes 2 person line crew

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$415 Specific Service Charge Calculation			
Used For:					
Disconnect/Reconnect at pole - after regular hours					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00	0.5		\$11.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	1.5		\$40.50
O	Direct Labour (field staff) Overtime 2hr min	27.00	4	2	\$216.00
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$80.40
Total Labour Cost					\$348.40
O	Small Vehicle Time	10.00			
T	Large Vehicle Time	42.00	1.5		\$63.00
H	Other: Material				
E	Contract				
R	Other	2.00			\$2.00
Total Other					\$65.00
Total Cost					\$413.40
Specific Service Charge Value Requested - Round to nearest \$5					\$415.00

Assumes 2 person line crew - One visit on overtime & minimum 2 hr call out

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$300 Specific Service Charge Calculation			
Used For:					
Temporary service install & remove - underground - no transformer					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00			\$148.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	5.5		
O	Direct Labour (field staff) Overtime	27.00			
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$44.55
Total Labour Cost					\$193.05
O	Small Vehicle Time	10.00	1.5		\$15.00
T	Large Vehicle Time	42.00	2		\$84.00
H	Other: Material	5.00			\$5.00
E	Contract				
R	Other	3.00			\$3.00
Total Other					\$107.00
Total Cost					\$300.05
Specific Service Charge Value Requested - Round to nearest \$5					\$300.00

Assumes 1.5 hours for engineering plus 2 people 2 hours each to install/remove



Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$500 Specific Service Charge Calculation			
Used For:					
Temporary service install & remove - overhead - no transformer					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00			
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	7.5		\$202.50
O	Direct Labour (field staff) Overtime	27.00			
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$60.75
Total Labour Cost					\$263.25
O	Small Vehicle Time	10.00	1.5		\$15.00
T	Large Vehicle Time	42.00	3		\$126.00
H	Other: Material	95.00			\$95.00
E	Contract				
R	Other	3.00			\$3.00
Total Other					\$239.00
Total Cost					\$502.25
Specific Service Charge Value Requested - Round to nearest \$5					\$500.00

Assumes 1.5 hours for engineering plus 2 people 3 hours each to install/remove

Schedule 11-2: Specific Service Charges: Standard Formula and Amounts

Specific Service Charge Description:		\$1000 Specific Service Charge Calculation			
Used For:					
Temporary service install & remove - overhead - with transformer					
		Rate/Amount	Hours/Units	O/T Factor	Calculated Cost
L	Direct Labour (inside staff) Straight Time	23.00			\$418.50
A	Direct Labour (inside staff) Overtime				
B	Direct Labour (field staff) Straight Time	27.00	15.5		
O	Direct Labour (field staff) Overtime	27.00			
U	Other Labour (Specify)				
R	Payroll Burden %	30%			\$125.55
Total Labour Cost					\$544.05
O	Small Vehicle Time	10.00	1.5		\$15.00
T	Large Vehicle Time	42.00	7		\$294.00
H	Other: Material	145.00			\$145.00
E	Contract				
R	Other	3.00			\$3.00
Total Other					\$457.00
Total Cost					\$1,001.05
Specific Service Charge Value Requested - Round to nearest \$5					\$1,000.00

Assumes 1.5 hours for engineering plus 2 people 7 hours each to install/remove

### ***Schedule 11-3: Specific Service Charges: Revenue***

<b>Rate Code</b>	<b>Description</b>	<b>Amount</b>	<b>2002 Volume</b>	<b>2003 Volume</b>	<b>2004 Volume</b>	<b>3-Year Average</b>	<b>Revenue</b>
1	Arrears certificate	\$15					
2	Statement of account	\$15					
3	Pulling post dated cheques	\$15					
4	Duplicate invoices for previous billing	\$15					
5	Request for other billing information	\$15					
6	Easement letter	\$15					
7	Income tax letter	\$15					
8	Notification charge	\$15					
9	Account history	\$15					
10	Credit reference/credit check (plus credit agency costs)	\$15					
11	Returned cheque charge (plus bank charges)	\$15					
12	Charge to certify cheque	\$15					
13	Legal letter charge	\$15					
14	Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$30					
15	Special meter reads	\$30					

Rate Code	Description	Amount	2002 Volume	2003 Volume	2004 Volume	3-Year Average	Revenue
16	Collection of account charge - no disconnection	\$30					
17	Collection of account charge - no disconnection - after regular hours	\$165					
18	Disconnect/Reconnect at meter - during regular hours	\$65					
19	Install/Remove load control device - during regular hours	\$65					
20	Disconnect/Reconnect at meter - after regular hours	\$185					
21	Install/Remove load control device - after regular hours	\$185					
22	Disconnect/Reconnect at pole - during regular hours	\$185					
23	Disconnect/Reconnect at pole - after regular hours	\$415					
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$30					
25	Service call - customer-owned equipment	\$30					
26	Service call - after regular hours	\$165					
27	Temporary service install & remove - overhead - no transformer	\$500					
28	Temporary service install & remove - underground - no transformer	\$300					
29	Temporary service install & remove - overhead - with transformer	\$1,000					
30	Specific Charge for Access to the Power Poles \$/pole/year	\$22.35					

Rate Code	Description	Amount	2002 Volume	2003 Volume	2004 Volume	3-Year Average	Revenue
<b>Additional Charges - be Specific</b>							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
					<b>Total SSC Revenue</b>		
	<b>Revenue from Late Payment Charges</b>						
<b>Total SSC Revenue</b>							
<b>Revenue from Late Payment Charges</b>							
<b>Total</b>							

## **Schedule 15-1: Service Quality and Reliability Performance 2002 to 2004**

### **Service Quality and Reliability Performance**

A distributor is required to provide its summary annual performance for the years 2002 to 2004 inclusive for the reported service quality and reliability indicators. These statistics are the same as the annual statistics from a distributor's RRR section 2.1.4 filing for each report year. Where there have been changes in a distributor's structure, due to a merger, acquisition, or divestiture, the distributor is requested to provide its performance according to its actual structure at the time of its RRR filing. This may require the distributor to report the information on a separate schedule.

#### **Service Quality Indicators**

##### **1a. Connection of New Services – Low Voltage**

*Standard: 90% or better*

2002	2003	2004
100%	100%	100%

##### **1b Connection of New Services – High Voltage**

*Standard: 90% or better*

2002	2003	2004
0	0	0

##### **2 Underground Cable Locates**

*Standard: 90% or better*

2002	2003	2004
100%	100%	100%

##### **3 Appointments Met**

*Standard: 90% or better*

2002	2003	2004
100%	100%	100%

4 Telephone Accessibility (Telephone Service Factor)

*Standard: 65% or better*

2002	2003	2004
100%	0	100%

5 Written Responses to Enquiries

*Standard: 80% or better*

2002	2003	2004
100%	100%	100%

6a Emergency Response - Urban

*Standard: 80% or better*

2002	2003	2004
100%	100%	100%

6b Emergency Response - Rural

*Standard: 80% or better*

2002	2003	2004
100%	0	100%

**Reliability Indicators**

7 SAIDI (System Average Interruption Duration Index)

*Standard: Within the range of performance over the previous 3 years*

2002	2003	2004
0.007483	0.029994	0.039045

8 SAIFI (System Average Interruption Frequency Index)

*Standard: Within the range of performance over the previous 3 years*

2002	2003	2004
0.06574	0.008489	0.022311

9 CAIDI (Customer Average Interruption Duration Index)

*Standard: Within the range of performance over the previous 3 years*

2002	2003	2004
0.114	3.533	1.75

## MANAGER'S SUMMARY

# Atikokan Hydro Inc.

RP-2005-0020

EB-2005-0335

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

**AND IN THE MATTER OF** an Application by Atikokan Hydro Inc. for appropriate distribution rates considering PILS, Regulatory Asset recovery, April 1, 2006 Distribution Rate Adjustments in accordance with the Filing Guidelines issued by the Ontario Energy Board

### Introduction

- 1.1 Atikokan Hydro Inc. (the "Company") is a licensed electricity distribution business operating in the Township of Atikokan. There are no bordering LDCs to the North, West, or South for 60 to 200 km, and Hydro One provides a single phase radial feeder that actually enters the Eastern portion of the township.
- 1.2 As will be evidenced in the audited financial statements, Atikokan Hydro Inc. is facing financial distress. This has been caused by the resulting present rate structure being based on 1999 data as well as the fact that the LDC is shrinking both in load and number of customers.
- 1.3 The Company has had to suspend payments to its shareholder in order to finance the legislated wholesale metering installation costs. Neither the company nor the shareholder were able to borrow money from the banks.
- 1.4 The Company submits this Application which includes the 2006 EDR Model version 2.1 documentation setting of rates effective April 1, 2006 to reflect the needs of the market place and the sustainability of the Company.
- 1.5 The open model of the EDR workbook is attached as we could not get the locked model populated and have the application arrive on time.

## 2. Rate Adjustment Model

The following information summarizes the output of the RAM analysis.

### 2.1 Sheet 1-1 General

This sheet was completed as per instructions



2.2 Sheet 2-1 *Trial Balance Data*

As per the instructions issued by the Board, the trial balance data was input from company records

2.3 Sheet 2-2 *Unadjusted Accounting Data*

As per the instructions issued by the Board.

Sheet ADJ 1 *Rate Base – Tier 1*

The cost of wholesale meters was added in this sheet in order to record the expenditure and will be considered further on.

Sheet ADJ 1a *Rate Base – Tier 1*

The Cost of wholesale meters was added to reflect a major investment

Sheet ADJ3 *Distribution Expenses – Tier 1*

Adjustment for pensions, insurance, etc

Sheet ADJ3a *Distribution Expenses – Tier 1*

A 2003 write off of a major customer was included at this point because the expense was unusual, material and significant.

Sheet ADJ3b *Distribution Expenses – Tier 1*

The amortization class was added to the meters.

Sheet ADJ4 *Distribution Expenses – Tier 2*

No action required

Sheet ADJ5 *Specific Distribution Expenses*

Bad Debt expense was confirmed.

Sheet ADJ6 *Revenue Amounts Tier 1*

No action required

<u>Sheet 2-4</u>	<u>Adjusted Accounting Data</u> \$37,620 was removed from account 4090 as it reflects RRA collected. It is added to 4080 on this sheet as it negatively effects revenue requirements if left where it is. The appropriate account will be determined, and company records adjusted. \$83,547.00 was removed from account 4024 as it contained collected BPPR value. This was transferred to 4080 on this sheet only to mitigate the negative impact on the Revenue Requirement. A more appropriate account will be used to record this amount in company records.
<u>Sheet 2-5</u>	<u>Capital Expenditures</u>
<u>Sheet 2-6</u>	No action required <u>Other Employee Compensation</u> The correct payroll data was entered
<u>Sheet 3-1</u>	<u>Rate Base</u> No Action Required
<u>Sheet 3-2</u>	<u>Capitol (Input)</u> The Utilities ROE or 9% was input
<u>Sheet 3-3</u>	<u>Capital Structure</u> The debt equity amounts were entered to reflect our position.
<u>Sheet 3-4</u>	<u>Weighted Debt Cost</u> The shareholder was identified and amounts entered.
<u>Sheet 4-1</u>	<u>Data for Pils Model</u> No Action required.
<u>Sheet 4-2</u>	<u>Output from PILS Model</u> A zero amount was entered. We have lost significant amounts since the market opened and have a loss carry forward.

Sheet 5-1                      Service Revenue Requirement

No Action required

Sheet 5-2                      Specific Service Charges

Specific Service Charges are carried forward at existing approved rates. Rates that are higher than the standard amount were justified to represent actual cost during the original approval process.

Sheet 5-3                      Other Regulated Charges

No Further Action Required

Sheet 5-4                      CDM

No further action at this time. We are still collecting money to implement the 2005 approved plans. Once results are analyzed, we will consider future options.

Sheet 5-5                      Base Revenue Requirement

No further Action required at this time

Sheet 6-1                      Customer Classes

Appropriate customer information was added to reflect our customer base.

Sheet 6-2                      Demand Rates

Historical Data was entered to reflect our load patterns.

Sheet 6-3                      Transformer Ownership

The Kw fields were deleted to remove transformer allowance from our rate base. The logic for this is that the 60 cent per KW as proposed is almost double our volumetric rate. We, in effect are paying to have a customer. This lack of income will then be born by the rest of the customer classes, with no benefit to them.

The existing transformers are from customers who have owned their transformers for 25 years or more [exception possibly of two customers who have only

owned their present transformers for five years]. This would indicate that the transformers are fully depreciated by the customer.

We indicated to the board that we would not be able to continue to allow transformer allowance in April of 2004. We provided documentation at that time, and have not received a response.

We propose that we drop all transformer credits, or would propose a credit of 10% of the volumetric Kw charge.

Sheet 7-1

Allocation

No further action required

Sheet 7-2

Allocation – Low Voltage Wheeling Costs

Not Applicable.

Sheet 7-3

Allocation CDM

No action required

Sheet 8-1

Rates – Base Revenue Requirement

No Action required

Sheet 8-2

Rates – Low Voltage Wheeling

No Action Required

Sheet 8-3

Rates – CDM

No action required

Sheet 8-4

Rate Riders – Regulatory Assets

Calculations from “electricity –regulatory asset – recovery worksheet” were input.

Sheet 8-5

Distribution Rates

No action required

Sheet 8-6

Retail Transmission Rates

Existing rates were input to allow adjustment to occur to better reflect amounts being billed.

Sheet 8-7Other Chgs, Commod

With the installation of the new wholesale metering at the source of supply [Moose Lake TS], the loss factor needs to be adjusted. At market opening, the local distribution loss was missed during rate settings. The 1.0392 factor was an OEB approved loss calculated to cover the loss on the 44 Kv sub transmission lines. Our MSP has run tests to compare the Moose Lake meters with the old totalized system, and found the 1.0392 factor to be accurate. The 2004 year end calculations show a 0.0377 loss factor. This factor is applied to all classes except the Intermediate class customer. This customer is exempt, because the 1.0392 factor is accurate to the customer substation, and there are no distribution losses after the substation.

Sheet 9-1Bill Impacts [Monthly Consumption]

The only rate impacts greater than 10% of the distribution rates occur in academic accounts. We do not have customers with monthly consumptions low enough to be effected. No mitigation is required.

Sheet 9-2Bill Impacts %

The only rate impacts greater than 10% of the distribution rates occur in academic accounts. We do not have customers with monthly consumptions low enough to be effected. No mitigation is required.

Sheet 9-1Alt Impacts

The only rate impacts greater than 10% of the distribution rates occur in academic accounts. We do not have customers with monthly consumptions low enough to be effected. No mitigation is required.

Sheet 9-1Alt Impacts

The only rate impacts greater than 10% of the distribution rates occur in academic accounts. We do not have customers with monthly consumptions low enough to be effected. No mitigation is required.

Sheets 10-1, 10-2, 10-3Rate Schedule Part 1, 2 and 3

The rates produced are consistent with the input and were check on a regular basis as they were being created.

Sheet 10-4Distribution Rates - Reconciled

The reconciliation would appear to support the existing rate structure as meeting the revenue requirements of the LDC.

The Company currently uses three rate classes for the purpose of rates and billing as shown on the table below. It has been determined that there are no customer classes showing significant bill impacts which the Company would consider to be greater than 10% total bill increase.

**Monthly Rate Impacts Based On Sheet # 9-1 of the 2006 EDR Model**

Rate Class	Consumption	Increase	
		\$ Amount	Percent
Residential	1000 kWh	3.42	6.43
General Service <50 kW	2000 kWh	6.29	6.7
General Service > 50 kW	100 kW 40000 kWh	-33.29	-8.37
Intermediate	3000 kW 1000000 kwh	-3734.28	-17.24

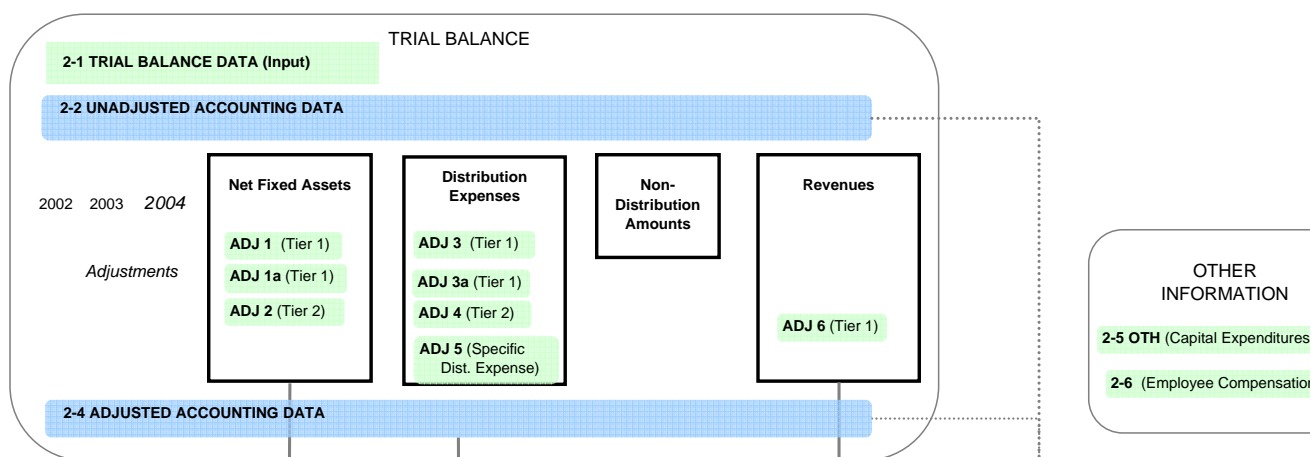
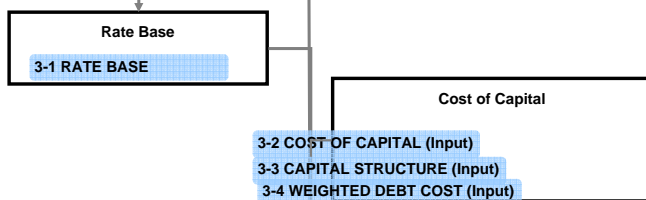
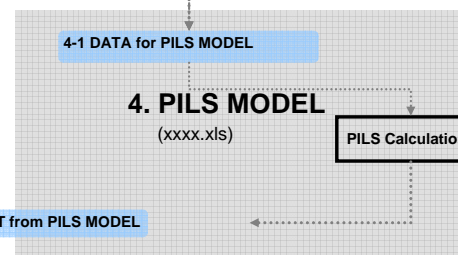
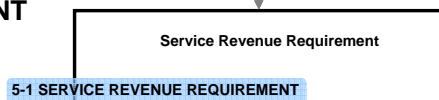
Signed this 3<sup>rd</sup> day of October, 2005 at Atikokan by:

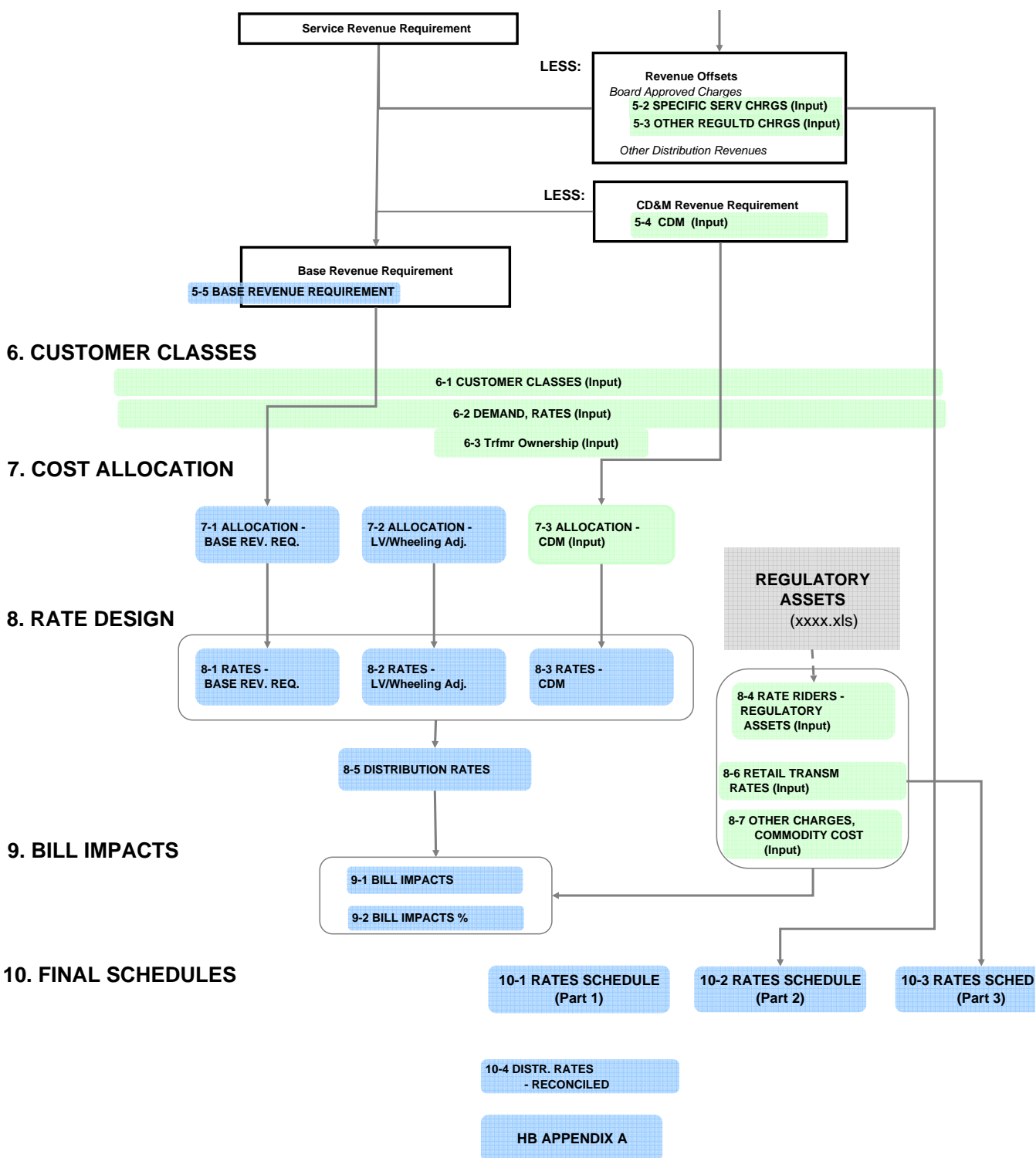
\_\_\_\_\_  
 Wilfred Thorburn  
 CEO/Secretary-Treasurer  
 Atikokan Hydro





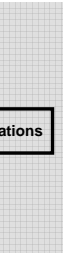


**2006 EDR MODEL OVERVIEW***Click on Shaded Areas to follow link to corresponding Sheet***1. GENERAL****1-1 GENERAL (Input)****2. FINANCIAL DATA****3. RATE BASE****5. REVENUE REQUIREMENT**

**2006 EDR MODEL OVERVIEW***Click on Shaded Areas to follow link to corresponding Sheet*



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EDULE



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

[to Overview](#)

## 1-1 GENERAL (Input)

*Enter general information related to the Application*

Version:	2.1
Name of Applicant	Atikokan Hydro Inc.
License Number	Ed-2003-0001
File Number(s)	
Contact:	
Name	Wilf Thorburn
e-mail	<a href="mailto:wilf.thorburn@athydro.com">wilf.thorburn@athydro.com</a>
telephone	807-597-6600
Date of Application:	October 3, 2005

The following questions relate to the applicability of the EDR 2006 Model's components and will help define the Model Navigation. Although, the answers can be updated at any time it will be more efficient to determine the correct responses before proceeding to use the Model.

PLEASE ANSWER EACH QUESTION USING THE "INPUT" BUTTONS ON THE LEFT.

	Yes/No	
<b>Unadjusted Option:</b> Will you be submitting your application using unadjusted amounts?	No	
<b>Tier 2 Adjustments:</b> Will the application include Tier 2 adjustments.?	No	<a href="#">to Sheet ADJ 2</a>
		<a href="#">to Sheet ADJ 4</a>
Are you required to change your rate structure for Unmetered Scattered Loads? ( <a href="#">Handbook 10.2</a> )	No	
Do you give an allowance for Transformer Ownership? ( <a href="#">Handbook 10.4</a> )	Yes	
<b>Service Territories</b> with Differerent Rates for Similar Customers?	No	<a href="#">to Sheet 6-1</a>
Enter the Number of Services Territories for Similar Customers.	1	
If applicable, does this Application request <b>Harmonization</b> ?	No	
<b>Revised Retail Transmission Rates:</b>		
Network	Yes	
Connection	Yes	



## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
-------------------	---------------------	---------------------	---------------------

### DETAILED INPUT:

1005	Cash
1010	Cash Advance and Working Funds
1020	
1030	
1040	
1060	
1070	
1100	Customer Accounts Receivable
1102	
1104	Accounts Receivable - Recoverables
1105	Accounts Receivable - Employee Computer Purchases
1110	Other Accounts Receivable
1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Account
1140	
1150	
1170	
1180	Prepayments
1190	
1200	
1210	
1305	
1330	Materials & Supplies (Inventory)
1340	
1350	Other Materials & Supplies
1405	
1408	
1410	
1415	
1425	
1445	
1455	
1460	
1465	
1470	
1475	
1480	
1485	
1490	
1505	
1508	Other Regulatory Assets
1510	
1515	
1516	
1518	
1520	Power Purchase Variance Account
1525	
1530	
1540	
1545	
1548	
1560	
1562	

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

[ok](#)[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
1563			
1565			
1570			
1571			
1572			
1574			
1580	RSVAWMS		
1582			
1584	RSVANW		
1586	RSVACN		
1588	RSVAPOWER		
1590	Recovery of Regulatory Asset Balance		
1605	Electric Plant in Service - Control Account		
1606	Organization		
1608			
1610			
1615			
1616			
1620			
1630			
1635			
1640			
1645			
1650			
1655			
1660			
1665			
1670			
1675			
1680			
1685			
1705			
1706			
1708			
1710			
1715			
1720			
1725	Poles and Fixtures		
1730			
1735			
1740			
1745			
1805			
1806			
1808			
1810			
1815			
1820	Distribution Station Equipment - Normally Primary		
1825			
1830	Poles, Towers and Fixtures		
1835			
1840			
1845			
1850	Line Transformers		
1855			
1860	Meters		



## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
1865			
1870			
1875			
1905	Land		
1906			
1908	Buildings and Fixtures		
1910			
1915	Office Furniture and Equipment		
1920	Computer Equipment - Hardware		
1925	Computer Software		
1930	Transportation Equipment		
1935			
1940	Tools, Shop and Garage Equipment		
1945			
1950			
1955			
1960			
1965			
1970			
1975			
1980			
1985			
1990			
1995			
2000			
2010			
2020			
2030			
2040			
2050			
2055			
2060			
2065			
2070			
2075			
2105	Accumulated Amortization of Electric Utility Plant		
2120			
2140			
2160			
2180			
2205	Accounts Payable		
2208			
2210	Current Portion of Customer Deposits		
2215			
2220	Misc. Current and Accrued Liabilities		
2225			
2240			
2242			
2250			
2252			
2254			
2256			
2260			
2262			
2264			
2268			



**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

**ok**[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
2270			
2272			
2285			
2290	Commodity Taxes		
2292			
2294			
2296			
2305			
2306			
2308			
2310			
2315			
2320			
2325			
2330			
2335	Long Term Customer Deposits		
2340			
2345			
2348			
2350			
2405			
2410			
2415			
2425	Other Deferred Credits		
2435			
2505			
2510			
2515			
2520			
2525	Term Bank Loan - Long Term		
2530			
2550			
3005	Common Shares Issued		
3008			
3010			
3020			
3022			
3026			
3030			
3035			
3040			
3045	Unappropriated Retained Earnings		
3046	Balance Transferred from Income		
3047			
3048			
3049			
3055	Adjustment to Retained Earnings		
3065			
4006	Residential Energy Sales		
4010			
4015			
4020	Energy Sales to Large Users		
4025	Street Lighting Energy Sales		
4030	Sentinel Lighting Energy Sales		
4035	General Energy Sales		
4040			



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
4045			
4050	Revenue Adjustment		
4055			
4060			
4062	Billed WMS		
4064			
4066	Billed NW		
4068	Billed CN		
4080	Distribution Services Revenue		
4082			
4084			
4085	Rural Rate Assistance Revenue		
4105			
4110			
4205			
4210	Rent from Electric Property		
4215			
4220			
4225	Late Payment Charges		
4230			
4235	Miscellaneous Service Revenue		
4240	BPPR (Provision for Rate Refund)		
4245			
4305			
4310			
4315			
4320			
4325			
4330			
4335			
4340			
4345			
4350			
4355			
4360	Loss on Disposition of Utility and Other Property		
4365			
4370			
4375			
4380			
4385			
4390	Miscellaneous Non-Operating Income		
4395			
4398			
4405	Interest and Dividend Income		
4415			
4505			
4510			
4515			
4520			
4525			
4530			
4535			
4540			
4545			
4550			
4555			

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

[ok](#)[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
4560			
4565			
4605			
4610			
4615			
4620			
4625			
4630			
4635			
4640			
4705	Power Purchased		
4708	Charges - WMS		
4710	Cost of Power Adjustments		
4712	Charges One-Time		
4714	Charges - NW		
4715			
4716	Charges - CN		
4720	Other Expenses		
4725			
4730	Rural Rate Assistance Expense		
4805			
4810			
4815			
4820			
4825			
4830			
4835			
4840			
4845			
4850			
4905			
4910			
4916			
4930			
4935			
4940			
4945			
4950			
4960			
4965			
5005			
5010			
5012			
5014			
5015	Transformer Station Equipment - Operation Supplies		
5016	Distribution Station Equipment - Operation Labour		
5017	Distribution Station Equipment - Operation Supplies		
5020	Overhead Distribution Lines & Feeders - Operation Labour		
5025	Overhead Distribution Lines & Feeders- Operation Supplies		
5030	Overhead Subtransmission Feeders Operation		
5035	Overhead Distribution Transformers Operation		
5040			
5045			
5050			
5055			
5060			



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
5065	Meter Expense		
5070			
5075			
5085			
5090			
5095	Overhead Distribution Lines & Feeders - Rental Paid		
5096	Other Rent		
5105			
5110			
5112			
5114	Maintenance of Distribution Station Equipment		
5120	Maintenance of Poles, Towers & Fixtures		
5125	Maintenance of Overhead Conductors & Devices		
5130	Maintenance of Overhead Services		
5135	Overhead Distribution Lines & Feeders - Right of Way		
5145			
5150			
5155			
5160	Maintenance of Line Transformers		
5165			
5170			
5172			
5175	Maintenance of Meters		
5178			
5185			
5186			
5190			
5192			
5195			
5205			
5210			
5215			
5305			
5310	Meter Reading Expense		
5315	Customer Billing		
5320	Collecting		
5325	Collecting - Cash Over & Short		
5330	Collection Charges		
5335	Bad Debt Expenses		
5340	Miscellaneous Customer Accounts Expense		
5405			
5410			
5415			
5420			
5425			
5505			
5510			
5515			
5520			
5605	Executive Salaries & Expenses		
5610	Management Salaries & Expenses		
5615	General Administrative Salaries & Expenses		
5620	Office Supplies & Expenses		
5625			
5630	Outside Services Employed		
5635	Property Insurance		



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

[to Overview](#)

Account Number	Account Description	2002 Total \$	2003 Total \$
5640			
5645	Employee Pensions (Employer Portion)		
5650			
5655	Regulatory Expenses		
5660	General Advertising Expenses		
5665	Miscellaneous General Expenses		
5670	Rent		
5675	Maintenance of General Plant		
5680	Electrical Safety Authority Fees		
5685			
5705	Amortization Expense - Property, Plant and Equipment		
5710			
5715			
5720			
5725			
5730			
5735			
5740			
6005	Interest on Long Term Debt		
6010			
6015			
6020			
6025			
6030			
6035	Other Interest Expense		
6040			
6042			
6045			
6105			
6110			
6115			
6205			
6210			
6215			
6225			
6305			
6310	Extraordinary Deductions		
6315			
6405			
6410			
6415			
Total (\$) Value		0.00	0.00
Accounts 1605 and 3046		0.00	0.00
Total Net of account 1605 and 3046		0.00	0.00



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2004 Total
		\$

#### DETAILED INPUT:

1005	Cash	ok	1005
1010	Cash Advance and Working Funds	ok	1010
1020		ok	1020
1030		ok	1030
1040		ok	1040
1060		ok	1060
1070		ok	1070
1100	Customer Accounts Receivable	ok	1100
1102		ok	1102
1104	Accounts Receivable - Recoverables	ok	1104
1105	Accounts Receivable - Employee Computer Purchases	ok	1105
1110	Other Accounts Receivable	ok	1110
1120	Accrued Utility Revenues	ok	1120
1130	Accumulated Provision for Uncollectible Account	ok	1130
1140		ok	1140
1150		ok	1150
1170		ok	1170
1180	Prepayments	ok	1180
1190		ok	1190
1200		ok	1200
1210		ok	1210
1305		ok	1305
1330	Materials & Supplies (Inventory)	ok	1330
1340		ok	1340
1350	Other Materials & Supplies	ok	1350
1405		ok	1405
1408		ok	1408
1410		ok	1410
1415		ok	1415
1425		ok	1425
1445		ok	1445
1455		ok	1455
1460		ok	1460
1465		ok	1465
1470		ok	1470
1475		ok	1475
1480		ok	1480
1485		ok	1485
1490		ok	1490
1505		ok	1505
1508	Other Regulatory Assets	ok	1508
1510		ok	1510
1515		ok	1515
1516		ok	1516
1518		ok	1518
1520	Power Purchase Variance Account	ok	1520
1525		ok	1525
1530		ok	1530
1540		ok	1540
1545		ok	1545
1548		ok	1548
1560		ok	1560
1562		ok	1562

**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

**ok**

Account Number	Account Description	2004 Total		
		\$		
1563			ok	1563
1565			ok	1565
1570			ok	1570
1571			ok	1571
1572			ok	1572
1574			ok	1574
1580	RSVAWMS		ok	1580
1582			ok	1582
1584	RSVANW		ok	1584
1586	RSVACN		ok	1586
1588	RSVAPOWER		ok	1588
1590	Recovery of Regulatory Asset Balance		ok	1590
1605	Electric Plant in Service - Control Account		ok	1605
1606	Organization		ok	1606
1608			ok	1608
1610			ok	1610
1615			ok	1615
1616			ok	1616
1620			ok	1620
1630			ok	1630
1635			ok	1635
1640			ok	1640
1645			ok	1645
1650			ok	1650
1655			ok	1655
1660			ok	1660
1665			ok	1665
1670			ok	1670
1675			ok	1675
1680			ok	1680
1685			ok	1685
1705			ok	1705
1706			ok	1706
1708			ok	1708
1710			ok	1710
1715			ok	1715
1720			ok	1720
1725	Poles and Fixtures		ok	1725
1730			ok	1730
1735			ok	1735
1740			ok	1740
1745			ok	1745
1805			ok	1805
1806			ok	1806
1808			ok	1808
1810			ok	1810
1815			ok	1815
1820	Distribution Station Equipment - Normally Primary		ok	1820
1825			ok	1825
1830	Poles, Towers and Fixtures		ok	1830
1835			ok	1835
1840			ok	1840
1845			ok	1845
1850	Line Transformers		ok	1850
1855			ok	1855
1860	Meters		ok	1860



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2004 Total	
		\$	
1865			ok 1865
1870			ok 1870
1875			ok 1875
1905	Land		ok 1905
1906			ok 1906
1908	Buildings and Fixtures		ok 1908
1910			ok 1910
1915	Office Furniture and Equipment		ok 1915
1920	Computer Equipment - Hardware		ok 1920
1925	Computer Software		ok 1925
1930	Transportation Equipment		ok 1930
1935			ok 1935
1940	Tools, Shop and Garage Equipment		ok 1940
1945			ok 1945
1950			ok 1950
1955			ok 1955
1960			ok 1960
1965			ok 1965
1970			ok 1970
1975			ok 1975
1980			ok 1980
1985			ok 1985
1990			ok 1990
1995			ok 1995
2000			ok 2000
2010			ok 2010
2020			ok 2020
2030			ok 2030
2040			ok 2040
2050			ok 2050
2055			ok 2055
2060			ok 2060
2065			ok 2065
2070			ok 2070
2075			ok 2075
2105	Accumulated Amortization of Electric Utility Plant		ok 2105
2120			ok 2120
2140			ok 2140
2160			ok 2160
2180			ok 2180
2205	Accounts Payable		ok 2205
2208			ok 2208
2210	Current Portion of Customer Deposits		ok 2210
2215			ok 2215
2220	Misc. Current and Accrued Liabilities		ok 2220
2225			ok 2225
2240			ok 2240
2242			ok 2242
2250			ok 2250
2252			ok 2252
2254			ok 2254
2256			ok 2256
2260			ok 2260
2262			ok 2262
2264			ok 2264
2268			ok 2268



**2-1 TRIAL BALANCE DATA (Input)**

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

**ok**

Account Number	Account Description	2004 Total		
		\$		
2270			ok	2270
2272			ok	2272
2285			ok	2285
2290	Commodity Taxes		ok	2290
2292			ok	2292
2294			ok	2294
2296			ok	2296
2305			ok	2305
2306			ok	2306
2308			ok	2308
2310			ok	2310
2315			ok	2315
2320			ok	2320
2325			ok	2325
2330			ok	2330
2335	Long Term Customer Deposits		ok	2335
2340			ok	2340
2345			ok	2345
2348			ok	2348
2350			ok	2350
2405			ok	2405
2410			ok	2410
2415			ok	2415
2425	Other Deferred Credits		ok	2425
2435			ok	2435
2505			ok	2505
2510			ok	2510
2515			ok	2515
2520			ok	2520
2525	Term Bank Loan - Long Term		ok	2525
2530			ok	2530
2550			ok	2550
3005	Common Shares Issued		ok	3005
3008			ok	3008
3010			ok	3010
3020			ok	3020
3022			ok	3022
3026			ok	3026
3030			ok	3030
3035			ok	3035
3040			ok	3040
3045	Unappropriated Retained Earnings		ok	3045
3046	Balance Transferred from Income		ok	3046
3047			ok	3047
3048			ok	3048
3049			ok	3049
3055	Adjustment to Retained Earnings		ok	3055
3065			ok	3065
4006	Residential Energy Sales		ok	4006
4010			ok	4010
4015			ok	4015
4020	Energy Saels to Large Users		ok	4020
4025	Street Lighting Energy Sales		ok	4025
4030	Sentinel Lighting Energy Sales		ok	4030
4035	General Energy Sales		ok	4035
4040			ok	4040



# EDR 2006 MODEL (ver. 2.1)

## Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

### 2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2004 Total		
		\$		
4045			ok	4045
4050	Revenue Adjustment		ok	4050
4055			ok	4055
4060			ok	4060
4062	Billed WMS		ok	4062
4064			ok	4064
4066	Billed NW		ok	4066
4068	Billed CN		ok	4068
4080	Distribution Services Revenue		ok	4080
4082			ok	4082
4084			ok	4084
4085	Rural Rate Assistance Revenue		not ok	4090
4105			ok	4105
4110			ok	4110
4205			ok	4205
4210	Rent from Electric Property		ok	4210
4215			ok	4215
4220			ok	4220
4225	Late Payment Charges		ok	4225
4230			ok	4230
4235	Miscellaneous Service Revenue		ok	4235
4240	BPPR (Provision for Rate Refund)		ok	4240
4245			ok	4245
4305			ok	4305
4310			ok	4310
4315			ok	4315
4320			ok	4320
4325			ok	4325
4330			ok	4330
4335			ok	4335
4340			ok	4340
4345			ok	4345
4350			ok	4350
4355			ok	4355
4360	Loss on Disposition of Utility and Other Property		ok	4360
4365			ok	4365
4370			ok	4370
4375			ok	4375
4380			ok	4380
4385			ok	4385
4390	Miscellaneous Non-Operating Income		ok	4390
4395			ok	4395
4398			ok	4398
4405	Interest and Dividend Income		ok	4405
4415			ok	4415
4505			ok	4505
4510			ok	4510
4515			ok	4515
4520			ok	4520
4525			ok	4525
4530			ok	4530
4535			ok	4535
4540			ok	4540
4545			ok	4545
4550			ok	4550
4555			ok	4555



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2004 Total	
		\$	
4560			ok 4560
4565			ok 4565
4605			ok 4605
4610			ok 4610
4615			ok 4615
4620			ok 4620
4625			ok 4625
4630			ok 4630
4635			ok 4635
4640			ok 4640
4705	Power Purchased		ok 4705
4708	Charges - WMS		ok 4708
4710	Cost of Power Adjustments		ok 4710
4712	Charges One-Time		ok 4712
4714	Charges - NW		ok 4714
4715			ok 4715
4716	Charges - CN		ok 4716
4720	Other Expenses		ok 4720
4725			ok 4725
4730	Rural Rate Assistance Expense		ok 4730
4805			ok 4805
4810			ok 4810
4815			ok 4815
4820			ok 4820
4825			ok 4825
4830			ok 4830
4835			ok 4835
4840			ok 4840
4845			ok 4845
4850			ok 4850
4905			ok 4905
4910			ok 4910
4916			ok 4916
4930			ok 4930
4935			ok 4935
4940			ok 4940
4945			ok 4945
4950			ok 4950
4960			ok 4960
4965			ok 4965
5005			ok 5005
5010			ok 5010
5012			ok 5012
5014			ok 5014
5015	Transformer Station Equipment - Operation Supplies		ok 5015
5016	Distribution Station Equipment - Operation Labour		ok 5016
5017	Distribution Station Equipment - Operation Supplies		ok 5017
5020	Overhead Distribution Lines & Feeders - Operation Labour		ok 5020
5025	Overhead Distribution Lines & Feeders- Operation Supplies		ok 5025
5030	Overhead Subtransmission Feeders Operation		ok 5030
5035	Overhead Distribution Transformers Operation		ok 5035
5040			ok 5040
5045			ok 5045
5050			ok 5050
5055			ok 5055
5060			ok 5060



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description	2004 Total		
		\$		
5065	Meter Expense		ok	5065
5070			ok	5070
5075			ok	5075
5085			ok	5085
5090			ok	5090
5095	Overhead Distribution Lines & Feeders - Rental Paid		ok	5095
5096	Other Rent		ok	5096
5105			ok	5105
5110			ok	5110
5112			ok	5112
5114	Maintenance of Distribution Staion Equipment		ok	5114
5120	Maintenance of Poles, Towers & Fixtures		ok	5120
5125	Maintenance of Overhead Conductors & Devices		ok	5125
5130	Maintenance of Overhead Services		ok	5130
5135	Overhead Distribution Lines & Feeders - Right of Way		ok	5135
5145			ok	5145
5150			ok	5150
5155			ok	5155
5160	Maintenance of Line Transformers		ok	5160
5165			ok	5165
5170			ok	5170
5172			ok	5172
5175	Maintenance of Meters		ok	5175
5178			ok	5178
5185			ok	5185
5186			ok	5186
5190			ok	5190
5192			ok	5192
5195			ok	5195
5205			ok	5205
5210			ok	5210
5215			ok	5215
5305			ok	5305
5310	Meter Reading Expense		ok	5310
5315	Customer Billing		ok	5315
5320	Collecting		ok	5320
5325	Collecting - Cash Over & Short		ok	5325
5330	Collection Charges		ok	5330
5335	Bad Debt Expenses		ok	5335
5340	Miscellaneous Customer Accounts Expense		ok	5340
5405			ok	5405
5410			ok	5410
5415			ok	5415
5420			ok	5420
5425			ok	5425
5505			ok	5505
5510			ok	5510
5515			ok	5515
5520			ok	5520
5605	Executive Salaries & Expenses		ok	5605
5610	Management Salaries & Expenses		ok	5610
5615	General Administrative Salaries & Expenses		ok	5615
5620	Office Supplies & Expenses		ok	5620
5625			ok	5625
5630	Outside Services Employed		ok	5630
5635	Property Insurance		ok	5635



# EDR 2006 MODEL (ver. 2.1)

## Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

### 2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of ac  
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description	2004 Total		
		\$		
5640			ok	5640
5645	Employee Pensions (Employer Portion)		ok	5645
5650			ok	5650
5655	Regulatory Expenses		ok	5655
5660	General Advertising Expenses		ok	5660
5665	Miscellaneous General Expenses		ok	5665
5670	Rent		ok	5670
5675	Maintenance of General Plant		ok	5675
5680	Electrical Safety Authority Fees		ok	5680
5685			ok	5685
5705	Amortization Expense - Property, Plant and Equipment		ok	5705
5710			ok	5710
5715			ok	5715
5720			ok	5720
5725			ok	5725
5730			ok	5730
5735			ok	5735
5740			ok	5740
6005	Interest on Long Term Debt		ok	6005
6010			ok	6010
6015			ok	6015
6020			ok	6020
6025			ok	6025
6030			ok	6030
6035	Other Interest Expense		ok	6035
6040			ok	6040
6042			ok	6042
6045			ok	6045
6105			ok	6105
6110			ok	6110
6115			ok	6115
6205			ok	6205
6210			ok	6210
6215			ok	6215
6225			ok	6225
6305			ok	6305
6310	Extraordinary Deductions		ok	6310
6315			ok	6315
6405			ok	6405
6410			ok	6410
6415			ok	6415
Total (\$) Value		0.00		
Accounts 1605 and 3046		0.00		
Total Net of account 1605 and 3046		0.00		



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
----------------	---------------------

### DETAILED INPUT:

1005	Cash	Cash
1010	Cash Advance and Working Funds	Cash Advances and Working Funds
1020		Interest Special Deposits
1030		Dividend Special Deposits
1040		Other Special Deposits
1060		Term Deposits
1070		Current Investments
1100	Customer Accounts Receivable	Customer Accounts Receivable
1102		Accounts Receivable - Services
1104	Accounts Receivable - Recoverables	Accounts Receivable - Recoverable Work
1105	Accounts Receivable - Employee Computer Purchases	Accounts Receivable - Merchandise, Jobbing, etc.
1110	Other Accounts Receivable	Other Accounts Receivable
1120	Accrued Utility Revenues	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Account	Accumulated Provision for Uncollectible Accounts--Credit
1140		Interest and Dividends Receivable
1150		Rents Receivable
1170		Notes Receivable
1180	Prepayments	Prepayments
1190		Miscellaneous Current and Accrued Assets
1200		Accounts Receivable from Associated Companies
1210		Notes Receivable from Associated Companies
1305		Fuel Stock
1330	Materials & Supplies (Inventory)	Plant Materials and Operating Supplies
1340		Merchandise
1350	Other Materials & Supplies	Other Materials and Supplies
1405		Long Term Investments in Non-Associated Companies
1408		Long Term Receivable - Street Lighting Transfer
1410		Other Special or Collateral Funds
1415		Sinking Funds
1425		Unamortized Debt Expense
1445		Unamortized Discount on Long-Term Debt--Debit
1455		Unamortized Deferred Foreign Currency Translation Gains and Losses
1460		Other Non-Current Assets
1465		O.M.E.R.S. Past Service Costs
1470		Past Service Costs - Employee Future Benefits
1475		Past Service Costs - Other Pension Plans
1480		Portfolio Investments - Associated Companies
1485		Investment in Associated Companies - Significant Influence
1490		Investment in Subsidiary Companies
1505		Unrecovered Plant and Regulatory Study Costs
1508	Other Regulatory Assets	Other Regulatory Assets
1510		Preliminary Survey and Investigation Charges
1515		Emission Allowance Inventory
1516		Emission Allowances Withheld
1518		RCVARetail
1520	Power Purchase Variance Account	Power Purchase Variance Account
1525		Miscellaneous Deferred Debits
1530		Deferred Losses from Disposition of Utility Plant
1540		Unamortized Loss on Reacquired Debt
1545		Development Charge Deposits/ Receivables
1548		RCVASTR
1560		Deferred Development Costs
1562		Deferred Payments in Lieu of Taxes



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account  
Number

Account Description

1563		Account 1563 - Deferred PILs Contra Account
1565		CDM Assets
1570		Qualifying Transition Costs
1571		Pre-market Opening Energy Variance
1572		Extraordinary Event Costs
1574		Deferred Rate Impact Amounts
1580	RSVAWMS	RSVAWMS
1582		RSVAONE-TIME
1584	RSVANW	RSVANW
1586	RSVACN	RSVACN
1588	RSVAPOWER	RSVAPOWER
1590	Recovery of Regulatory Asset Balance	Recovery of Regulatory Asset Balances
1605	Electric Plant in Service - Control Account	Electric Plant in Service - Control Account
1606	Organization	Organization
1608		Franchises and Consents
1610		Miscellaneous Intangible Plant
1615		Land
1616		Land Rights
1620		Buildings and Fixtures
1630		Leasehold Improvements
1635		Boiler Plant Equipment
1640		Engines and Engine-Driven Generators
1645		Turbogenerator Units
1650		Reservoirs, Dams and Waterways
1655		Water Wheels, Turbines and Generators
1660		Roads, Railroads and Bridges
1665		Fuel Holders, Producers and Accessories
1670		Prime Movers
1675		Generators
1680		Accessory Electric Equipment
1685		Miscellaneous Power Plant Equipment
1705		Land
1706		Land Rights
1708		Buildings and Fixtures
1710		Leasehold Improvements
1715		Station Equipment
1720		Towers and Fixtures
1725	Poles and Fixtures	Poles and Fixtures
1730		Overhead Conductors and Devices
1735		Underground Conduit
1740		Underground Conductors and Devices
1745		Roads and Trails
1805		Land
1806		Land Rights
1808		Buildings and Fixtures
1810		Leasehold Improvements
1815		Transformer Station Equipment - Normally Primary above 50 kV
1820	Distribution Station Equipment - Normally Primary	Distribution Station Equipment - Normally Primary below 50 kV
1825		Storage Battery Equipment
1830	Poles, Towers and Fixtures	Poles, Towers and Fixtures
1835		Overhead Conductors and Devices
1840		Underground Conduit
1845		Underground Conductors and Devices
1850	Line Transformers	Line Transformers
1855		Services
1860	Meters	Meters



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
1865	Other Installations on Customer's Premises
1870	Leased Property on Customer Premises
1875	Street Lighting and Signal Systems
1905	Land
1906	Land Rights
1908	Buildings and Fixtures
1910	Leasehold Improvements
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	Stores Equipment
1940	Tools, Shop and Garage Equipment
1945	Measurement and Testing Equipment
1950	Power Operated Equipment
1955	Communication Equipment
1960	Miscellaneous Equipment
1965	Water Heater Rental Units
1970	Load Management Controls - Customer Premises
1975	Load Management Controls - Utility Premises
1980	System Supervisory Equipment
1985	Sentinel Lighting Rental Units
1990	Other Tangible Property
1995	Contributions and Grants - Credit
2000	Property Under Capital Leases
2010	Electric Plant Purchased or Sold
2020	Experimental Electric Plant Unclassified
2030	Electric Plant and Equipment Leased to Others
2040	Electric Plant Held for Future Use
2050	Completed Construction Not Classified--Electric
2055	Construction Work in Progress--Electric
2060	Electric Plant Acquisition Adjustment
2065	Other Electric Plant Adjustment
2070	Other Utility Plant
2075	Non-Utility Property Owned or Under Capital Leases
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipmen
2120	Accumulated Amortization of Electric Utility Plant - Intangibles
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment
2160	Accumulated Amortization of Other Utility Plant
2180	Accumulated Amortization of Non-Utility Property
2205	Accounts Payable
2208	Customer Credit Balances
2210	Current Portion of Customer Deposits
2215	Dividends Declared
2220	Miscellaneous Current and Accrued Liabilities
2225	Notes and Loans Payable
2240	Accounts Payable to Associated Companies
2242	Notes Payable to Associated Companies
2250	Debt Retirement Charges( DRC) Payable
2252	Transmission Charges Payable
2254	Electrical Safety Authority Fees Payable
2256	Independent Market Operator Fees and Penalties Payable
2260	Current Portion of Long Term Debt
2262	Ontario Hydro Debt - Current Portion
2264	Pensions and Employee Benefits - Current Portion
2268	Accrued Interest on Long Term Debt





## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
2270	Matured Long Term Debt
2272	Matured Interest on Long Term Debt
2285	Obligations Under Capital Leases--Current
2290	Commodity Taxes
2292	Payroll Deductions / Expenses Payable
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.
2296	Future Income Taxes - Current
2305	Accumulated Provision for Injuries and Damages
2306	Employee Future Benefits
2308	Other Pensions - Past Service Liability
2310	Vested Sick Leave Liability
2315	Accumulated Provision for Rate Refunds
2320	Other Miscellaneous Non-Current Liabilities
2325	Obligations Under Capital Lease--Non-Current
2330	Development Charge Fund
2335	Long Term Customer Deposits
2340	Collateral Funds Liability
2345	Unamortized Premium on Long Term Debt
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion
2350	Future Income Tax - Non-Current
2405	Other Regulatory Liabilities
2410	Deferred Gains from Disposition of Utility Plant
2415	Unamortized Gain on Reacquired Debt
2425	Other Deferred Credits
2435	Accrued Rate-Payer Benefit
2505	Debentures Outstanding - Long Term Portion
2510	Debenture Advances
2515	Reacquired Bonds
2520	Other Long Term Debt
2525	Term Bank Loans - Long Term Portion
2530	Ontario Hydro Debt Outstanding - Long Term Portion
2550	Advances from Associated Companies
3005	Common Shares Issued
3008	Preference Shares Issued
3010	Contributed Surplus
3020	Donations Received
3022	Development Charges Transferred to Equity
3026	Capital Stock Held in Treasury
3030	Miscellaneous Paid-In Capital
3035	Installments Received on Capital Stock
3040	Appropriated Retained Earnings
3045	Unappropriated Retained Earnings
3046	Balance Transferred from Income
3047	Appropriations of Retained Earnings - Current Period
3048	Dividends Payable-Preference Shares
3049	Dividends Payable-Common Shares
3055	Adjustment to Retained Earnings
3065	Unappropriated Undistributed Subsidiary Earnings
4006	Residential Energy Sales
4010	Commercial Energy Sales
4015	Industrial Energy Sales
4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales
4035	General Energy Sales
4040	Other Energy Sales to Public Authorities



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
4045	Energy Sales to Railroads and Railways
4050	Revenue Adjustment
4055	Energy Sales for Resale
4060	Interdepartmental Energy Sales
4062	Billed WMS
4064	Billed-One-Time
4066	Billed NW
4068	Billed CN
4080	Distribution Services Revenue
4082	Retail Services Revenues
4084	Service Transaction Requests (STR) Revenues
4085	Electric Services Incidental to Energy Sales
4105	Transmission Charges Revenue
4110	Transmission Services Revenue
4205	Interdepartmental Rents
4210	Rent from Electric Property
4215	Other Utility Operating Income
4220	Other Electric Revenues
4225	Late Payment Charges
4230	Sales of Water and Water Power
4235	Miscellaneous Service Revenues
4240	BPPR (Provision for Rate Refund)
4245	Provision for Rate Refunds
4305	Government Assistance Directly Credited to Income
4310	Regulatory Debits
4315	Regulatory Credits
4320	Revenues from Electric Plant Leased to Others
4325	Expenses of Electric Plant Leased to Others
4330	Revenues from Merchandise, Jobbing, Etc.
4335	Costs and Expenses of Merchandising, Jobbing, Etc.
4340	Profits and Losses from Financial Instrument Hedges
4345	Profits and Losses from Financial Instrument Investments
4350	Gains from Disposition of Future Use Utility Plant
4355	Losses from Disposition of Future Use Utility Plant
4360	Gain on Disposition of Utility and Other Property
4365	Loss on Disposition of Utility and Other Property
4370	Gains from Disposition of Allowances for Emission
4375	Losses from Disposition of Allowances for Emission
4380	Revenues from Non-Utility Operations
4385	Expenses of Non-Utility Operations
4390	Non-Utility Rental Income
4395	Miscellaneous Non-Operating Income
4398	Rate-Payer Benefit Including Interest
4405	Foreign Exchange Gains and Losses, Including Amortization
4415	Interest and Dividend Income
4505	Equity in Earnings of Subsidiary Companies
4510	Operation Supervision and Engineering
4515	Fuel
4520	Steam Expense
4525	Steam From Other Sources
4530	Steam Transferred--Credit
4535	Electric Expense
4540	Water For Power
4545	Water Power Taxes
4550	Hydraulic Expenses
4555	Generation Expense
	Miscellaneous Power Generation Expenses



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
4560	Rents
4565	Allowances for Emissions
4605	Maintenance Supervision and Engineering
4610	Maintenance of Structures
4615	Maintenance of Boiler Plant
4620	Maintenance of Electric Plant
4625	Maintenance of Reservoirs, Dams and Waterways
4630	Maintenance of Water Wheels, Turbines and Generators
4635	Maintenance of Generating and Electric Plant
4640	Maintenance of Miscellaneous Power Generation Plant
4705	Power Purchased
4708	Charges - WMS
4710	Cost of Power Adjustments
4712	Charges One-Time
4714	Charges - NW
4715	System Control and Load Dispatching
4716	Charges - CN
4720	Other Expenses
4725	Competition Transition Expense
4730	Rural Rate Assistance Expense
4805	Operation Supervision and Engineering
4810	Load Dispatching
4815	Station Buildings and Fixtures Expenses
4820	Transformer Station Equipment - Operating Labour
4825	Transformer Station Equipment - Operating Supplies and Expense
4830	Overhead Line Expenses
4835	Underground Line Expenses
4840	Transmission of Electricity by Others
4845	Miscellaneous Transmission Expense
4850	Rents
4905	Maintenance Supervision and Engineering
4910	Maintenance of Transformer Station Buildings and Fixtures
4916	Maintenance of Transformer Station Equipment
4930	Maintenance of Towers, Poles and Fixtures
4935	Maintenance of Overhead Conductors and Devices
4940	Maintenance of Overhead Lines - Right of Way
4945	Maintenance of Overhead Lines - Roads and Trails Repairs
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails
4960	Maintenance of Underground Lines
4965	Maintenance of Miscellaneous Transmission Plant
5005	Operation Supervision and Engineering
5010	Load Dispatching
5012	Station Buildings and Fixtures Expense
5014	Transformer Station Equipment - Operation Labour
5015	Transformer Station Equipment - Operation Supplies and Expenses
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies
5020	Overhead Distribution Lines & Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders - Operation Supplies
5030	Overhead Subtransmission Feeders - Operation
5035	Overhead Distribution Transformers - Operation
5040	Underground Distribution Lines and Feeders - Operation Labour
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses
5050	Underground Subtransmission Feeders - Operation
5055	Underground Distribution Transformers - Operation
5060	Street Lighting and Signal System Expense



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account  
Number

Account Description

5065	Meter Expense	Meter Expense
5070		Customer Premises - Operation Labour
5075		Customer Premises - Materials and Expenses
5085		Miscellaneous Distribution Expense
5090		Underground Distribution Lines and Feeders - Rental Paid
5095	Overhead Distribution Lines & Feeders - Rental Paid	Overhead Distribution Lines and Feeders - Rental Paid
5096	Other Rent	Other Rent
5105		Maintenance Supervision and Engineering
5110		Maintenance of Buildings and Fixtures - Distribution Stations
5112		Maintenance of Transformer Station Equipment
5114	Maintenance of Distribution Station Equipment	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers & Fixtures	Maintenance of Poles, Towers and Fixtures
5125	Maintenance of Overhead Conductors & Devices	Maintenance of Overhead Conductors and Devices
5130	Maintenance of Overhead Services	Maintenance of Overhead Services
5135	Overhead Distribution Lines & Feeders - Right of Way	Overhead Distribution Lines and Feeders - Right of Way
5145		Maintenance of Underground Conduit
5150		Maintenance of Underground Conductors and Devices
5155		Maintenance of Underground Services
5160	Maintenance of Line Transformers	Maintenance of Line Transformers
5165		Maintenance of Street Lighting and Signal Systems
5170		Sentinel Lights - Labour
5172		Sentinel Lights - Materials and Expenses
5175	Maintenance of Meters	Maintenance of Meters
5178		Customer Installations Expenses- Leased Property
5185		Water Heater Rentals - Labour
5186		Water Heater Rentals - Materials and Expenses
5190		Water Heater Controls - Labour
5192		Water Heater Controls - Materials and Expenses
5195		Maintenance of Other Installations on Customer Premises
5205		Purchase of Transmission and System Services
5210		Transmission Charges
5215		Transmission Charges Recovered
5305		Supervision
5310	Meter Reading Expense	Meter Reading Expense
5315	Customer Billing	Customer Billing
5320	Collecting	Collecting
5325	Collecting - Cash Over & Short	Collecting- Cash Over and Short
5330	Collection Charges	Collection Charges
5335	Bad Debt Expenses	Bad Debt Expense
5340	Miscellaneous Customer Accounts Expense	Miscellaneous Customer Accounts Expenses
5405		Supervision
5410		Community Relations - Sundry
5415		Energy Conservation
5420		Community Safety Program
5425		Miscellaneous Customer Service and Informational Expenses
5505		Supervision
5510		Demonstrating and Selling Expense
5515		Advertising Expense
5520		Miscellaneous Sales Expense
5605	Executive Salaries & Expenses	Executive Salaries and Expenses
5610	Management Salaries & Expenses	Management Salaries and Expenses
5615	General Administrative Salaries & Expenses	General Administrative Salaries and Expenses
5620	Office Supplies & Expenses	Office Supplies and Expenses
5625		Administrative Expense Transferred Credit
5630	Outside Services Employed	Outside Services Employed
5635	Property Insurance	Property Insurance



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)

ok

Account Number	Account Description
5640	Injuries and Damages
5645	Employee Pensions (Employer Portion)
5650	Employee Pensions and Benefits
5655	Franchise Requirements
5660	Regulatory Expenses
5665	General Advertising Expenses
5670	Miscellaneous General Expenses
5675	Rent
5680	Maintenance of General Plant
5685	Electrical Safety Authority Fees
5705	Independent Market Operator Fees and Penalties
5710	Amortization Expense - Property, Plant and Equipment
5715	Amortization of Limited Term Electric Plant
5720	Amortization of Intangibles and Other Electric Plant
5725	Amortization of Electric Plant Acquisition Adjustments
5730	Miscellaneous Amortization
5735	Amortization of Unrecovered Plant and Regulatory Study Costs
5740	Amortization of Deferred Development Costs
6005	Amortization of Deferred Charges
6010	Interest on Long Term Debt
6015	Interest on Long Term Debt
6020	Amortization of Debt Discount and Expense
6025	Amortization of Premium on Debt Credit
6030	Amortization of Loss on Reacquired Debt
6035	Amortization of Gain on Reacquired Debt--Credit
6040	Interest on Debt to Associated Companies
6042	Other Interest Expense
6045	Other Interest Expense
6105	Allowance for Borrowed Funds Used During Construction--Credit
6110	Allowance For Other Funds Used During Construction
6115	Interest Expense on Capital Lease Obligations
6205	Taxes Other Than Income Taxes
6210	Income Taxes
6215	Provision for Future Income Taxes
6225	Donations
6305	Life Insurance
6310	Penalties
6315	Other Deductions
6405	Extraordinary Income
6410	Extraordinary Deductions
6415	Income Taxes, Extraordinary Items
	Discontinues Operations - Income/ Gains
	Discontinued Operations - Deductions/ Losses
	Income Taxes, Discontinued Operations
Total (\$) Value	
Accounts 1605 and 3046	
Total Net of account 1605 and 3046	



## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
-------------------	---------------------

### DETAILED INPUT:

1005	Cash
1010	Cash Advance and Working Funds
1020	
1030	
1040	
1060	
1070	
1100	Customer Accounts Receivable
1102	
1104	Accounts Receivable - Recoverables
1105	Accounts Receivable - Employee Computer Purchases
1110	Other Accounts Receivable
1120	Accrued Utility Revenues
1130	Accumulated Provision for Uncollectible Account
1140	
1150	
1170	
1180	Prepayments
1190	
1200	
1210	
1305	
1330	Materials & Supplies (Inventory)
1340	
1350	Other Materials & Supplies
1405	
1408	
1410	
1415	
1425	
1445	
1455	
1460	
1465	
1470	
1475	
1480	
1485	
1490	
1505	
1508	Other Regulatory Assets
1510	
1515	
1516	
1518	
1520	Power Purchase Variance Account
1525	
1530	
1540	
1545	
1548	
1560	
1562	



## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
-------------------	---------------------

1563	
1565	
1570	
1571	
1572	
1574	
1580	RSVAWMS
1582	
1584	RSVANW
1586	RSVACN
1588	RSVAPOWER
1590	Recovery of Regulatory Asset Balance
1605	Electric Plant in Service - Control Account
1606	Organization
1608	
1610	
1615	
1616	
1620	
1630	
1635	
1640	
1645	
1650	
1655	
1660	
1665	
1670	
1675	
1680	
1685	
1705	
1706	
1708	
1710	
1715	
1720	
1725	Poles and Fixtures
1730	
1735	
1740	
1745	
1805	
1806	
1808	
1810	
1815	
1820	Distribution Station Equipment - Normally Primary
1825	
1830	Poles, Towers and Fixtures
1835	
1840	
1845	
1850	Line Transformers
1855	
1860	Meters



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

**Account  
Number**

**Account Description**

1865	
1870	
1875	
1905	Land
1906	
1908	Buildings and Fixtures
1910	
1915	Office Furniture and Equipment
1920	Computer Equipment - Hardware
1925	Computer Software
1930	Transportation Equipment
1935	
1940	Tools, Shop and Garage Equipment
1945	
1950	
1955	
1960	
1965	
1970	
1975	
1980	
1985	
1990	
1995	
2000	
2010	
2020	
2030	
2040	
2050	
2055	
2060	
2065	
2070	
2075	
2105	Accumulated Amortization of Electric Utility Plant
2120	
2140	
2160	
2180	
2205	Accounts Payable
2208	
2210	Current Portion of Customer Deposits
2215	
2220	Misc. Current and Accrued Liabilities
2225	
2240	
2242	
2250	
2252	
2254	
2256	
2260	
2262	
2264	
2268	





## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
----------------	---------------------

2270	
2272	
2285	
2290	Commodity Taxes
2292	
2294	
2296	
2305	
2306	
2308	
2310	
2315	
2320	
2325	
2330	
2335	Long Term Customer Deposits
2340	
2345	
2348	
2350	
2405	
2410	
2415	
2425	Other Deferred Credits
2435	
2505	
2510	
2515	
2520	
2525	Term Bank Loan - Long Term
2530	
2550	
3005	Common Shares Issued
3008	
3010	
3020	
3022	
3026	
3030	
3035	
3040	
3045	Unappropriated Retained Earnings
3046	Balance Transferred from Income
3047	
3048	
3049	
3055	Adjustment to Retained Earnings
3065	
4006	Residential Energy Sales
4010	
4015	
4020	Energy Sales to Large Users
4025	Street Lighting Energy Sales
4030	Sentinel Lighting Energy Sales
4035	General Energy Sales
4040	



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

**Account  
Number**

**Account Description**

4045	
4050	Revenue Adjustment
4055	
4060	
4062	Billed WMS
4064	
4066	Billed NW
4068	Billed CN
4080	Distribution Services Revenue
4082	
4084	
4085	Rural Rate Assistance Revenue
4105	
4110	
4205	
4210	Rent from Electric Property
4215	
4220	
4225	Late Payment Charges
4230	
4235	Miscellaneous Service Revenue
4240	BPPR (Provision for Rate Refund)
4245	
4305	
4310	
4315	
4320	
4325	
4330	
4335	
4340	
4345	
4350	
4355	
4360	Loss on Disposition of Utility and Other Property
4365	
4370	
4375	
4380	
4385	
4390	Miscellaneous Non-Operating Income
4395	
4398	
4405	Interest and Dividend Income
4415	
4505	
4510	
4515	
4520	
4525	
4530	
4535	
4540	
4545	
4550	
4555	



## EDR 2006 MODEL (ver. 2.1)

### Atikokan Hydro Inc.

Ed-2003-0001 ()

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#### 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
-------------------	---------------------

4560	
4565	
4605	
4610	
4615	
4620	
4625	
4630	
4635	
4640	
4705	Power Purchased
4708	Charges - WMS
4710	Cost of Power Adjustments
4712	Charges One-Time
4714	Charges - NW
4715	
4716	Charges - CN
4720	Other Expenses
4725	
4730	Rural Rate Assistance Expense
4805	
4810	
4815	
4820	
4825	
4830	
4835	
4840	
4845	
4850	
4905	
4910	
4916	
4930	
4935	
4940	
4945	
4950	
4960	
4965	
5005	
5010	
5012	
5014	
5015	Transformer Station Equipment - Operation Supplies
5016	Distribution Station Equipment - Operation Labour
5017	Distribution Station Equipment - Operation Supplies
5020	Overhead Distribution Lines & Feeders - Operation Labour
5025	Overhead Distribution Lines & Feeders- Operation Supplies
5030	Overhead Subtransmission Feeders Operation
5035	Overhead Distribution Transformers Operation
5040	
5045	
5050	
5055	
5060	



## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
----------------	---------------------

5065	Meter Expense
5070	
5075	
5085	
5090	
5095	Overhead Distribution Lines & Feeders - Rental Paid
5096	Other Rent
5105	
5110	
5112	
5114	Maintenance of Distribution Station Equipment
5120	Maintenance of Poles, Towers & Fixtures
5125	Maintenance of Overhead Conductors & Devices
5130	Maintenance of Overhead Services
5135	Overhead Distribution Lines & Feeders - Right of Way
5145	
5150	
5155	
5160	Maintenance of Line Transformers
5165	
5170	
5172	
5175	Maintenance of Meters
5178	
5185	
5186	
5190	
5192	
5195	
5205	
5210	
5215	
5305	
5310	Meter Reading Expense
5315	Customer Billing
5320	Collecting
5325	Collecting - Cash Over & Short
5330	Collection Charges
5335	Bad Debt Expenses
5340	Miscellaneous Customer Accounts Expense
5405	
5410	
5415	
5420	
5425	
5505	
5510	
5515	
5520	
5605	Executive Salaries & Expenses
5610	Management Salaries & Expenses
5615	General Administrative Salaries & Expenses
5620	Office Supplies & Expenses
5625	
5630	Outside Services Employed
5635	Property Insurance



EDR 2006 MODEL (ver. 2.1)

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October 3, 2005

## 2-1 TRIAL BALANCE DATA (Input)

*Enter account data consistent with the audited books of account.  
(Enter adjustments on subsequent sheets.)*

ok

Account Number	Account Description
-------------------	---------------------

5640	
5645	Employee Pensions (Employer Portion)
5650	
5655	Regulatory Expenses
5660	General Advertising Expenses
5665	Miscellaneous General Expenses
5670	Rent
5675	Maintenance of General Plant
5680	Electrical Safety Authority Fees
5685	
5705	Amortization Expense - Property, Plant and Equipment
5710	
5715	
5720	
5725	
5730	
5735	
5740	
6005	Interest on Long Term Debt
6010	
6015	
6020	
6025	
6030	
6035	Other Interest Expense
6040	
6042	
6045	
6105	
6110	
6115	
6205	
6210	
6215	
6225	
6305	
6310	Extraordinary Deductions
6315	
6405	
6410	
6415	

Total (\$) Value

Accounts 1605 and 3046

Total Net of account 1605 and 3046

**EDR 2006 MODEL (ver. 2.1)****Atikokan Hydro Inc.**

Ed-2003-0001 ()

October 3, 2005

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*[to Min.Input](#)  
[to Summary](#)[to Overview](#)

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$

**DETAILED ACCOUNTS:**

1005	Cash	0	0	0
1010	Cash Advances and Working Funds	0	0	0
1020	Interest Special Deposits	0	0	0
1030	Dividend Special Deposits	0	0	0
1040	Other Special Deposits	0	0	0
1060	Term Deposits	0	0	0
1070	Current Investments	0	0	0
1100	Customer Accounts Receivable	0	0	0
1102	Accounts Receivable - Services	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0
1110	Other Accounts Receivable	0	0	0
1120	Accrued Utility Revenues	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0
1140	Interest and Dividends Receivable	0	0	0
1150	Rents Receivable	0	0	0
1170	Notes Receivable	0	0	0
1180	Prepayments	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0
1305	Fuel Stock	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0
1340	Merchandise	0	0	0
1350	Other Materials and Supplies	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0
1410	Other Special or Collateral Funds	0	0	0
1415	Sinking Funds	0	0	0
1425	Unamortized Debt Expense	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0
1460	Other Non-Current Assets	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0
1490	Investment in Subsidiary Companies	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0
1508	Other Regulatory Assets	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0
1515	Emission Allowance Inventory	0	0	0
1516	Emission Allowances Withheld	0	0	0
1518	RCVARetail	0	0	0
1520	Power Purchase Variance Account	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0
1548	RCVASTR	0	0	0
1560	Deferred Development Costs	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0
1570	Qualifying Transition Costs	0	0	0



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## Atikokan Hydro Inc.

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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

[to Min.Input](#)  
[to Summary](#)

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
1571	Pre-market Opening Energy Variance	0	0	0
1572	Extraordinary Event Costs	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0
1580	RSVAWMS	0	0	0
1582	RSVAONE-TIME	0	0	0
1584	RSVANW	0	0	0
1586	RSVACN	0	0	0
1588	RSVAPOWER	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0
1606	Organization	0	0	0
1608	Franchises and Consents	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0
1615	Land	0	0	0
1616	Land Rights	0	0	0
1620	Buildings and Fixtures	0	0	0
1630	Leasehold Improvements	0	0	0
1635	Boiler Plant Equipment	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0
1645	Turbogenerator Units	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0
1660	Roads, Railroads and Bridges	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0
1670	Prime Movers	0	0	0
1675	Generators	0	0	0
1680	Accessory Electric Equipment	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0
1705	Land	0	0	0
1706	Land Rights	0	0	0
1708	Buildings and Fixtures	0	0	0
1710	Leasehold Improvements	0	0	0
1715	Station Equipment	0	0	0
1720	Towers and Fixtures	0	0	0
1725	Poles and Fixtures	0	0	0
1730	Overhead Conductors and Devices	0	0	0
1735	Underground Conduit	0	0	0
1740	Underground Conductors and Devices	0	0	0
1745	Roads and Trails	0	0	0
1805	Land	0	0	0
1806	Land Rights	0	0	0
1808	Buildings and Fixtures	0	0	0
1810	Leasehold Improvements	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0
1825	Storage Battery Equipment	0	0	0
1830	Poles, Towers and Fixtures	0	0	0
1835	Overhead Conductors and Devices	0	0	0
1840	Underground Conduit	0	0	0
1845	Underground Conductors and Devices	0	0	0
1850	Line Transformers	0	0	0
1855	Services	0	0	0
1860	Meters	0	0	0
1865	Other Installations on Customer's Premises	0	0	0
1870	Leased Property on Customer Premises	0	0	0
1875	Street Lighting and Signal Systems	0	0	0
1905	Land	0	0	0
1906	Land Rights	0	0	0
1908	Buildings and Fixtures	0	0	0

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**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*[to Min.Input](#)  
[to Summary](#)

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
1910	Leasehold Improvements	0	0	0
1915	Office Furniture and Equipment	0	0	0
1920	Computer Equipment - Hardware	0	0	0
1925	Computer Software	0	0	0
1930	Transportation Equipment	0	0	0
1935	Stores Equipment	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0
1945	Measurement and Testing Equipment	0	0	0
1950	Power Operated Equipment	0	0	0
1955	Communication Equipment	0	0	0
1960	Miscellaneous Equipment	0	0	0
1965	Water Heater Rental Units	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0
1980	System Supervisory Equipment	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0
1990	Other Tangible Property	0	0	0
1995	Contributions and Grants - Credit	0	0	0
2005	Property Under Capital Leases	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0
2040	Electric Plant Held for Future Use	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0
2055	Construction Work in Progress--Electric	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0
2065	Other Electric Plant Adjustment	0	0	0
2070	Other Utility Plant	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0
2205	Accounts Payable	0	0	0
2208	Customer Credit Balances	0	0	0
2210	Current Portion of Customer Deposits	0	0	0
2215	Dividends Declared	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0
2225	Notes and Loans Payable	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0
2242	Notes Payable to Associated Companies	0	0	0
2250	Debt Retirement Charges( DRC) Payable	0	0	0
2252	Transmission Charges Payable	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0
2260	Current Portion of Long Term Debt	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0
2270	Matured Long Term Debt	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0
2290	Commodity Taxes	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0
2296	Future Income Taxes - Current	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0
2306	Employee Future Benefits	0	0	0



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**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*[to Min.Input](#)  
[to Summary](#)

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
2308	Other Pensions - Past Service Liability	0	0	0
2310	Vested Sick Leave Liability	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0
2330	Development Charge Fund	0	0	0
2335	Long Term Customer Deposits	0	0	0
2340	Collateral Funds Liability	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0
2350	Future Income Tax - Non-Current	0	0	0
2405	Other Regulatory Liabilities	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0
2425	Other Deferred Credits	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0
2510	Debenture Advances	0	0	0
2515	Reacquired Bonds	0	0	0
2520	Other Long Term Debt	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0
2550	Advances from Associated Companies	0	0	0
3005	Common Shares Issued	0	0	0
3008	Preference Shares Issued	0	0	0
3010	Contributed Surplus	0	0	0
3020	Donations Received	0	0	0
3022	Development Charges Transferred to Equity	0	0	0
3026	Capital Stock Held in Treasury	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0
3035	Installments Received on Capital Stock	0	0	0
3040	Appropriated Retained Earnings	0	0	0
3045	Unappropriated Retained Earnings	0	0	0
3046	Balance Transferred From Income	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0
3049	Dividends Payable-Common Shares	0	0	0
3055	Adjustment to Retained Earnings	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0
4006	Residential Energy Sales	0	0	0
4010	Commercial Energy Sales	0	0	0
4015	Industrial Energy Sales	0	0	0
4020	Energy Sales to Large Users	0	0	0
4025	Street Lighting Energy Sales	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0
4035	General Energy Sales	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0
4050	Revenue Adjustment	0	0	0
4055	Energy Sales for Resale	0	0	0
4060	Interdepartmental Energy Sales	0	0	0
4062	Billed WMS	0	0	0
4064	Billed-One-Time	0	0	0
4066	Billed NW	0	0	0
4068	Billed CN	0	0	0
4080	Distribution Services Revenue	0	0	0
4082	Retail Services Revenues	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0



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## Atikokan Hydro Inc.

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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

[to Min.Input](#)  
[to Summary](#)

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
4105	Transmission Charges Revenue	0	0	0
4110	Transmission Services Revenue	0	0	0
4205	Interdepartmental Rents	0	0	0
4210	Rent from Electric Property	0	0	0
4215	Other Utility Operating Income	0	0	0
4220	Other Electric Revenues	0	0	0
4225	Late Payment Charges	0	0	0
4230	Sales of Water and Water Power	0	0	0
4235	Miscellaneous Service Revenues	0	0	0
4240	Provision for Rate Refunds	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0
4305	Regulatory Debits	0	0	0
4310	Regulatory Credits	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0
4385	Non-Utility Rental Income	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0
4405	Interest and Dividend Income	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0
4505	Operation Supervision and Engineering	0	0	0
4510	Fuel	0	0	0
4515	Steam Expense	0	0	0
4520	Steam From Other Sources	0	0	0
4525	Steam Transferred--Credit	0	0	0
4530	Electric Expense	0	0	0
4535	Water For Power	0	0	0
4540	Water Power Taxes	0	0	0
4545	Hydraulic Expenses	0	0	0
4550	Generation Expense	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0
4560	Rents	0	0	0
4565	Allowances for Emissions	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0
4610	Maintenance of Structures	0	0	0
4615	Maintenance of Boiler Plant	0	0	0
4620	Maintenance of Electric Plant	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0
4705	Power Purchased	0	0	0
4708	Charges-WMS	0	0	0
4710	Cost of Power Adjustments	0	0	0
4712	Charges-One-Time	0	0	0
4714	Charges-NW	0	0	0



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Account Number	Account Description	2002 Total \$	2002 Unclassified \$	2002 Non-Distribution \$
4715	System Control and Load Dispatching	0	0	0
4716	Charges-CN	0	0	0
4720	Other Expenses	0	0	0
4725	Competition Transition Expense	0	0	0
4730	Rural Rate Assistance Expense	0	0	0
4805	Operation Supervision and Engineering	0	0	0
4810	Load Dispatching	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0
4830	Overhead Line Expenses	0	0	0
4835	Underground Line Expenses	0	0	0
4840	Transmission of Electricity by Others	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0
4850	Rents	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0
4960	Maintenance of Underground Lines	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0
5005	Operation Supervision and Engineering	0	0	0
5010	Load Dispatching	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0
5035	Overhead Distribution Transformers- Operation	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0
5065	Meter Expense	0	0	0
5070	Customer Premises - Operation Labour	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0
5096	Other Rent	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0
5130	Maintenance of Overhead Services	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0
5145	Maintenance of Underground Conduit	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0
5155	Maintenance of Underground Services	0	0	0

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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
5160	Maintenance of Line Transformers	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0
5170	Sentinel Lights - Labour	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0
5175	Maintenance of Meters	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0
5185	Water Heater Rentals - Labour	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0
5190	Water Heater Controls - Labour	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0
5205	Purchase of Transmission and System Services	0	0	0
5210	Transmission Charges	0	0	0
5215	Transmission Charges Recovered	0	0	0
5305	Supervision	0	0	0
5310	Meter Reading Expense	0	0	0
5315	Customer Billing	0	0	0
5320	Collecting	0	0	0
5325	Collecting- Cash Over and Short	0	0	0
5330	Collection Charges	0	0	0
5335	Bad Debt Expense	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0
5405	Supervision	0	0	0
5410	Community Relations - Sundry	0	0	0
5415	Energy Conservation	0	0	0
5420	Community Safety Program	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0
5505	Supervision	0	0	0
5510	Demonstrating and Selling Expense	0	0	0
5515	Advertising Expense	0	0	0
5520	Miscellaneous Sales Expense	0	0	0
5605	Executive Salaries and Expenses	0	0	0
5610	Management Salaries and Expenses	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0
5620	Office Supplies and Expenses	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0
5630	Outside Services Employed	0	0	0
5635	Property Insurance	0	0	0
5640	Injuries and Damages	0	0	0
5645	Employee Pensions and Benefits	0	0	0
5650	Franchise Requirements	0	0	0
5655	Regulatory Expenses	0	0	0
5660	General Advertising Expenses	0	0	0
5665	Miscellaneous General Expenses	0	0	0
5670	Rent	0	0	0
5675	Maintenance of General Plant	0	0	0
5680	Electrical Safety Authority Fees	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0
5725	Miscellaneous Amortization	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0
5740	Amortization of Deferred Charges	0	0	0
6005	Interest on Long Term Debt	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
6020	Amortization of Loss on Reacquired Debt	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0
6035	Other Interest Expense	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0
6110	Income Taxes	0	0	0
6115	Provision for Future Income Taxes	0	0	0
6205	Donations	0	0	0
6210	Life Insurance	0	0	0
6215	Penalties	0	0	0
6225	Other Deductions	0	0	0
6305	Extraordinary Income	0	0	0
6310	Extraordinary Deductions	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0
	Total (\$) Value	0	0	0

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### GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

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<b>Land and Buildings</b>	15,588	0	0
<b>TS Primary Above 50</b>	0	0	0
<b>DS</b>	464,106	0	0
<b>Poles, Wires</b>	876,409	0	0
<b>Line Transformers</b>	407,473	0	0
<b>Services and Meters</b>	222,637	0	0
<b>General Plant</b>	295,619	0	0
<b>Equipment</b>	515,714	0	0
<b>IT Assets</b>	218,433	0	0
<b>CDM Expenditures and Recoveries</b>	0	0	0
<b>Other Distribution Assets</b>	0	0	0
<b>Contributions and Grants</b>	0	0	0
<b>Accumulated Amortization</b>	(1,879,594)	0	0
<i>Non-Distribution Asset</i>	844,639	0	844,639
<i>Unclassified Asset</i>	4,648,754	4,648,754	0
<i>Liability</i>	(1,736,344)	(1,736,344)	0
<i>Equity</i>	(1,032,816)	(1,032,816)	0
<i>Sales of Electricity</i>	(3,842,146)	0	0
<i>Distribution Services Revenue</i>	(416,679)	0	0
<i>Late Payment Charges</i>	(9,830)	0	0
<i>Specific Service Charges</i>	(4,770)	0	0



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
	Other Distribution Revenue	(43,175)	0	0
	Other Revenue - Unclassified	0	0	0
	Other Income & Deductions	(5,096)	(5,096)	0
	<b>Power Supply Expenses (Working Capital)</b>	<b>3,375,044</b>	<b>0</b>	<b>0</b>
	Other Power Supply Expenses	0	0	0
	<b>Operation (Working Capital)</b>	<b>226,808</b>	<b>0</b>	<b>0</b>
	<b>Maintenance (Working Capital)</b>	<b>39,630</b>	<b>0</b>	<b>0</b>
	<b>Billing and Collection (Working Capital)</b>	<b>149,005</b>	<b>0</b>	<b>0</b>
	<b>Community Relations (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Community Relations - CDM (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Administrative and General Expenses (Working Capital)</b>	<b>204,650</b>	<b>0</b>	<b>0</b>
	<b>Insurance Expense (Working Capital)</b>	<b>5,098</b>	<b>0</b>	<b>0</b>
	<b>Bad Debt Expense (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Advertising Expenses</b>	<b>2,187</b>	<b>0</b>	<b>0</b>
	<b>Charitable Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Amortization of Assets</b>	<b>200,588</b>	<b>0</b>	<b>0</b>
	Other Amortization - Unclassified	0	0	0
	Interest Expense - Unclassified	66,633	66,633	0
	Income Tax Expense - Unclassified	0	0	0
	<b>Other Distribution Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Non-Distribution Expenses	0	0	0
	<b>Unclassified Expenses</b>	<b>199,708</b>	<b>199,708</b>	<b>0</b>
		<b>4,008,273</b>	<b>2,140,839</b>	<b>844,639</b>

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$

**SUMMARY FINANCIAL INFORMATION****(Before Adjustments)****DISTRIBUTION ASSETS:**

Land and Buildings	15,588	0	0
TS Primary Above 50	0	0	0
DS	464,106	0	0
Poles, Wires	876,409	0	0
Line Transformers	407,473	0	0
Services and Meters	222,637	0	0
General Plant	295,619	0	0
Equipment	515,714	0	0
IT Assets	218,433	0	0
CDM Assets		0	0
Other Distribution Assets	0	0	0
Contributions and Grants	0	0	0

<b>TOTAL DISTRIBUTION ASSETS</b>	<b>3,015,979</b>	<b>0</b>	<b>0</b>
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**NET FIXED DISTRIBUTION ASSETS:**

Total Distribution Assets (as above) - LESS:			
Accumulated Amortization	(1,879,594)	0	0
<b>NET FIXED DISTRIBUTION ASSETS</b>	<b>1,136,385</b>	<b>0</b>	<b>0</b>



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
<b>NET SALES REVENUE</b>				
	Sales of Electricity	(3,842,146)	0	0
	Power Supply Expenses (Working Capital)	3,375,044	0	0
	<b>SALES OF ELECTRICITY NET OF COST OF POWER</b>	<b>(467,102)</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION REVENUE</b>				
	Distribution Services Revenue	(416,679)	0	0
	Late Payment Charges	(9,830)	0	0
	Specific Service Charges	(4,770)	0	0
	Other Distribution Revenue	(43,175)	0	0
	<b>TOTAL DISTRIBUTION REVENUE</b>	<b>(474,454)</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES (before PILS):</b>				
	Operation (Working Capital)	226,808	0	0
	Maintenance (Working Capital)	39,630	0	0
	Billing and Collection (Working Capital)	149,005	0	0
	Community Relations (Working Capital)	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0
	Administrative and General Expenses (Working Capital)	204,650	0	0
	Insurance Expense (Working Capital)	5,098	0	0
	Bad Debt Expense (Working Capital)	0	0	0
	Advertising Expenses	2,187	0	0
	Charitable Contributions	0	0	0
	Amortization of Assets	200,588	0	0
	Other Distribution Expenses	0	0	0
	<b>TOTAL DISTRIBUTION EXPENSES (before PILS)</b>	<b>827,966</b>	<b>0</b>	<b>0</b>



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Account Number	Account Description	2002 Total	2002 Unclassified	2002 Non-Distribution
		\$	\$	\$
<b>WORKING CAPITAL CALCULATION</b>				
<b>Cost of Power</b>				
	Power Supply Expenses (Working Capital)	3,375,044		
	<b>TOTAL COST OF POWER</b>	<b>3,375,044</b>		
<b>Expenses</b>				
	Operation (Working Capital)	226,808		
	Maintenance (Working Capital)	39,630		
	Billing and Collection (Working Capital)	149,005		
	Community Relations (Working Capital)	0		
	Community Relations - CDM (Working Capital)	0		
	Administrative and General Expenses (Working Capital)	204,650		
	Insurance Expense (Working Capital)	5,098		
	Bad Debt Expense (Working Capital)	0		
	Advertising Expenses	2,187		
	Charitable Contributions	0		
	Other Distribution Expenses	0		
	<b>TOTAL EXPENSES</b>	<b>627,378</b>		
	<b>TOTAL FOR WORKING CAPITAL CALCULATION</b>	<b>4,002,422</b>		

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## 2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2002 Distribution \$	2003 Total \$	2003 Unclassified \$	2003 Non-Distribution \$
<b>DETAILED ACCOUNTS:</b>					
1005	Cash	0	0	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	0	0	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	0	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	0	0	0	0



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Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	0	0	0	0
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	0	0	0	0
1855	Services	0	0	0	0
1860	Meters	0	0	0	0
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0



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Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	0	0	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges( DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0



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## Atikokan Hydro Inc.

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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	0	0	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	0	0	0	0
3046	Balance Transferred From Income	0	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	0	0	0	0
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	0	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	0	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	0	0	0	0
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	0	0	0	0
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	0	0	0	0
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0



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**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers - Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	0	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	0	0	0	0
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	0	0	0	0
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0





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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
	Total (\$) Value	0	0	0	0

### GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	15,588	15,588	0	0
TS Primary Above 50	0	0	0	0
DS	464,106	464,284	0	0
Poles, Wires	876,409	907,420	0	0
Line Transformers	407,473	418,565	0	0
Services and Meters	222,637	229,529	0	0
General Plant	295,619	295,619	0	0
Equipment	515,714	535,198	0	0
IT Assets	218,433	211,914	0	0
CDM Expenditures and Recoveries	0	0	0	0
Other Distribution Assets	0	0	0	0
Contributions and Grants	0	0	0	0
Accumulated Amortization	(1,879,594)	(2,067,513)	0	0
Non-Distribution Asset	0	841,795	0	841,795
Unclassified Asset	0	4,429,389	4,429,389	0
Liability	0	(1,611,907)	(1,611,907)	0
Equity	0	(772,013)	(772,013)	0
Sales of Electricity	(3,842,146)	(2,532,043)	0	0
Distribution Services Revenue	(416,679)	(757,771)	0	0
Late Payment Charges	(9,830)	(9,669)	0	0
Specific Service Charges	(4,770)	(6,695)	0	0



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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
	Other Distribution Revenue	(43,175)	(437,915)	0	0
	Other Revenue - Unclassified	0	0	0	0
	Other Income & Deductions	0	(5,857)	(5,857)	0
	<b>Power Supply Expenses (Working Capital)</b>	<b>3,375,044</b>	<b>2,665,859</b>	<b>0</b>	<b>0</b>
	Other Power Supply Expenses	0	4,909	4,909	0
	<b>Operation (Working Capital)</b>	<b>226,808</b>	<b>243,993</b>	<b>0</b>	<b>0</b>
	<b>Maintenance (Working Capital)</b>	<b>39,630</b>	<b>59,134</b>	<b>0</b>	<b>0</b>
	<b>Billing and Collection (Working Capital)</b>	<b>149,005</b>	<b>134,275</b>	<b>0</b>	<b>0</b>
	<b>Community Relations (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Community Relations - CDM (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Administrative and General Expenses (Working Capital)</b>	<b>204,650</b>	<b>574,747</b>	<b>0</b>	<b>0</b>
	<b>Insurance Expense (Working Capital)</b>	<b>5,098</b>	<b>1,511</b>	<b>0</b>	<b>0</b>
	<b>Bad Debt Expense (Working Capital)</b>	<b>0</b>	<b>73,415</b>	<b>0</b>	<b>0</b>
	<b>Advertising Expenses</b>	<b>2,187</b>	<b>1,214</b>	<b>0</b>	<b>0</b>
	<b>Charitable Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Amortization of Assets</b>	<b>200,588</b>	<b>204,710</b>	<b>0</b>	<b>0</b>
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	0	66,135	66,135	0
	Income Tax Expense - Unclassified	0	0	0	0
	<b>Other Distribution Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Non-Distribution Expenses	0	0	0	0
	<b>Unclassified Expenses</b>	<b>0</b>	<b>(19,149)</b>	<b>(19,149)</b>	<b>0</b>
		<b>1,022,795</b>	<b>4,158,671</b>	<b>2,091,506</b>	<b>841,795</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$

### SUMMARY FINANCIAL INFORMATION

*(Before Adjustments)*

#### DISTRIBUTION ASSETS:

Land and Buildings	15,588	15,588	0	0
TS Primary Above 50	0	0	0	0
DS	464,106	464,284	0	0
Poles, Wires	876,409	907,420	0	0
Line Transformers	407,473	418,565	0	0
Services and Meters	222,637	229,529	0	0
General Plant	295,619	295,619	0	0
Equipment	515,714	535,198	0	0
IT Assets	218,433	211,914	0	0
CDM Assets	0	0	0	0
Other Distribution Assets	0	0	0	0
Contributions and Grants	0	0	0	0
<b>TOTAL DISTRIBUTION ASSETS</b>	<b>3,015,979</b>	<b>3,078,118</b>	<b>0</b>	<b>0</b>

#### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(1,879,594)	(2,067,513)	0	0
<b>NET FIXED DISTRIBUTION ASSETS</b>	<b>1,136,385</b>	<b>1,010,605</b>	<b>0</b>	<b>0</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution \$	2003 Total \$	2003 Unclassified \$	2003 Non-Distribution \$
<b>NET SALES REVENUE</b>					
	Sales of Electricity	(3,842,146)	(2,532,043)	0	0
	Power Supply Expenses (Working Capital)	3,375,044	2,665,859	0	0
	<b>SALES OF ELECTRICITY NET OF COST OF POWER</b>	<b>(467,102)</b>	<b>133,816</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION REVENUE</b>					
	Distribution Services Revenue	(416,679)	(757,771)	0	0
	Late Payment Charges	(9,830)	(9,669)	0	0
	Specific Service Charges	(4,770)	(6,695)	0	0
	Other Distribution Revenue	(43,175)	(437,915)	0	0
	<b>TOTAL DISTRIBUTION REVENUE</b>	<b>(474,454)</b>	<b>(1,212,050)</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES (before PILS):</b>					
	Operation (Working Capital)	226,808	243,993	0	0
	Maintenance (Working Capital)	39,630	59,134	0	0
	Billing and Collection (Working Capital)	149,005	134,275	0	0
	Community Relations (Working Capital)	0	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	204,650	574,747	0	0
	Insurance Expense (Working Capital)	5,098	1,511	0	0
	Bad Debt Expense (Working Capital)	0	73,415	0	0
	Advertising Expenses	2,187	1,214	0	0
	Charitable Contributions	0	0	0	0
	Amortization of Assets	200,588	204,710	0	0
	Other Distribution Expenses	0	0	0	0
	<b>TOTAL DISTRIBUTION EXPENSES (before PILS)</b>	<b>827,966</b>	<b>1,292,999</b>	<b>0</b>	<b>0</b>

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**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2002 Distribution	2003 Total	2003 Unclassified	2003 Non-Distribution
		\$	\$	\$	\$
<b>WORKING CAPITAL CALCULATION</b>					
Cost of Power					
	Power Supply Expenses (Working Capital)		2,665,859		
	<b>TOTAL COST OF POWER</b>		<b>2,665,859</b>		
Expenses					
	Operation (Working Capital)		243,993		
	Maintenance (Working Capital)		59,134		
	Billing and Collection (Working Capital)		134,275		
	Community Relations (Working Capital)		0		
	Community Relations - CDM (Working Capital)		0		
	Administrative and General Expenses (Working Capital)		574,747		
	Insurance Expense (Working Capital)		1,511		
	Bad Debt Expense (Working Capital)		73,415		
	Advertising Expenses		1,214		
	Charitable Contributions		0		
	Other Distribution Expenses		0		
	<b>TOTAL EXPENSES</b>		<b>1,088,289</b>		
	<b>TOTAL FOR WORKING CAPITAL CALCULATION</b>		<b>3,754,148</b>		



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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
<b>DETAILED ACCOUNTS:</b>					
1005	Cash	0	0	0	0
1010	Cash Advances and Working Funds	0	0	0	0
1020	Interest Special Deposits	0	0	0	0
1030	Dividend Special Deposits	0	0	0	0
1040	Other Special Deposits	0	0	0	0
1060	Term Deposits	0	0	0	0
1070	Current Investments	0	0	0	0
1100	Customer Accounts Receivable	0	0	0	0
1102	Accounts Receivable - Services	0	0	0	0
1104	Accounts Receivable - Recoverable Work	0	0	0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0	0	0	0
1110	Other Accounts Receivable	0	0	0	0
1120	Accrued Utility Revenues	0	0	0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0	0	0	0
1140	Interest and Dividends Receivable	0	0	0	0
1150	Rents Receivable	0	0	0	0
1170	Notes Receivable	0	0	0	0
1180	Prepayments	0	0	0	0
1190	Miscellaneous Current and Accrued Assets	0	0	0	0
1200	Accounts Receivable from Associated Companies	0	0	0	0
1210	Notes Receivable from Associated Companies	0	0	0	0
1305	Fuel Stock	0	0	0	0
1330	Plant Materials and Operating Supplies	0	0	0	0
1340	Merchandise	0	0	0	0
1350	Other Materials and Supplies	0	0	0	0
1405	Long Term Investments in Non-Associated Companies	0	0	0	0
1408	Long Term Receivable - Street Lighting Transfer	0	0	0	0
1410	Other Special or Collateral Funds	0	0	0	0
1415	Sinking Funds	0	0	0	0
1425	Unamortized Debt Expense	0	0	0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0	0	0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0	0	0	0
1460	Other Non-Current Assets	0	0	0	0
1465	O.M.E.R.S. Past Service Costs	0	0	0	0
1470	Past Service Costs - Employee Future Benefits	0	0	0	0
1475	Past Service Costs - Other Pension Plans	0	0	0	0
1480	Portfolio Investments - Associated Companies	0	0	0	0
1485	Investment in Associated Companies - Significant Influence	0	0	0	0
1490	Investment in Subsidiary Companies	0	0	0	0
1505	Unrecovered Plant and Regulatory Study Costs	0	0	0	0
1508	Other Regulatory Assets	0	0	0	0
1510	Preliminary Survey and Investigation Charges	0	0	0	0
1515	Emission Allowance Inventory	0	0	0	0
1516	Emission Allowances Withheld	0	0	0	0
1518	RCVARetail	0	0	0	0
1520	Power Purchase Variance Account	0	0	0	0
1525	Miscellaneous Deferred Debits	0	0	0	0
1530	Deferred Losses from Disposition of Utility Plant	0	0	0	0
1540	Unamortized Loss on Reacquired Debt	0	0	0	0
1545	Development Charge Deposits/ Receivables	0	0	0	0
1548	RCVASTR	0	0	0	0
1560	Deferred Development Costs	0	0	0	0
1562	Deferred Payments in Lieu of Taxes	0	0	0	0
1563	Account 1563 - Deferred PILs Contra Account	0	0	0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0	0	0	0
1570	Qualifying Transition Costs	0	0	0	0



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
1571	Pre-market Opening Energy Variance	0	0	0	0
1572	Extraordinary Event Costs	0	0	0	0
1574	Deferred Rate Impact Amounts	0	0	0	0
1580	RSVAWMS	0	0	0	0
1582	RSVAONE-TIME	0	0	0	0
1584	RSVANW	0	0	0	0
1586	RSVACN	0	0	0	0
1588	RSVAPOWER	0	0	0	0
1590	Recovery of Regulatory Asset Balances	0	0	0	0
1605	Electric Plant in Service - Control Account	0	0	0	0
1606	Organization	0	0	0	0
1608	Franchises and Consents	0	0	0	0
1610	Miscellaneous Intangible Plant	0	0	0	0
1615	Land	0	0	0	0
1616	Land Rights	0	0	0	0
1620	Buildings and Fixtures	0	0	0	0
1630	Leasehold Improvements	0	0	0	0
1635	Boiler Plant Equipment	0	0	0	0
1640	Engines and Engine-Driven Generators	0	0	0	0
1645	Turbogenerator Units	0	0	0	0
1650	Reservoirs, Dams and Waterways	0	0	0	0
1655	Water Wheels, Turbines and Generators	0	0	0	0
1660	Roads, Railroads and Bridges	0	0	0	0
1665	Fuel Holders, Producers and Accessories	0	0	0	0
1670	Prime Movers	0	0	0	0
1675	Generators	0	0	0	0
1680	Accessory Electric Equipment	0	0	0	0
1685	Miscellaneous Power Plant Equipment	0	0	0	0
1705	Land	0	0	0	0
1706	Land Rights	0	0	0	0
1708	Buildings and Fixtures	0	0	0	0
1710	Leasehold Improvements	0	0	0	0
1715	Station Equipment	0	0	0	0
1720	Towers and Fixtures	0	0	0	0
1725	Poles and Fixtures	0	0	0	0
1730	Overhead Conductors and Devices	0	0	0	0
1735	Underground Conduit	0	0	0	0
1740	Underground Conductors and Devices	0	0	0	0
1745	Roads and Trails	0	0	0	0
1805	Land	0	0	0	0
1806	Land Rights	0	0	0	0
1808	Buildings and Fixtures	0	0	0	0
1810	Leasehold Improvements	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	0	0	0
1825	Storage Battery Equipment	0	0	0	0
1830	Poles, Towers and Fixtures	0	0	0	0
1835	Overhead Conductors and Devices	0	0	0	0
1840	Underground Conduit	0	0	0	0
1845	Underground Conductors and Devices	0	0	0	0
1850	Line Transformers	0	0	0	0
1855	Services	0	0	0	0
1860	Meters	0	0	0	0
1865	Other Installations on Customer's Premises	0	0	0	0
1870	Leased Property on Customer Premises	0	0	0	0
1875	Street Lighting and Signal Systems	0	0	0	0
1905	Land	0	0	0	0
1906	Land Rights	0	0	0	0
1908	Buildings and Fixtures	0	0	0	0



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Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
1910	Leasehold Improvements	0	0	0	0
1915	Office Furniture and Equipment	0	0	0	0
1920	Computer Equipment - Hardware	0	0	0	0
1925	Computer Software	0	0	0	0
1930	Transportation Equipment	0	0	0	0
1935	Stores Equipment	0	0	0	0
1940	Tools, Shop and Garage Equipment	0	0	0	0
1945	Measurement and Testing Equipment	0	0	0	0
1950	Power Operated Equipment	0	0	0	0
1955	Communication Equipment	0	0	0	0
1960	Miscellaneous Equipment	0	0	0	0
1965	Water Heater Rental Units	0	0	0	0
1970	Load Management Controls - Customer Premises	0	0	0	0
1975	Load Management Controls - Utility Premises	0	0	0	0
1980	System Supervisory Equipment	0	0	0	0
1985	Sentinel Lighting Rental Units	0	0	0	0
1990	Other Tangible Property	0	0	0	0
1995	Contributions and Grants - Credit	0	0	0	0
2005	Property Under Capital Leases	0	0	0	0
2010	Electric Plant Purchased or Sold	0	0	0	0
2020	Experimental Electric Plant Unclassified	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	0	0	0	0
2040	Electric Plant Held for Future Use	0	0	0	0
2050	Completed Construction Not Classified--Electric	0	0	0	0
2055	Construction Work in Progress--Electric	0	0	0	0
2060	Electric Plant Acquisition Adjustment	0	0	0	0
2065	Other Electric Plant Adjustment	0	0	0	0
2070	Other Utility Plant	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	0	0	0	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0	0	0	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0	0	0	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0	0	0	0
2160	Accumulated Amortization of Other Utility Plant	0	0	0	0
2180	Accumulated Amortization of Non-Utility Property	0	0	0	0
2205	Accounts Payable	0	0	0	0
2208	Customer Credit Balances	0	0	0	0
2210	Current Portion of Customer Deposits	0	0	0	0
2215	Dividends Declared	0	0	0	0
2220	Miscellaneous Current and Accrued Liabilities	0	0	0	0
2225	Notes and Loans Payable	0	0	0	0
2240	Accounts Payable to Associated Companies	0	0	0	0
2242	Notes Payable to Associated Companies	0	0	0	0
2250	Debt Retirement Charges( DRC) Payable	0	0	0	0
2252	Transmission Charges Payable	0	0	0	0
2254	Electrical Safety Authority Fees Payable	0	0	0	0
2256	Independent Market Operator Fees and Penalties Payable	0	0	0	0
2260	Current Portion of Long Term Debt	0	0	0	0
2262	Ontario Hydro Debt - Current Portion	0	0	0	0
2264	Pensions and Employee Benefits - Current Portion	0	0	0	0
2268	Accrued Interest on Long Term Debt	0	0	0	0
2270	Matured Long Term Debt	0	0	0	0
2272	Matured Interest on Long Term Debt	0	0	0	0
2285	Obligations Under Capital Leases--Current	0	0	0	0
2290	Commodity Taxes	0	0	0	0
2292	Payroll Deductions / Expenses Payable	0	0	0	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0	0	0	0
2296	Future Income Taxes - Current	0	0	0	0
2305	Accumulated Provision for Injuries and Damages	0	0	0	0
2306	Employee Future Benefits	0	0	0	0





## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
2308	Other Pensions - Past Service Liability	0	0	0	0
2310	Vested Sick Leave Liability	0	0	0	0
2315	Accumulated Provision for Rate Refunds	0	0	0	0
2320	Other Miscellaneous Non-Current Liabilities	0	0	0	0
2325	Obligations Under Capital Lease--Non-Current	0	0	0	0
2330	Development Charge Fund	0	0	0	0
2335	Long Term Customer Deposits	0	0	0	0
2340	Collateral Funds Liability	0	0	0	0
2345	Unamortized Premium on Long Term Debt	0	0	0	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0	0	0	0
2350	Future Income Tax - Non-Current	0	0	0	0
2405	Other Regulatory Liabilities	0	0	0	0
2410	Deferred Gains from Disposition of Utility Plant	0	0	0	0
2415	Unamortized Gain on Reacquired Debt	0	0	0	0
2425	Other Deferred Credits	0	0	0	0
2435	Accrued Rate-Payer Benefit	0	0	0	0
2505	Debentures Outstanding - Long Term Portion	0	0	0	0
2510	Debenture Advances	0	0	0	0
2515	Reacquired Bonds	0	0	0	0
2520	Other Long Term Debt	0	0	0	0
2525	Term Bank Loans - Long Term Portion	0	0	0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0	0	0	0
2550	Advances from Associated Companies	0	0	0	0
3005	Common Shares Issued	0	0	0	0
3008	Preference Shares Issued	0	0	0	0
3010	Contributed Surplus	0	0	0	0
3020	Donations Received	0	0	0	0
3022	Development Charges Transferred to Equity	0	0	0	0
3026	Capital Stock Held in Treasury	0	0	0	0
3030	Miscellaneous Paid-In Capital	0	0	0	0
3035	Installments Received on Capital Stock	0	0	0	0
3040	Appropriated Retained Earnings	0	0	0	0
3045	Unappropriated Retained Earnings	0	0	0	0
3046	Balance Transferred From Income	0	0	0	0
3047	Appropriations of Retained Earnings - Current Period	0	0	0	0
3048	Dividends Payable-Preference Shares	0	0	0	0
3049	Dividends Payable-Common Shares	0	0	0	0
3055	Adjustment to Retained Earnings	0	0	0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0	0	0	0
4006	Residential Energy Sales	0	0	0	0
4010	Commercial Energy Sales	0	0	0	0
4015	Industrial Energy Sales	0	0	0	0
4020	Energy Sales to Large Users	0	0	0	0
4025	Street Lighting Energy Sales	0	0	0	0
4030	Sentinel Lighting Energy Sales	0	0	0	0
4035	General Energy Sales	0	0	0	0
4040	Other Energy Sales to Public Authorities	0	0	0	0
4045	Energy Sales to Railroads and Railways	0	0	0	0
4050	Revenue Adjustment	0	0	0	0
4055	Energy Sales for Resale	0	0	0	0
4060	Interdepartmental Energy Sales	0	0	0	0
4062	Billed WMS	0	0	0	0
4064	Billed-One-Time	0	0	0	0
4066	Billed NW	0	0	0	0
4068	Billed CN	0	0	0	0
4080	Distribution Services Revenue	0	0	0	0
4082	Retail Services Revenues	0	0	0	0
4084	Service Transaction Requests (STR) Revenues	0	0	0	0
4090	Electric Services Incidental to Energy Sales	0	0	0	0



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### 2-2 UNADJUSTED ACCOUNTING DATA

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Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
4105	Transmission Charges Revenue	0	0	0	0
4110	Transmission Services Revenue	0	0	0	0
4205	Interdepartmental Rents	0	0	0	0
4210	Rent from Electric Property	0	0	0	0
4215	Other Utility Operating Income	0	0	0	0
4220	Other Electric Revenues	0	0	0	0
4225	Late Payment Charges	0	0	0	0
4230	Sales of Water and Water Power	0	0	0	0
4235	Miscellaneous Service Revenues	0	0	0	0
4240	Provision for Rate Refunds	0	0	0	0
4245	Government Assistance Directly Credited to Income	0	0	0	0
4305	Regulatory Debits	0	0	0	0
4310	Regulatory Credits	0	0	0	0
4315	Revenues from Electric Plant Leased to Others	0	0	0	0
4320	Expenses of Electric Plant Leased to Others	0	0	0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0	0	0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0	0	0	0
4335	Profits and Losses from Financial Instrument Hedges	0	0	0	0
4340	Profits and Losses from Financial Instrument Investments	0	0	0	0
4345	Gains from Disposition of Future Use Utility Plant	0	0	0	0
4350	Losses from Disposition of Future Use Utility Plant	0	0	0	0
4355	Gain on Disposition of Utility and Other Property	0	0	0	0
4360	Loss on Disposition of Utility and Other Property	0	0	0	0
4365	Gains from Disposition of Allowances for Emission	0	0	0	0
4370	Losses from Disposition of Allowances for Emission	0	0	0	0
4375	Revenues from Non-Utility Operations	0	0	0	0
4380	Expenses of Non-Utility Operations	0	0	0	0
4385	Non-Utility Rental Income	0	0	0	0
4390	Miscellaneous Non-Operating Income	0	0	0	0
4395	Rate-Payer Benefit Including Interest	0	0	0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0	0	0	0
4405	Interest and Dividend Income	0	0	0	0
4415	Equity in Earnings of Subsidiary Companies	0	0	0	0
4505	Operation Supervision and Engineering	0	0	0	0
4510	Fuel	0	0	0	0
4515	Steam Expense	0	0	0	0
4520	Steam From Other Sources	0	0	0	0
4525	Steam Transferred--Credit	0	0	0	0
4530	Electric Expense	0	0	0	0
4535	Water For Power	0	0	0	0
4540	Water Power Taxes	0	0	0	0
4545	Hydraulic Expenses	0	0	0	0
4550	Generation Expense	0	0	0	0
4555	Miscellaneous Power Generation Expenses	0	0	0	0
4560	Rents	0	0	0	0
4565	Allowances for Emissions	0	0	0	0
4605	Maintenance Supervision and Engineering	0	0	0	0
4610	Maintenance of Structures	0	0	0	0
4615	Maintenance of Boiler Plant	0	0	0	0
4620	Maintenance of Electric Plant	0	0	0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0	0	0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0	0	0	0
4635	Maintenance of Generating and Electric Plant	0	0	0	0
4640	Maintenance of Miscellaneous Power Generation Plant	0	0	0	0
4705	Power Purchased	0	0	0	0
4708	Charges-WMS	0	0	0	0
4710	Cost of Power Adjustments	0	0	0	0
4712	Charges-One-Time	0	0	0	0
4714	Charges-NW	0	0	0	0

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution	2004 Total	2004 Unclassified	2004 Non- Distribution
		\$	\$	\$	\$
4715	System Control and Load Dispatching	0	0	0	0
4716	Charges-CN	0	0	0	0
4720	Other Expenses	0	0	0	0
4725	Competition Transition Expense	0	0	0	0
4730	Rural Rate Assistance Expense	0	0	0	0
4805	Operation Supervision and Engineering	0	0	0	0
4810	Load Dispatching	0	0	0	0
4815	Station Buildings and Fixtures Expenses	0	0	0	0
4820	Transformer Station Equipment - Operating Labour	0	0	0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0	0	0	0
4830	Overhead Line Expenses	0	0	0	0
4835	Underground Line Expenses	0	0	0	0
4840	Transmission of Electricity by Others	0	0	0	0
4845	Miscellaneous Transmission Expense	0	0	0	0
4850	Rents	0	0	0	0
4905	Maintenance Supervision and Engineering	0	0	0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0	0	0	0
4916	Maintenance of Transformer Station Equipment	0	0	0	0
4930	Maintenance of Towers, Poles and Fixtures	0	0	0	0
4935	Maintenance of Overhead Conductors and Devices	0	0	0	0
4940	Maintenance of Overhead Lines - Right of Way	0	0	0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0	0	0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0	0	0	0
4960	Maintenance of Underground Lines	0	0	0	0
4965	Maintenance of Miscellaneous Transmission Plant	0	0	0	0
5005	Operation Supervision and Engineering	0	0	0	0
5010	Load Dispatching	0	0	0	0
5012	Station Buildings and Fixtures Expense	0	0	0	0
5014	Transformer Station Equipment - Operation Labour	0	0	0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0	0	0	0
5016	Distribution Station Equipment - Operation Labour	0	0	0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0	0	0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0	0	0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0	0	0	0
5030	Overhead Subtransmission Feeders - Operation	0	0	0	0
5035	Overhead Distribution Transformers - Operation	0	0	0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0	0	0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0	0	0	0
5050	Underground Subtransmission Feeders - Operation	0	0	0	0
5055	Underground Distribution Transformers - Operation	0	0	0	0
5060	Street Lighting and Signal System Expense	0	0	0	0
5065	Meter Expense	0	0	0	0
5070	Customer Premises - Operation Labour	0	0	0	0
5075	Customer Premises - Materials and Expenses	0	0	0	0
5085	Miscellaneous Distribution Expense	0	0	0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0	0	0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0	0	0	0
5096	Other Rent	0	0	0	0
5105	Maintenance Supervision and Engineering	0	0	0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0	0	0	0
5112	Maintenance of Transformer Station Equipment	0	0	0	0
5114	Maintenance of Distribution Station Equipment	0	0	0	0
5120	Maintenance of Poles, Towers and Fixtures	0	0	0	0
5125	Maintenance of Overhead Conductors and Devices	0	0	0	0
5130	Maintenance of Overhead Services	0	0	0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0	0	0	0
5145	Maintenance of Underground Conduit	0	0	0	0
5150	Maintenance of Underground Conductors and Devices	0	0	0	0
5155	Maintenance of Underground Services	0	0	0	0



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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
5160	Maintenance of Line Transformers	0	0	0	0
5165	Maintenance of Street Lighting and Signal Systems	0	0	0	0
5170	Sentinel Lights - Labour	0	0	0	0
5172	Sentinel Lights - Materials and Expenses	0	0	0	0
5175	Maintenance of Meters	0	0	0	0
5178	Customer Installations Expenses- Leased Property	0	0	0	0
5185	Water Heater Rentals - Labour	0	0	0	0
5186	Water Heater Rentals - Materials and Expenses	0	0	0	0
5190	Water Heater Controls - Labour	0	0	0	0
5192	Water Heater Controls - Materials and Expenses	0	0	0	0
5195	Maintenance of Other Installations on Customer Premises	0	0	0	0
5205	Purchase of Transmission and System Services	0	0	0	0
5210	Transmission Charges	0	0	0	0
5215	Transmission Charges Recovered	0	0	0	0
5305	Supervision	0	0	0	0
5310	Meter Reading Expense	0	0	0	0
5315	Customer Billing	0	0	0	0
5320	Collecting	0	0	0	0
5325	Collecting- Cash Over and Short	0	0	0	0
5330	Collection Charges	0	0	0	0
5335	Bad Debt Expense	0	0	0	0
5340	Miscellaneous Customer Accounts Expenses	0	0	0	0
5405	Supervision	0	0	0	0
5410	Community Relations - Sundry	0	0	0	0
5415	Energy Conservation	0	0	0	0
5420	Community Safety Program	0	0	0	0
5425	Miscellaneous Customer Service and Informational Expenses	0	0	0	0
5505	Supervision	0	0	0	0
5510	Demonstrating and Selling Expense	0	0	0	0
5515	Advertising Expense	0	0	0	0
5520	Miscellaneous Sales Expense	0	0	0	0
5605	Executive Salaries and Expenses	0	0	0	0
5610	Management Salaries and Expenses	0	0	0	0
5615	General Administrative Salaries and Expenses	0	0	0	0
5620	Office Supplies and Expenses	0	0	0	0
5625	Administrative Expense Transferred Credit	0	0	0	0
5630	Outside Services Employed	0	0	0	0
5635	Property Insurance	0	0	0	0
5640	Injuries and Damages	0	0	0	0
5645	Employee Pensions and Benefits	0	0	0	0
5650	Franchise Requirements	0	0	0	0
5655	Regulatory Expenses	0	0	0	0
5660	General Advertising Expenses	0	0	0	0
5665	Miscellaneous General Expenses	0	0	0	0
5670	Rent	0	0	0	0
5675	Maintenance of General Plant	0	0	0	0
5680	Electrical Safety Authority Fees	0	0	0	0
5685	Independent Market Operator Fees and Penalties	0	0	0	0
5705	Amortization Expense - Property, Plant, and Equipment	0	0	0	0
5710	Amortization of Limited Term Electric Plant	0	0	0	0
5715	Amortization of Intangibles and Other Electric Plant	0	0	0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0	0	0	0
5725	Miscellaneous Amortization	0	0	0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	0	0	0
5735	Amortization of Deferred Development Costs	0	0	0	0
5740	Amortization of Deferred Charges	0	0	0	0
6005	Interest on Long Term Debt	0	0	0	0
6010	Amortization of Debt Discount and Expense	0	0	0	0
6015	Amortization of Premium on Debt Credit	0	0	0	0



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### 2-2 UNADJUSTED ACCOUNTING DATA

All adjustment are entered on subsequent sheets.

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
6020	Amortization of Loss on Reacquired Debt	0	0	0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0	0	0	0
6030	Interest on Debt to Associated Companies	0	0	0	0
6035	Other Interest Expense	0	0	0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0	0	0	0
6042	Allowance For Other Funds Used During Construction	0	0	0	0
6045	Interest Expense on Capital Lease Obligations	0	0	0	0
6105	Taxes Other Than Income Taxes	0	0	0	0
6110	Income Taxes	0	0	0	0
6115	Provision for Future Income Taxes	0	0	0	0
6205	Donations	0	0	0	0
6210	Life Insurance	0	0	0	0
6215	Penalties	0	0	0	0
6225	Other Deductions	0	0	0	0
6305	Extraordinary Income	0	0	0	0
6310	Extraordinary Deductions	0	0	0	0
6315	Income Taxes, Extraordinary Items	0	0	0	0
6405	Discontinues Operations - Income/ Gains	0	0	0	0
6410	Discontinued Operations - Deductions/ Losses	0	0	0	0
6415	Income Taxes, Discontinued Operations	0	0	0	0
Total (\$) Value		0	0	0	0

### GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	15,588	15,588	0	0
TS Primary Above 50	0	0	0	0
DS	464,284	467,360	0	0
Poles, Wires	907,420	979,535	0	0
Line Transformers	418,565	428,438	0	0
Services and Meters	229,529	308,007	0	0
General Plant	295,619	295,619	0	0
Equipment	535,198	539,192	0	0
IT Assets	211,914	206,387	0	0
CDM Expenditures and Recoveries	0	0	0	0
Other Distribution Assets	0	0	0	0
Contributions and Grants	0	0	0	0
Accumulated Amortization	(2,067,513)	(2,172,255)	0	0
Non-Distribution Asset	0	841,795	0	841,795
Unclassified Asset	0	4,759,184	4,759,184	0
Liability	0	(1,749,318)	(1,749,318)	0
Equity	0	(859,656)	(859,656)	0
Sales of Electricity	(2,532,043)	(2,305,420)	0	0
Distribution Services Revenue	(757,771)	(767,272)	0	0
Late Payment Charges	(9,669)	(5,632)	0	0
Specific Service Charges	(6,695)	(6,899)	0	0



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
	Other Distribution Revenue	(437,915)	(138,881)	0	0
	Other Revenue - Unclassified	0	0	0	0
	Other Income & Deductions	0	(6,083)	(6,083)	0
	<b>Power Supply Expenses (Working Capital)</b>	<b>2,665,859</b>	<b>2,455,233</b>	<b>0</b>	<b>0</b>
	Other Power Supply Expenses	0	3,657	3,657	0
	<b>Operation (Working Capital)</b>	<b>243,993</b>	<b>258,051</b>	<b>0</b>	<b>0</b>
	<b>Maintenance (Working Capital)</b>	<b>59,134</b>	<b>38,224</b>	<b>0</b>	<b>0</b>
	<b>Billing and Collection (Working Capital)</b>	<b>134,275</b>	<b>139,571</b>	<b>0</b>	<b>0</b>
	<b>Community Relations (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Community Relations - CDM (Working Capital)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Administrative and General Expenses (Working Capital)</b>	<b>574,747</b>	<b>212,261</b>	<b>0</b>	<b>0</b>
	<b>Insurance Expense (Working Capital)</b>	<b>1,511</b>	<b>5,035</b>	<b>0</b>	<b>0</b>
	<b>Bad Debt Expense (Working Capital)</b>	<b>73,415</b>	<b>(466)</b>	<b>0</b>	<b>0</b>
	<b>Advertising Expenses</b>	<b>1,214</b>	<b>1,714</b>	<b>0</b>	<b>0</b>
	<b>Charitable Contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Amortization of Assets</b>	<b>204,710</b>	<b>143,082</b>	<b>0</b>	<b>0</b>
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	0	66,741	66,741	0
	Income Tax Expense - Unclassified	0	0	0	0
	<b>Other Distribution Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Non-Distribution Expenses	0	0	0	0
	<b>Unclassified Expenses</b>	<b>0</b>	<b>(180,558)</b>	<b>(180,558)</b>	<b>0</b>
		<b>1,225,370</b>	<b>3,972,235</b>	<b>2,033,967</b>	<b>841,795</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
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### SUMMARY FINANCIAL INFORMATION

*(Before Adjustments)*

#### DISTRIBUTION ASSETS:

Land and Buildings	15,588	15,588	0	0
TS Primary Above 50	0	0	0	0
DS	464,284	467,360	0	0
Poles, Wires	907,420	979,535	0	0
Line Transformers	418,565	428,438	0	0
Services and Meters	229,529	308,007	0	0
General Plant	295,619	295,619	0	0
Equipment	535,198	539,192	0	0
IT Assets	211,914	206,387	0	0
CDM Assets	0	0	0	0
Other Distribution Assets	0	0	0	0
Contributions and Grants	0	0	0	0
<b>TOTAL DISTRIBUTION ASSETS</b>	<b>3,078,118</b>	<b>3,240,127</b>	<b>0</b>	<b>0</b>

#### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(2,067,513)	(2,172,255)	0	0
<b>NET FIXED DISTRIBUTION ASSETS</b>	<b>1,010,605</b>	<b>1,067,873</b>	<b>0</b>	<b>0</b>





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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
<b>NET SALES REVENUE</b>					
	Sales of Electricity	(2,532,043)	(2,305,420)	0	0
	Power Supply Expenses (Working Capital)	2,665,859	2,455,233	0	0
	<b>SALES OF ELECTRICITY NET OF COST OF POWER</b>	<b>133,816</b>	<b>149,813</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION REVENUE</b>					
	Distribution Services Revenue	(757,771)	(767,272)	0	0
	Late Payment Charges	(9,669)	(5,632)	0	0
	Specific Service Charges	(6,695)	(6,899)	0	0
	Other Distribution Revenue	(437,915)	(138,881)	0	0
	<b>TOTAL DISTRIBUTION REVENUE</b>	<b>(1,212,050)</b>	<b>(918,684)</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION EXPENSES (before PILS):</b>					
	Operation (Working Capital)	243,993	258,051	0	0
	Maintenance (Working Capital)	59,134	38,224	0	0
	Billing and Collection (Working Capital)	134,275	139,571	0	0
	Community Relations (Working Capital)	0	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	574,747	212,261	0	0
	Insurance Expense (Working Capital)	1,511	5,035	0	0
	Bad Debt Expense (Working Capital)	73,415	(466)	0	0
	Advertising Expenses	1,214	1,714	0	0
	Charitable Contributions	0	0	0	0
	Amortization of Assets	204,710	143,082	0	0
	Other Distribution Expenses	0	0	0	0
	<b>TOTAL DISTRIBUTION EXPENSES (before PILS)</b>	<b>1,292,999</b>	<b>797,471</b>	<b>0</b>	<b>0</b>





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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2003 Distribution \$	2004 Total \$	2004 Unclassified \$	2004 Non- Distribution \$
<b>WORKING CAPITAL CALCULATION</b>					
Cost of Power					
	Power Supply Expenses (Working Capital)		2,455,233		
	<b>TOTAL COST OF POWER</b>		<b>2,455,233</b>		
Expenses					
	Operation (Working Capital)		258,051		
	Maintenance (Working Capital)		38,224		
	Billing and Collection (Working Capital)		139,571		
	Community Relations (Working Capital)		0		
	Community Relations - CDM (Working Capital)		0		
	Administrative and General Expenses (Working Capital)		212,261		
	Insurance Expense (Working Capital)		5,035		
	Bad Debt Expense (Working Capital)		(466)		
	Advertising Expenses		1,714		
	Charitable Contributions		0		
	Other Distribution Expenses		0		
	<b>TOTAL EXPENSES</b>		<b>654,389</b>		
	<b>TOTAL FOR WORKING CAPITAL CALCULATION</b>		<b>3,109,622</b>		

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
<b>DETAILED ACCOUNTS:</b>		
1005	Cash	0
1010	Cash Advances and Working Funds	0
1020	Interest Special Deposits	0
1030	Dividend Special Deposits	0
1040	Other Special Deposits	0
1060	Term Deposits	0
1070	Current Investments	0
1100	Customer Accounts Receivable	0
1102	Accounts Receivable - Services	0
1104	Accounts Receivable - Recoverable Work	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0
1110	Other Accounts Receivable	0
1120	Accrued Utility Revenues	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0
1140	Interest and Dividends Receivable	0
1150	Rents Receivable	0
1170	Notes Receivable	0
1180	Prepayments	0
1190	Miscellaneous Current and Accrued Assets	0
1200	Accounts Receivable from Associated Companies	0
1210	Notes Receivable from Associated Companies	0
1305	Fuel Stock	0
1330	Plant Materials and Operating Supplies	0
1340	Merchandise	0
1350	Other Materials and Supplies	0
1405	Long Term Investments in Non-Associated Companies	0
1408	Long Term Receivable - Street Lighting Transfer	0
1410	Other Special or Collateral Funds	0
1415	Sinking Funds	0
1425	Unamortized Debt Expense	0
1445	Unamortized Discount on Long-Term Debt--Debit	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0
1460	Other Non-Current Assets	0
1465	O.M.E.R.S. Past Service Costs	0
1470	Past Service Costs - Employee Future Benefits	0
1475	Past Service Costs - Other Pension Plans	0
1480	Portfolio Investments - Associated Companies	0
1485	Investment in Associated Companies - Significant Influence	0
1490	Investment in Subsidiary Companies	0
1505	Unrecovered Plant and Regulatory Study Costs	0
1508	Other Regulatory Assets	0
1510	Preliminary Survey and Investigation Charges	0
1515	Emission Allowance Inventory	0
1516	Emission Allowances Withheld	0
1518	RCVARetail	0
1520	Power Purchase Variance Account	0
1525	Miscellaneous Deferred Debits	0
1530	Deferred Losses from Disposition of Utility Plant	0
1540	Unamortized Loss on Reacquired Debt	0
1545	Development Charge Deposits/ Receivables	0
1548	RCVASTR	0
1560	Deferred Development Costs	0
1562	Deferred Payments in Lieu of Taxes	0
1563	Account 1563 - Deferred PILs Contra Account	0
1565	Conservation and Demand Management Expenditures and Recoveries	0
1570	Qualifying Transition Costs	0

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution	
		\$	
1571	Pre-market Opening Energy Variance	0	
1572	Extraordinary Event Costs	0	
1574	Deferred Rate Impact Amounts	0	
1580	RSVAWMS	0	
1582	RSVAONE-TIME	0	
1584	RSVANW	0	
1586	RSVACN	0	
1588	RSVAPOWER	0	
1590	Recovery of Regulatory Asset Balances	0	
1605	Electric Plant in Service - Control Account	0	
1606	Organization	0	
1608	Franchises and Consents	0	
1610	Miscellaneous Intangible Plant	0	
1615	Land	0	
1616	Land Rights	0	
1620	Buildings and Fixtures	0	
1630	Leasehold Improvements	0	
1635	Boiler Plant Equipment	0	
1640	Engines and Engine-Driven Generators	0	
1645	Turbogenerator Units	0	
1650	Reservoirs, Dams and Waterways	0	
1655	Water Wheels, Turbines and Generators	0	
1660	Roads, Railroads and Bridges	0	
1665	Fuel Holders, Producers and Accessories	0	
1670	Prime Movers	0	
1675	Generators	0	
1680	Accessory Electric Equipment	0	
1685	Miscellaneous Power Plant Equipment	0	
1705	Land	0	
1706	Land Rights	0	
1708	Buildings and Fixtures	0	
1710	Leasehold Improvements	0	
1715	Station Equipment	0	
1720	Towers and Fixtures	0	
1725	Poles and Fixtures	0	
1730	Overhead Conductors and Devices	0	
1735	Underground Conduit	0	
1740	Underground Conductors and Devices	0	
1745	Roads and Trails	0	
1805	Land	0	
1806	Land Rights	0	
1808	Buildings and Fixtures	0	
1810	Leasehold Improvements	0	
1815	Transformer Station Equipment - Normally Primary above 50 kV	0	
1820	Distribution Station Equipment - Normally Primary below 50 kV	0	
1825	Storage Battery Equipment	0	
1830	Poles, Towers and Fixtures	0	
1835	Overhead Conductors and Devices	0	
1840	Underground Conduit	0	
1845	Underground Conductors and Devices	0	
1850	Line Transformers	0	
1855	Services	0	
1860	Meters	0	
1865	Other Installations on Customer's Premises	0	
1870	Leased Property on Customer Premises	0	
1875	Street Lighting and Signal Systems	0	
1905	Land	0	
1906	Land Rights	0	
1908	Buildings and Fixtures	0	



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
1910	Leasehold Improvements	0
1915	Office Furniture and Equipment	0
1920	Computer Equipment - Hardware	0
1925	Computer Software	0
1930	Transportation Equipment	0
1935	Stores Equipment	0
1940	Tools, Shop and Garage Equipment	0
1945	Measurement and Testing Equipment	0
1950	Power Operated Equipment	0
1955	Communication Equipment	0
1960	Miscellaneous Equipment	0
1965	Water Heater Rental Units	0
1970	Load Management Controls - Customer Premises	0
1975	Load Management Controls - Utility Premises	0
1980	System Supervisory Equipment	0
1985	Sentinel Lighting Rental Units	0
1990	Other Tangible Property	0
1995	Contributions and Grants - Credit	0
2005	Property Under Capital Leases	0
2010	Electric Plant Purchased or Sold	0
2020	Experimental Electric Plant Unclassified	0
2030	Electric Plant and Equipment Leased to Others	0
2040	Electric Plant Held for Future Use	0
2050	Completed Construction Not Classified--Electric	0
2055	Construction Work in Progress--Electric	0
2060	Electric Plant Acquisition Adjustment	0
2065	Other Electric Plant Adjustment	0
2070	Other Utility Plant	0
2075	Non-Utility Property Owned or Under Capital Leases	0
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0
2160	Accumulated Amortization of Other Utility Plant	0
2180	Accumulated Amortization of Non-Utility Property	0
2205	Accounts Payable	0
2208	Customer Credit Balances	0
2210	Current Portion of Customer Deposits	0
2215	Dividends Declared	0
2220	Miscellaneous Current and Accrued Liabilities	0
2225	Notes and Loans Payable	0
2240	Accounts Payable to Associated Companies	0
2242	Notes Payable to Associated Companies	0
2250	Debt Retirement Charges( DRC) Payable	0
2252	Transmission Charges Payable	0
2254	Electrical Safety Authority Fees Payable	0
2256	Independent Market Operator Fees and Penalties Payable	0
2260	Current Portion of Long Term Debt	0
2262	Ontario Hydro Debt - Current Portion	0
2264	Pensions and Employee Benefits - Current Portion	0
2268	Accrued Interest on Long Term Debt	0
2270	Matured Long Term Debt	0
2272	Matured Interest on Long Term Debt	0
2285	Obligations Under Capital Leases--Current	0
2290	Commodity Taxes	0
2292	Payroll Deductions / Expenses Payable	0
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0
2296	Future Income Taxes - Current	0
2305	Accumulated Provision for Injuries and Damages	0
2306	Employee Future Benefits	0



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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
2308	Other Pensions - Past Service Liability	0
2310	Vested Sick Leave Liability	0
2315	Accumulated Provision for Rate Refunds	0
2320	Other Miscellaneous Non-Current Liabilities	0
2325	Obligations Under Capital Lease--Non-Current	0
2330	Development Charge Fund	0
2335	Long Term Customer Deposits	0
2340	Collateral Funds Liability	0
2345	Unamortized Premium on Long Term Debt	0
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0
2350	Future Income Tax - Non-Current	0
2405	Other Regulatory Liabilities	0
2410	Deferred Gains from Disposition of Utility Plant	0
2415	Unamortized Gain on Reacquired Debt	0
2425	Other Deferred Credits	0
2435	Accrued Rate-Payer Benefit	0
2505	Debentures Outstanding - Long Term Portion	0
2510	Debenture Advances	0
2515	Reacquired Bonds	0
2520	Other Long Term Debt	0
2525	Term Bank Loans - Long Term Portion	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0
2550	Advances from Associated Companies	0
3005	Common Shares Issued	0
3008	Preference Shares Issued	0
3010	Contributed Surplus	0
3020	Donations Received	0
3022	Development Charges Transferred to Equity	0
3026	Capital Stock Held in Treasury	0
3030	Miscellaneous Paid-In Capital	0
3035	Installments Received on Capital Stock	0
3040	Appropriated Retained Earnings	0
3045	Unappropriated Retained Earnings	0
3046	Balance Transferred From Income	0
3047	Appropriations of Retained Earnings - Current Period	0
3048	Dividends Payable-Preference Shares	0
3049	Dividends Payable-Common Shares	0
3055	Adjustment to Retained Earnings	0
3065	Unappropriated Undistributed Subsidiary Earnings	0
4006	Residential Energy Sales	0
4010	Commercial Energy Sales	0
4015	Industrial Energy Sales	0
4020	Energy Sales to Large Users	0
4025	Street Lighting Energy Sales	0
4030	Sentinel Lighting Energy Sales	0
4035	General Energy Sales	0
4040	Other Energy Sales to Public Authorities	0
4045	Energy Sales to Railroads and Railways	0
4050	Revenue Adjustment	0
4055	Energy Sales for Resale	0
4060	Interdepartmental Energy Sales	0
4062	Billed WMS	0
4064	Billed-One-Time	0
4066	Billed NW	0
4068	Billed CN	0
4080	Distribution Services Revenue	0
4082	Retail Services Revenues	0
4084	Service Transaction Requests (STR) Revenues	0
4090	Electric Services Incidental to Energy Sales	0



## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
4105	Transmission Charges Revenue	0
4110	Transmission Services Revenue	0
4205	Interdepartmental Rents	0
4210	Rent from Electric Property	0
4215	Other Utility Operating Income	0
4220	Other Electric Revenues	0
4225	Late Payment Charges	0
4230	Sales of Water and Water Power	0
4235	Miscellaneous Service Revenues	0
4240	Provision for Rate Refunds	0
4245	Government Assistance Directly Credited to Income	0
4305	Regulatory Debits	0
4310	Regulatory Credits	0
4315	Revenues from Electric Plant Leased to Others	0
4320	Expenses of Electric Plant Leased to Others	0
4325	Revenues from Merchandise, Jobbing, Etc.	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0
4335	Profits and Losses from Financial Instrument Hedges	0
4340	Profits and Losses from Financial Instrument Investments	0
4345	Gains from Disposition of Future Use Utility Plant	0
4350	Losses from Disposition of Future Use Utility Plant	0
4355	Gain on Disposition of Utility and Other Property	0
4360	Loss on Disposition of Utility and Other Property	0
4365	Gains from Disposition of Allowances for Emission	0
4370	Losses from Disposition of Allowances for Emission	0
4375	Revenues from Non-Utility Operations	0
4380	Expenses of Non-Utility Operations	0
4385	Non-Utility Rental Income	0
4390	Miscellaneous Non-Operating Income	0
4395	Rate-Payer Benefit Including Interest	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0
4405	Interest and Dividend Income	0
4415	Equity in Earnings of Subsidiary Companies	0
4505	Operation Supervision and Engineering	0
4510	Fuel	0
4515	Steam Expense	0
4520	Steam From Other Sources	0
4525	Steam Transferred--Credit	0
4530	Electric Expense	0
4535	Water For Power	0
4540	Water Power Taxes	0
4545	Hydraulic Expenses	0
4550	Generation Expense	0
4555	Miscellaneous Power Generation Expenses	0
4560	Rents	0
4565	Allowances for Emissions	0
4605	Maintenance Supervision and Engineering	0
4610	Maintenance of Structures	0
4615	Maintenance of Boiler Plant	0
4620	Maintenance of Electric Plant	0
4625	Maintenance of Reservoirs, Dams and Waterways	0
4630	Maintenance of Water Wheels, Turbines and Generators	0
4635	Maintenance of Generating and Electric Plant	0
4640	Maintenance of Miscellaneous Power Generation Plant	0
4705	Power Purchased	0
4708	Charges-WMS	0
4710	Cost of Power Adjustments	0
4712	Charges-One-Time	0
4714	Charges-NW	0

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
4715	System Control and Load Dispatching	0
4716	Charges-CN	0
4720	Other Expenses	0
4725	Competition Transition Expense	0
4730	Rural Rate Assistance Expense	0
4805	Operation Supervision and Engineering	0
4810	Load Dispatching	0
4815	Station Buildings and Fixtures Expenses	0
4820	Transformer Station Equipment - Operating Labour	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0
4830	Overhead Line Expenses	0
4835	Underground Line Expenses	0
4840	Transmission of Electricity by Others	0
4845	Miscellaneous Transmission Expense	0
4850	Rents	0
4905	Maintenance Supervision and Engineering	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0
4916	Maintenance of Transformer Station Equipment	0
4930	Maintenance of Towers, Poles and Fixtures	0
4935	Maintenance of Overhead Conductors and Devices	0
4940	Maintenance of Overhead Lines - Right of Way	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0
4960	Maintenance of Underground Lines	0
4965	Maintenance of Miscellaneous Transmission Plant	0
5005	Operation Supervision and Engineering	0
5010	Load Dispatching	0
5012	Station Buildings and Fixtures Expense	0
5014	Transformer Station Equipment - Operation Labour	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0
5016	Distribution Station Equipment - Operation Labour	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0
5030	Overhead Subtransmission Feeders - Operation	0
5035	Overhead Distribution Transformers- Operation	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0
5050	Underground Subtransmission Feeders - Operation	0
5055	Underground Distribution Transformers - Operation	0
5060	Street Lighting and Signal System Expense	0
5065	Meter Expense	0
5070	Customer Premises - Operation Labour	0
5075	Customer Premises - Materials and Expenses	0
5085	Miscellaneous Distribution Expense	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0
5096	Other Rent	0
5105	Maintenance Supervision and Engineering	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0
5112	Maintenance of Transformer Station Equipment	0
5114	Maintenance of Distribution Station Equipment	0
5120	Maintenance of Poles, Towers and Fixtures	0
5125	Maintenance of Overhead Conductors and Devices	0
5130	Maintenance of Overhead Services	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0
5145	Maintenance of Underground Conduit	0
5150	Maintenance of Underground Conductors and Devices	0
5155	Maintenance of Underground Services	0



**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution	
		\$	
5160	Maintenance of Line Transformers	0	
5165	Maintenance of Street Lighting and Signal Systems	0	
5170	Sentinel Lights - Labour	0	
5172	Sentinel Lights - Materials and Expenses	0	
5175	Maintenance of Meters	0	
5178	Customer Installations Expenses- Leased Property	0	
5185	Water Heater Rentals - Labour	0	
5186	Water Heater Rentals - Materials and Expenses	0	
5190	Water Heater Controls - Labour	0	
5192	Water Heater Controls - Materials and Expenses	0	
5195	Maintenance of Other Installations on Customer Premises	0	
5205	Purchase of Transmission and System Services	0	
5210	Transmission Charges	0	
5215	Transmission Charges Recovered	0	
5305	Supervision	0	
5310	Meter Reading Expense	0	
5315	Customer Billing	0	
5320	Collecting	0	
5325	Collecting- Cash Over and Short	0	
5330	Collection Charges	0	
5335	Bad Debt Expense	0	
5340	Miscellaneous Customer Accounts Expenses	0	
5405	Supervision	0	
5410	Community Relations - Sundry	0	
5415	Energy Conservation	0	
5420	Community Safety Program	0	
5425	Miscellaneous Customer Service and Informational Expenses	0	
5505	Supervision	0	
5510	Demonstrating and Selling Expense	0	
5515	Advertising Expense	0	
5520	Miscellaneous Sales Expense	0	
5605	Executive Salaries and Expenses	0	
5610	Management Salaries and Expenses	0	
5615	General Administrative Salaries and Expenses	0	
5620	Office Supplies and Expenses	0	
5625	Administrative Expense Transferred Credit	0	
5630	Outside Services Employed	0	
5635	Property Insurance	0	
5640	Injuries and Damages	0	
5645	Employee Pensions and Benefits	0	
5650	Franchise Requirements	0	
5655	Regulatory Expenses	0	
5660	General Advertising Expenses	0	
5665	Miscellaneous General Expenses	0	
5670	Rent	0	
5675	Maintenance of General Plant	0	
5680	Electrical Safety Authority Fees	0	
5685	Independent Market Operator Fees and Penalties	0	
5705	Amortization Expense - Property, Plant, and Equipment	0	
5710	Amortization of Limited Term Electric Plant	0	
5715	Amortization of Intangibles and Other Electric Plant	0	
5720	Amortization of Electric Plant Acquisition Adjustments	0	
5725	Miscellaneous Amortization	0	
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0	
5735	Amortization of Deferred Development Costs	0	
5740	Amortization of Deferred Charges	0	
6005	Interest on Long Term Debt	0	
6010	Amortization of Debt Discount and Expense	0	
6015	Amortization of Premium on Debt Credit	0	





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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
6020	Amortization of Loss on Reacquired Debt	0
6025	Amortization of Gain on Reacquired Debt--Credit	0
6030	Interest on Debt to Associated Companies	0
6035	Other Interest Expense	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0
6042	Allowance For Other Funds Used During Construction	0
6045	Interest Expense on Capital Lease Obligations	0
6105	Taxes Other Than Income Taxes	0
6110	Income Taxes	0
6115	Provision for Future Income Taxes	0
6205	Donations	0
6210	Life Insurance	0
6215	Penalties	0
6225	Other Deductions	0
6305	Extraordinary Income	0
6310	Extraordinary Deductions	0
6315	Income Taxes, Extraordinary Items	0
6405	Discontinues Operations - Income/ Gains	0
6410	Discontinued Operations - Deductions/ Losses	0
6415	Income Taxes, Discontinued Operations	0
	Total (\$) Value	0

### GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

Land and Buildings	15,588
TS Primary Above 50	0
DS	467,360
Poles, Wires	979,535
Line Transformers	428,438
Services and Meters	308,007
General Plant	295,619
Equipment	539,192
IT Assets	206,387
CDM Expenditures and Recoveries	0
Other Distribution Assets	0
Contributions and Grants	0
Accumulated Amortization	(2,172,255)
Non-Distribution Asset	0
Unclassified Asset	0
Liability	0
Equity	0
Sales of Electricity	(2,305,420)
Distribution Services Revenue	(767,272)
Late Payment Charges	(5,632)
Specific Service Charges	(6,899)

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**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
	Other Distribution Revenue	(138,881)
	Other Revenue - Unclassified	0
	Other Income & Deductions	0
	<b>Power Supply Expenses (Working Capital)</b>	2,455,233
	Other Power Supply Expenses	0
	<b>Operation (Working Capital)</b>	258,051
	<b>Maintenance (Working Capital)</b>	38,224
	<b>Billing and Collection (Working Capital)</b>	139,571
	<b>Community Relations (Working Capital)</b>	0
	<b>Community Relations - CDM (Working Capital)</b>	0
	<b>Administrative and General Expenses (Working Capital)</b>	212,261
	<b>Insurance Expense (Working Capital)</b>	5,035
	<b>Bad Debt Expense (Working Capital)</b>	(466)
	<b>Advertising Expenses</b>	1,714
	<b>Charitable Contributions</b>	0
	<b>Amortization of Assets</b>	143,082
	Other Amortization - Unclassified	0
	Interest Expense - Unclassified	0
	Income Tax Expense - Unclassified	0
	<b>Other Distribution Expenses</b>	0
	Non-Distribution Expenses	0
	<b>Unclassified Expenses</b>	0
		1,096,474



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$

### SUMMARY FINANCIAL INFORMATION

*(Before Adjustments)*

#### DISTRIBUTION ASSETS:

Land and Buildings	15,588
TS Primary Above 50	0
DS	467,360
Poles, Wires	979,535
Line Transformers	428,438
Services and Meters	308,007
General Plant	295,619
Equipment	539,192
IT Assets	206,387
CDM Assets	0
Other Distribution Assets	0
Contributions and Grants	0

<b>TOTAL DISTRIBUTION ASSETS</b>	<b>3,240,127</b>
----------------------------------	------------------

#### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:	
Accumulated Amortization	(2,172,255)
<b>NET FIXED DISTRIBUTION ASSETS</b>	<b>1,067,873</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$
<b>NET SALES REVENUE</b>		
	Sales of Electricity	(2,305,420)
	Power Supply Expenses (Working Capital)	2,455,233
	<b>SALES OF ELECTRICITY NET OF COST OF POWER</b>	<b>149,813</b>
<b>DISTRIBUTION REVENUE</b>		
	Distribution Services Revenue	(767,272)
	Late Payment Charges	(5,632)
	Specific Service Charges	(6,899)
	Other Distribution Revenue	(138,881)
	<b>TOTAL DISTRIBUTION REVENUE</b>	<b>(918,684)</b>
<b>DISTRIBUTION EXPENSES (before PILS):</b>		
	Operation (Working Capital)	258,051
	Maintenance (Working Capital)	38,224
	Billing and Collection (Working Capital)	139,571
	Community Relations (Working Capital)	0
	Community Relations - CDM (Working Capital)	0
	Administrative and General Expenses (Working Capital)	212,261
	Insurance Expense (Working Capital)	5,035
	Bad Debt Expense (Working Capital)	(466)
	Advertising Expenses	1,714
	Charitable Contributions	0
	Amortization of Assets	143,082
	Other Distribution Expenses	0
	<b>TOTAL DISTRIBUTION EXPENSES (before PILs)</b>	<b>797,471</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	2004 Distribution
		\$

### WORKING CAPITAL CALCULATION

#### Cost of Power

Power Supply Expenses (Working Capital)

TOTAL COST OF POWER

#### Expenses

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Other Distribution Expenses

TOTAL EXPENSES

**TOTAL FOR WORKING CAPITAL CALCULATION**



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

**Account Number**      **Account Description**

**Grouping for Minimum Reporting**  
(Note that Groups are not sequential blocks of accounts.  
Use "Show Groups" to highlight.)

### DETAILED ACCOUNTS:

1005	Cash	<b>Unclassified Asset</b>
1010	Cash Advances and Working Funds	Unclassified Asset
1020	Interest Special Deposits	Unclassified Asset
1030	Dividend Special Deposits	Unclassified Asset
1040	Other Special Deposits	Unclassified Asset
1060	Term Deposits	Unclassified Asset
1070	Current Investments	Unclassified Asset
1100	Customer Accounts Receivable	Unclassified Asset
1102	Accounts Receivable - Services	Unclassified Asset
1104	Accounts Receivable - Recoverable Work	Unclassified Asset
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset
1110	Other Accounts Receivable	Unclassified Asset
1120	Accrued Utility Revenues	Unclassified Asset
1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified Asset
1140	Interest and Dividends Receivable	Unclassified Asset
1150	Rents Receivable	Unclassified Asset
1170	Notes Receivable	Unclassified Asset
1180	Prepayments	Unclassified Asset
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset
1200	Accounts Receivable from Associated Companies	Unclassified Asset
1210	Notes Receivable from Associated Companies	Unclassified Asset
1305	Fuel Stock	Unclassified Asset
1330	Plant Materials and Operating Supplies	Unclassified Asset
1340	Merchandise	Unclassified Asset
1350	Other Materials and Supplies	Unclassified Asset
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset
1410	Other Special or Collateral Funds	Unclassified Asset
1415	Sinking Funds	Unclassified Asset
1425	Unamortized Debt Expense	Unclassified Asset
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset
1460	Other Non-Current Assets	Unclassified Asset
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset
1475	Past Service Costs - Other Pension Plans	Unclassified Asset
1480	Portfolio Investments - Associated Companies	Unclassified Asset
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset
1490	Investment in Subsidiary Companies	Unclassified Asset
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset
1508	Other Regulatory Assets	Unclassified Asset
1510	Preliminary Survey and Investigation Charges	Unclassified Asset
1515	Emission Allowance Inventory	Unclassified Asset
1516	Emission Allowances Withheld	Unclassified Asset
1518	RCVARetail	Unclassified Asset
1520	Power Purchase Variance Account	Unclassified Asset
1525	Miscellaneous Deferred Debits	Unclassified Asset
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset
1545	Development Charge Deposits/ Receivables	Unclassified Asset
1548	RCVASTR	Unclassified Asset
1560	Deferred Development Costs	Unclassified Asset
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset
1565	Conservation and Demand Management Expenditures and Recoveries	<b>CDM Expenditures and Recoveries</b>
1570	Qualifying Transition Costs	Unclassified Asset

**2-2 UNADJUSTED ACCOUNTING DATA***All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1571	Pre-market Opening Energy Variance	Unclassified Asset
1572	Extraordinary Event Costs	Unclassified Asset
1574	Deferred Rate Impact Amounts	Unclassified Asset
1580	RSVAWMS	Unclassified Asset
1582	RSVAONE-TIME	Unclassified Asset
1584	RSVANW	Unclassified Asset
1586	RSVACN	Unclassified Asset
1588	RSVAPOWER	Unclassified Asset
1590	Recovery of Regulatory Asset Balances	Unclassified Asset
1605	Electric Plant in Service - Control Account	Unclassified Asset
1606	Organization	Non-Distribution Asset
1608	Franchises and Consents	<b>Other Distribution Assets</b>
1610	Miscellaneous Intangible Plant	<b>Non-Distribution Asset</b>
1615	Land	Non-Distribution Asset
1616	Land Rights	Non-Distribution Asset
1620	Buildings and Fixtures	Non-Distribution Asset
1630	Leasehold Improvements	Non-Distribution Asset
1635	Boiler Plant Equipment	Non-Distribution Asset
1640	Engines and Engine-Driven Generators	Non-Distribution Asset
1645	Turbogenerator Units	Non-Distribution Asset
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset
1660	Roads, Railroads and Bridges	Non-Distribution Asset
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset
1670	Prime Movers	Non-Distribution Asset
1675	Generators	Non-Distribution Asset
1680	Accessory Electric Equipment	Non-Distribution Asset
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset
1705	Land	Non-Distribution Asset
1706	Land Rights	Non-Distribution Asset
1708	Buildings and Fixtures	Non-Distribution Asset
1710	Leasehold Improvements	Non-Distribution Asset
1715	Station Equipment	Non-Distribution Asset
1720	Towers and Fixtures	Non-Distribution Asset
1725	Poles and Fixtures	Non-Distribution Asset
1730	Overhead Conductors and Devices	Non-Distribution Asset
1735	Underground Conduit	Non-Distribution Asset
1740	Underground Conductors and Devices	Non-Distribution Asset
1745	Roads and Trails	Non-Distribution Asset
1805	Land	<b>Land and Buildings</b>
1806	Land Rights	Land and Buildings
1808	Buildings and Fixtures	Land and Buildings
1810	Leasehold Improvements	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	<b>TS Primary Above 50</b>
1820	Distribution Station Equipment - Normally Primary below 50 kV	<b>DS</b>
1825	Storage Battery Equipment	Other Distribution Assets
1830	Poles, Towers and Fixtures	<b>Poles, Wires</b>
1835	Overhead Conductors and Devices	Poles, Wires
1840	Underground Conduit	Poles, Wires
1845	Underground Conductors and Devices	Poles, Wires
1850	Line Transformers	<b>Line Transformers</b>
1855	Services	<b>Services and Meters</b>
1860	Meters	Services and Meters
1865	Other Installations on Customer's Premises	Non-Distribution Asset
1870	Leased Property on Customer Premises	Non-Distribution Asset
1875	Street Lighting and Signal Systems	Non-Distribution Asset
1905	Land	Land and Buildings
1906	Land Rights	Land and Buildings
1908	Buildings and Fixtures	<b>General Plant</b>



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
1910	Leasehold Improvements	General Plant
1915	Office Furniture and Equipment	<b>Equipment</b>
1920	Computer Equipment - Hardware	<b>IT Assets</b>
1925	Computer Software	IT Assets
1930	Transportation Equipment	Equipment
1935	Stores Equipment	Equipment
1940	Tools, Shop and Garage Equipment	Equipment
1945	Measurement and Testing Equipment	Equipment
1950	Power Operated Equipment	Equipment
1955	Communication Equipment	Equipment
1960	Miscellaneous Equipment	Equipment
1965	Water Heater Rental Units	Non-Distribution Asset
1970	Load Management Controls - Customer Premises	Other Distribution Assets
1975	Load Management Controls - Utility Premises	Other Distribution Assets
1980	System Supervisory Equipment	Other Distribution Assets
1985	Sentinel Lighting Rental Units	Non-Distribution Asset
1990	Other Tangible Property	Other Distribution Assets
1995	Contributions and Grants - Credit	<b>Contributions and Grants</b>
2005	Property Under Capital Leases	Other Distribution Assets
2010	Electric Plant Purchased or Sold	Other Distribution Assets
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset
2040	Electric Plant Held for Future Use	Non-Distribution Asset
2050	Completed Construction Not Classified--Electric	Other Distribution Assets
2055	Construction Work in Progress--Electric	Non-Distribution Asset
2060	Electric Plant Acquisition Adjustment	Unclassified Asset
2065	Other Electric Plant Adjustment	Non-Distribution Asset
2070	Other Utility Plant	Non-Distribution Asset
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	<b>Accumulated Amortization</b>
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset
2205	Accounts Payable	<b>Liability</b>
2208	Customer Credit Balances	Liability
2210	Current Portion of Customer Deposits	Liability
2215	Dividends Declared	Liability
2220	Miscellaneous Current and Accrued Liabilities	Liability
2225	Notes and Loans Payable	Liability
2240	Accounts Payable to Associated Companies	Liability
2242	Notes Payable to Associated Companies	Liability
2250	Debt Retirement Charges( DRC) Payable	Liability
2252	Transmission Charges Payable	Liability
2254	Electrical Safety Authority Fees Payable	Liability
2256	Independent Market Operator Fees and Penalties Payable	Liability
2260	Current Portion of Long Term Debt	Liability
2262	Ontario Hydro Debt - Current Portion	Liability
2264	Pensions and Employee Benefits - Current Portion	Liability
2268	Accrued Interest on Long Term Debt	Liability
2270	Matured Long Term Debt	Liability
2272	Matured Interest on Long Term Debt	Liability
2285	Obligations Under Capital Leases--Current	Liability
2290	Commodity Taxes	Liability
2292	Payroll Deductions / Expenses Payable	Liability
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability
2296	Future Income Taxes - Current	Liability
2305	Accumulated Provision for Injuries and Damages	Liability
2306	Employee Future Benefits	Liability





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### Atikokan Hydro Inc.

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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

### Account Number

### Account Description

**Grouping for Minimum Reporting**  
(Note that Groups are not sequential blocks of accounts.  
Use "Show Groups" to highlight.)

2308	Other Pensions - Past Service Liability	Liability
2310	Vested Sick Leave Liability	Liability
2315	Accumulated Provision for Rate Refunds	Liability
2320	Other Miscellaneous Non-Current Liabilities	Liability
2325	Obligations Under Capital Lease--Non-Current	Liability
2330	Development Charge Fund	Liability
2335	Long Term Customer Deposits	Liability
2340	Collateral Funds Liability	Liability
2345	Unamortized Premium on Long Term Debt	Liability
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability
2350	Future Income Tax - Non-Current	Liability
2405	Other Regulatory Liabilities	Liability
2410	Deferred Gains from Disposition of Utility Plant	Liability
2415	Unamortized Gain on Reacquired Debt	Liability
2425	Other Deferred Credits	Liability
2435	Accrued Rate-Payer Benefit	Liability
2505	Debentures Outstanding - Long Term Portion	Liability
2510	Debenture Advances	Liability
2515	Reacquired Bonds	Liability
2520	Other Long Term Debt	Liability
2525	Term Bank Loans - Long Term Portion	Liability
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability
2550	Advances from Associated Companies	Liability
3005	Common Shares Issued	<b>Equity</b>
3008	Preference Shares Issued	Equity
3010	Contributed Surplus	Equity
3020	Donations Received	Equity
3022	Development Charges Transferred to Equity	Equity
3026	Capital Stock Held in Treasury	Equity
3030	Miscellaneous Paid-In Capital	Equity
3035	Installments Received on Capital Stock	Equity
3040	Appropriated Retained Earnings	Equity
3045	Unappropriated Retained Earnings	Equity
3046	Balance Transferred From Income	Equity
3047	Appropriations of Retained Earnings - Current Period	Equity
3048	Dividends Payable-Preference Shares	Equity
3049	Dividends Payable-Common Shares	Equity
3055	Adjustment to Retained Earnings	Equity
3065	Unappropriated Undistributed Subsidiary Earnings	Equity
4006	Residential Energy Sales	<b>Sales of Electricity</b>
4010	Commercial Energy Sales	Sales of Electricity
4015	Industrial Energy Sales	Sales of Electricity
4020	Energy Sales to Large Users	Sales of Electricity
4025	Street Lighting Energy Sales	Sales of Electricity
4030	Sentinel Lighting Energy Sales	Sales of Electricity
4035	General Energy Sales	Sales of Electricity
4040	Other Energy Sales to Public Authorities	Sales of Electricity
4045	Energy Sales to Railroads and Railways	Sales of Electricity
4050	Revenue Adjustment	Sales of Electricity
4055	Energy Sales for Resale	Sales of Electricity
4060	Interdepartmental Energy Sales	Sales of Electricity
4062	Billed WMS	Sales of Electricity
4064	Billed-One-Time	Sales of Electricity
4066	Billed NW	Sales of Electricity
4068	Billed CN	Sales of Electricity
4080	Distribution Services Revenue	<b>Distribution Services Revenue</b>
4082	Retail Services Revenues	<b>Other Distribution Revenue</b>
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4105	Transmission Charges Revenue	<b>Other Revenue - Unclassified</b>
4110	Transmission Services Revenue	Other Revenue - Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue
4210	Rent from Electric Property	Other Distribution Revenue
4215	Other Utility Operating Income	Other Distribution Revenue
4220	Other Electric Revenues	Other Distribution Revenue
4225	Late Payment Charges	<b>Late Payment Charges</b>
4230	Sales of Water and Water Power	Other Revenue - Unclassified
4235	Miscellaneous Service Revenues	<b>Specific Service Charges</b>
4240	Provision for Rate Refunds	Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue
4305	Regulatory Debits	<b>Other Income &amp; Deductions</b>
4310	Regulatory Credits	Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions
4375	Revenues from Non-Utility Operations	Other Revenue - Unclassified
4380	Expenses of Non-Utility Operations	Other Revenue - Unclassified
4385	Non-Utility Rental Income	Other Revenue - Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions
4405	Interest and Dividend Income	Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions
4505	Operation Supervision and Engineering	<b>Non-Distribution Expenses</b>
4510	Fuel	Non-Distribution Expenses
4515	Steam Expense	Non-Distribution Expenses
4520	Steam From Other Sources	Non-Distribution Expenses
4525	Steam Transferred--Credit	Non-Distribution Expenses
4530	Electric Expense	Non-Distribution Expenses
4535	Water For Power	Non-Distribution Expenses
4540	Water Power Taxes	Non-Distribution Expenses
4545	Hydraulic Expenses	Non-Distribution Expenses
4550	Generation Expense	Non-Distribution Expenses
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses
4560	Rents	Non-Distribution Expenses
4565	Allowances for Emissions	Non-Distribution Expenses
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses
4610	Maintenance of Structures	Non-Distribution Expenses
4615	Maintenance of Boiler Plant	Non-Distribution Expenses
4620	Maintenance of Electric Plant	Non-Distribution Expenses
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses
4705	Power Purchased	<b>Power Supply Expenses (Working Capital)</b>
4708	Charges-WMS	Power Supply Expenses (Working Capital)
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)
4712	Charges-One-Time	Power Supply Expenses (Working Capital)
4714	Charges-NW	Power Supply Expenses (Working Capital)

## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting
		(Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
4715	System Control and Load Dispatching	<b>Other Power Supply Expenses</b>
4716	Charges-CN	Power Supply Expenses (Working Capital)
4720	Other Expenses	Other Power Supply Expenses
4725	Competition Transition Expense	Other Power Supply Expenses
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)
4805	Operation Supervision and Engineering	Non-Distribution Expenses
4810	Load Dispatching	Non-Distribution Expenses
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses
4830	Overhead Line Expenses	Non-Distribution Expenses
4835	Underground Line Expenses	Non-Distribution Expenses
4840	Transmission of Electricity by Others	Non-Distribution Expenses
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses
4850	Rents	Non-Distribution Expenses
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses
4960	Maintenance of Underground Lines	Non-Distribution Expenses
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses
5005	Operation Supervision and Engineering	<b>Operation (Working Capital)</b>
5010	Load Dispatching	Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses
5065	Meter Expense	Operation (Working Capital)
5070	Customer Premises - Operation Labour	Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)
5085	Miscellaneous Distribution Expense	Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)
5096	Other Rent	Operation (Working Capital)
5105	Maintenance Supervision and Engineering	<b>Maintenance (Working Capital)</b>
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)
5130	Maintenance of Overhead Services	Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)
5155	Maintenance of Underground Services	Maintenance (Working Capital)



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
5160	Maintenance of Line Transformers	Maintenance (Working Capital)
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses
5170	Sentinel Lights - Labour	Non-Distribution Expenses
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses
5175	Maintenance of Meters	Maintenance (Working Capital)
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses
5185	Water Heater Rentals - Labour	Non-Distribution Expenses
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses
5190	Water Heater Controls - Labour	Non-Distribution Expenses
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses
5205	Purchase of Transmission and System Services	<b>Other Power Supply Expenses</b>
5210	Transmission Charges	Other Power Supply Expenses
5215	Transmission Charges Recovered	Other Power Supply Expenses
5305	Supervision	<b>Billing and Collection (Working Capital)</b>
5310	Meter Reading Expense	Billing and Collection (Working Capital)
5315	Customer Billing	Billing and Collection (Working Capital)
5320	Collecting	Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)
5330	Collection Charges	Billing and Collection (Working Capital)
5335	Bad Debt Expense	<b>Bad Debt Expense (Working Capital)</b>
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)
5405	Supervision	<b>Community Relations (Working Capital)</b>
5410	Community Relations - Sundry	Community Relations (Working Capital)
5415	Energy Conservation	<b>Community Relations - CDM (Working Capital)</b>
5420	Community Safety Program	Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)
5505	Supervision	<b>Other Distribution Expenses</b>
5510	Demonstrating and Selling Expense	Other Distribution Expenses
5515	Advertising Expense	<b>Advertising Expenses</b>
5520	Miscellaneous Sales Expense	Other Distribution Expenses
5605	Executive Salaries and Expenses	<b>Administrative and General Expenses (Working Capital)</b>
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)
5635	Property Insurance	<b>Insurance Expense (Working Capital)</b>
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)
5660	General Advertising Expenses	Advertising Expenses
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)
5670	Rent	Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)
5685	Independent Market Operator Fees and Penalties	Administrative and General Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	Power Supply Expenses (Working Capital)
5710	Amortization of Limited Term Electric Plant	<b>Amortization of Assets</b>
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets
5720	Amortization of Electric Plant Acquisition Adjustments	<b>Other Amortization - Unclassified</b>
5725	Miscellaneous Amortization	Other Amortization - Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets
5735	Amortization of Deferred Development Costs	Amortization of Assets
5740	Amortization of Deferred Charges	Amortization of Assets
6005	Interest on Long Term Debt	<b>Interest Expense - Unclassified</b>
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses
6110	Income Taxes	Income Tax Expense - Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified
6205	Donations	<b>Charitable Contributions</b>
6210	Life Insurance	Insurance Expense (Working Capital)
6215	Penalties	Other Distribution Expenses
6225	Other Deductions	Other Distribution Expenses
6305	Extraordinary Income	<b>Unclassified Expenses</b>
6310	Extraordinary Deductions	Unclassified Expenses
6315	Income Taxes, Extraordinary Items	Unclassified Expenses
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses
6415	Income Taxes, Discontinued Operations	Unclassified Expenses
	Total (\$) Value	

### GROUPED INPUT FOR CALCULATIONS: (Minimum Reporting Requirement)

<b>Land and Buildings</b>	1805, 1806, 1808, 1810, 1905, 1906
<b>TS Primary Above 50</b>	1815
<b>DS</b>	1820
<b>Poles, Wires</b>	1830, 1835, 1840, 1845
<b>Line Transformers</b>	1850
<b>Services and Meters</b>	1855, 1860
<b>General Plant</b>	1908, 1910
<b>Equipment</b>	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
<b>IT Assets</b>	1920, 1925
<b>CDM Expenditures and Recoveries</b>	1565 (new account)
<b>Other Distribution Assets</b>	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
<b>Contributions and Grants</b>	1995
<b>Accumulated Amortization</b>	2105, 2120
<i>Non-Distribution Asset</i>	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
<i>Unclassified Asset</i>	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
<i>Liability</i>	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
<i>Equity</i>	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065
<i>Sales of Electricity</i>	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
<i>Distribution Services Revenue</i>	4080
<i>Late Payment Charges</i>	4225
<i>Specific Service Charges</i>	4235





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## Atikokan Hydro Inc.

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### 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account Number	Account Description	Grouping for Minimum Reporting (Note that Groups are not sequential blocks of accounts. Use "Show Groups" to highlight.)
	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
	Other Revenue - Unclassified	4105, 4110, 4230, 4375, 4380, 4385
	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
	Community Relations (Working Capital)	5405, 5410, 5420, 5425
	Community Relations - CDM (Working Capital)	5415
	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
	Insurance Expense (Working Capital)	5635, 6210
	Bad Debt Expense (Working Capital)	5335
	Advertising Expenses	5515, 5660
	Charitable Contributions	6205
	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740
	Other Amortization - Unclassified	5720, 5725
	Interest Expense - Unclassified	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
	Income Tax Expense - Unclassified	6110, 6115
	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
	Total	



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account  
Number

Account Description

**Grouping for Minimum Reporting**  
(Note that Groups are not sequential blocks of accounts.  
Use "Show Groups" to highlight.)

## SUMMARY FINANCIAL INFORMATION

*(Before Adjustments)*

### DISTRIBUTION ASSETS:

Land and Buildings  
TS Primary Above 50  
DS  
Poles, Wires  
Line Transformers  
Services and Meters  
General Plant  
Equipment  
IT Assets  
CDM Assets  
Other Distribution Assets  
Contributions and Grants

---

**TOTAL DISTRIBUTION ASSETS**

---

### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:  
Accumulated Amortization

---

**NET FIXED DISTRIBUTION ASSETS**

---



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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account  
Number

Account Description

**Grouping for Minimum Reporting**  
(Note that Groups are not sequential blocks of accounts.  
Use "Show Groups" to highlight.)

### NET SALES REVENUE

Sales of Electricity

Power Supply Expenses (Working Capital)

---

SALES OF ELECTRICITY NET OF COST OF POWER

---

### DISTRIBUTION REVENUE

Distribution Services Revenue

Late Payment Charges

Specific Service Charges

Other Distribution Revenue

---

**TOTAL DISTRIBUTION REVENUE**

---

### DISTRIBUTION EXPENSES (before PILS):

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Amortization of Assets

Other Distribution Expenses

---

**TOTAL DISTRIBUTION EXPENSES (before PILS)**

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## 2-2 UNADJUSTED ACCOUNTING DATA

*All adjustment are entered on subsequent sheets.*

Account  
Number

Account Description

**Grouping for Minimum Reporting**  
(Note that Groups are not sequential blocks of accounts.  
Use "Show Groups" to highlight.)

### WORKING CAPITAL CALCULATION

#### Cost of Power

Power Supply Expenses (Working Capital)

TOTAL COST OF POWER

#### Expenses

Operation (Working Capital)

Maintenance (Working Capital)

Billing and Collection (Working Capital)

Community Relations (Working Capital)

Community Relations - CDM (Working Capital)

Administrative and General Expenses (Working Capital)

Insurance Expense (Working Capital)

Bad Debt Expense (Working Capital)

Advertising Expenses

Charitable Contributions

Other Distribution Expenses

TOTAL EXPENSES

**TOTAL FOR WORKING CAPITAL CALCULATION**

**ADJ 1 (RATE BASE -TIER 1)**

Tier 1 Adjustments (and other adjustments) to the **Rate Base** (Sheet 1 of 2).

			posted to account
<b>1) New Transformer Stations - 2005 In Service Date</b>			1510 - Transformer Equip - Primary above 50 kV
<b>2) Retirements Without Replacement</b> Total from Sheet ADJ 1a		<b>0</b>	various
<b>3) Wholesale Meters</b>  2004 amount 2005 amount Adjustment (Increase)	  75,630 71,729	<b>0</b>	1860 - Meters
<b>4) CDM Qualifying Investment and Smart Meter Investment</b>  <u>CDM</u> capital amount - 3rd tranche (incl. smart meters) capital amount - post 3rd tranche  <u>Smart Meters</u> post 3rd tranche	    (Handbook p.15)   (Handbook p.16)		1565 - Conservation & Demand Mgmt   1860 - Meters
<b>5) Non Routine/Unusual Adjustments</b>  Total from Sheet ADJ 1a		<b>71,729</b>	various

**Subtotal - Tier 1 Adjustments to the Rate Base**

**71,729**

6) Adjustment to Cost of Power as Recorded in Trial Balance		
<u>Adjustment for "Normalized" Cost of Power</u>	(Handbook 5.4)	
Cost of Power - 2004 Amount	2,455,233	
Consumption per customer: Ratio of three year average vs. 2004 (calculated from figures in Sheet 6-2)	1.1308	
Adjustment Factor	<u>0.1308</u>	321,081
<u>Accounting Adjustment</u>		
Normalized Cost of Power (re. above)	2,776,314	
Additional Adjustment (with explanation)		

		posted to account
Total Adjustment to Cost of Power	321,081	4710 - Cost of Power Adjustments

Total Tier 1 and Other Adjustments to the Rate Base

392,810



## ADJ 1a (RATE BASE -TIER 1)

*Tier 1 Adjustments related to the Rate Base (Sheet 2 of 2).*

"Retirements without replacement" and "non-routine/unusual adjustments"

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet INPUT 2) \$	2) Retirements Without Replacement (total to Sheet ADJ 1) \$	5) Non Routine/ Unusual Adjustments (total to Sheet ADJ 1) \$	Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	0			CDM Expenditures and Recoveries
1608	Franchises and Consents	0			Other Distribution Assets
1805	Land	0			Land and Buildings
1806	Land Rights	0			Land and Buildings
1808	Buildings and Fixtures	0			Land and Buildings
1810	Leasehold Improvements	0			Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0			TS Primary Above 50 DS
1820	Distribution Station Equipment - Normally Primary below 50 kV	0			DS
1825	Storage Battery Equipment	0			Other Distribution Assets
1830	Poles, Towers and Fixtures	0			Poles, Wires
1835	Overhead Conductors and Devices	0			Poles, Wires
1840	Underground Conduit	0			Poles, Wires
1845	Underground Conductors and Devices	0			Poles, Wires
1850	Line Transformers	0			Line Transformers
1855	Services	0			Services and Meters
1860	Meters	0		71,729	Services and Meters
1905	Land	0			Land and Buildings
1906	Land Rights	0			Land and Buildings
1908	Buildings and Fixtures	0			General Plant
1910	Leasehold Improvements	0			General Plant
1915	Office Furniture and Equipment	0			Equipment
1920	Computer Equipment - Hardware	0			IT Assets
1925	Computer Software	0			IT Assets
1930	Transportation Equipment	0			Equipment
1935	Stores Equipment	0			Equipment
1940	Tools, Shop and Garage Equipment	0			Equipment
1945	Measurement and Testing Equipment	0			Equipment
1950	Power Operated Equipment	0			Equipment
1955	Communication Equipment	0			Equipment
1960	Miscellaneous Equipment	0			Equipment
1970	Load Management Controls - Customer Premises	0			Other Distribution Assets
1975	Load Management Controls - Utility Premises	0			Other Distribution Assets
1980	System Supervisory Equipment	0			Other Distribution Assets
1990	Other Tangible Property	0			Other Distribution Assets
1995	Contributions and Grants - Credit	0			Contributions and Grants
2005	Property Under Capital Leases	0			Other Distribution Assets
2010	Electric Plant Purchased or Sold	0			Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0			Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0			Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0			Accumulated Amortization
<b>Total Retirements Without Replacement</b>			<b>0</b>		
<b>Total Non-Routine/ Unusual Adjustments</b>				<b>71,729</b>	

\$

### Materiality Calculation:

Net Fixed Assets (Before Adjustment) from Sheet '2-2	1,067,873
Materiality Factor	0.2%
<b>Materiality Threshold for Adjustments</b>	<b>2,136</b>



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### ADJ 2 (TIER 2 - RATE BASE)

*Enter Tier 2 Adjustments related to the Rate Base.*

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
1565	Conservation and Demand Management Expenditures and Recoveries	0		CDM Expenditures and Recoveries
1608	Franchises and Consents	0		Other Distribution Assets
1805	Land	0		Land and Buildings
1806	Land Rights	0		Land and Buildings
1808	Buildings and Fixtures	0		Land and Buildings
1810	Leasehold Improvements	0		Land and Buildings
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		DS
1825	Storage Battery Equipment	0		Other Distribution Assets
1830	Poles, Towers and Fixtures	0		Poles, Wires
1835	Overhead Conductors and Devices	0		Poles, Wires
1840	Underground Conduit	0		Poles, Wires
1845	Underground Conductors and Devices	0		Poles, Wires
1850	Line Transformers	0		Line Transformers
1855	Services	0		Services and Meters
1860	Meters	0		Services and Meters
1905	Land	0		Land and Buildings
1906	Land Rights	0		Land and Buildings
1908	Buildings and Fixtures	0		General Plant
1910	Leasehold Improvements	0		General Plant
1915	Office Furniture and Equipment	0		Equipment
1920	Computer Equipment - Hardware	0		IT Assets
1925	Computer Software	0		IT Assets
1930	Transportation Equipment	0		Equipment
1935	Stores Equipment	0		Equipment
1940	Tools, Shop and Garage Equipment	0		Equipment
1945	Measurement and Testing Equipment	0		Equipment
1950	Power Operated Equipment	0		Equipment
1955	Communication Equipment	0		Equipment
1960	Miscellaneous Equipment	0		Equipment
1970	Load Management Controls - Customer Premises	0		Other Distribution Assets
1975	Load Management Controls - Utility Premises	0		Other Distribution Assets
1980	System Supervisory Equipment	0		Other Distribution Assets
1990	Other Tangible Property	0		Other Distribution Assets
1995	Contributions and Grants - Credit	0		Contributions and Grants
2005	Property Under Capital Leases	0		Other Distribution Assets
2010	Electric Plant Purchased or Sold	0		Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0		Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	0		Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		Accumulated Amortization
<b>Total Tier 2 Adjustments to the Rate Base</b>		0	0	



### ADJ 3 (DISTRIBUTION EXPENSES -TIER 1)

*Tier 1 Adjustments related to **Distribution Expenses** (Sheet 1 of 3).*

		posted to account
<b>1) OEB Annual Dues and Other Regulatory Agency Costs</b>		
2004 amount (from Accounting Data Input, account 5655)	2,603	5655 - Regulatory Expenses
2005 amount	4,000	
Adjustment (Increment)	1,397	
<b>2) Pensions</b>		
2004 OMERS amount (from ADJ 5)	23,506	5645 - Employee Pensions and Benefits
2005 amount	14,528	
Adjustment (Increment)	(8,978)	
<b>3) Insurance</b>		
2004 amount (from ADJ 5)	5,035	5635 - Property Insurance
2005 amount	6,345	
Adjustment	1,310	
<b>4) Non Routine/Unusual Adjustments</b>		
Total from Sheet 3a	65,416	various
<b>5) Low Voltage/Wheeling Adjustments</b> (Handbook p.13)		
(Embedded Distributors only)		5665 - Miscellaneous General Expenses
Amount included in 2004 Trial Balance data, if any		
Incremental Amount per section A (Handbook, p. 13)		
Amount per section C (Handbook, p. 13)		
[above items to Sheet 5-5 B.R.R. #2]		
Adjustment	0	
<b>6) Amortization Related to Tier 1 Adjustment to the Rate Base</b>		
Total from Sheet 3b	2,869	5705 - Amortization
<b>7) CDM (and Smart Meters)</b> (Handbook p.14)		
<u>CDM</u>		5415 - Energy Conservation
Adjustment		
<u>Smart Meters</u>		5065 - Meter Expense
Adjustment		
<b>Net Tier 1 Adjustments to Distribution Expenses</b>		62,014

	posted to account

**ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)***Tier 1 Adjustments to Distribution Expenses (Sheet 2 of 3).*

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5005	Operation Supervision and Engineering	0		<b>Operation (Working Capital)</b>
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		<b>Maintenance (Working Capital)</b>
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	0		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	0		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	0		Maintenance (Working Capital)
5175	Maintenance of Meters	0		Maintenance (Working Capital)
5305	Supervision	0		<b>Billing and Collection (Working Capital)</b>
5310	Meter Reading Expense	0		Billing and Collection (Working Capital)
5315	Customer Billing	0		Billing and Collection (Working Capital)
5320	Collecting	0		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	0	65,416	Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		<b>Community Relations (Working Capital)</b>
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		<b>Community Relations - CDM (Working Capital)</b>
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5505	Supervision	0		Other Distribution Expenses
5510	Demonstrating and Selling Expense	0		Other Distribution Expenses
5520	Miscellaneous Sales Expense	0		Other Distribution Expenses
5605	Executive Salaries and Expenses	0		<b>Administrative and General Expenses</b>
5610	Management Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5615	General Administrative Salaries and Expenses	0		Administrative and General Expenses (Working Capital)
5620	Office Supplies and Expenses	0		Administrative and General Expenses (Working Capital)
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses (Working Capital)
5630	Outside Services Employed	0		Administrative and General Expenses (Working Capital)
5635	Property Insurance	0		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses (Working Capital)
5645	Employee Pensions and Benefits	0		Administrative and General Expenses (Working Capital)
5650	Franchise Requirements	0		Administrative and General Expenses (Working Capital)
5655	Regulatory Expenses	0		Administrative and General Expenses (Working Capital)
5665	Miscellaneous General Expenses	0		Administrative and General Expenses (Working Capital)
5670	Rent	0		Administrative and General Expenses (Working Capital)
5675	Maintenance of General Plant	0		Administrative and General Expenses (Working Capital)
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses (Working Capital)
5705	Amortization Expense - Property, Plant, and Equipment	0		<b>Amortization of Assets</b>





### ADJ 3a (DISTRIBUTION EXPENSES -TIER 1)

*Tier 1 Adjustments to **Distribution Expenses** (Sheet 2 of 3).*

"Non-routine/unusual adjustments" and adjustment to amortization expense resulting for Tier 1 adjustment to the Rate Base

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2-2) \$	4) Non Routine/ Unusual Adjustments (to Sheet 3 and 2-4) \$	Grouping
5710	Amortization of Limited Term Electric Plant	0		Amortization of Assets
5715	Amortization of Intangibles and Other Electric Plant	0		Amortization of Assets
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		Amortization of Assets
5735	Amortization of Deferred Development Costs	0		Amortization of Assets
5740	Amortization of Deferred Charges	0		Amortization of Assets
6105	Taxes Other Than Income Taxes	0		Other Distribution Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)
6215	Penalties	0		Other Distribution Expenses
6225	Other Deductions	0		Other Distribution Expenses
<b>Total Non-Routine/ Unusual Adjustments</b>			<b>65,416</b>	

#### MATERIALITY CALCULATION:

Distribution Expenses (Before Adjustment) from Sheet 2-2	797,471
Materiality Factor	0.2%
<b>Materiality Threshold for Adjustments</b>	<b>1,595</b>



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## ADJ 3b (TIER 1 AMORTIZATION)

*Adjustments to Amortization related to Tier 1 Adjustment to the Rate Base (Sheet 3 of 3)*

	1) Tier 1 Adjustments from Worksheet ADJ1 (items 1, 3, 4)	2) Retirements Without Replacement	5) Non Routine/ Unusual Adjustments	Total Adjustments	Amortization Rate (If more than one rate, or different than Appendix B, explain in Schedule 3-1)	Adjustment to Amortization
	\$	\$	\$	\$	%	\$
1565 Conservation and Demand Management Expenditures and Recoveries	0			0		0
1808 Buildings and Fixtures		0	0	0		0
1810 Leasehold Improvements		0	0	0		0
1815 Transformer Station Equipment - Normally Primary above 50 kV	0	0	0	0		0
1820 Distribution Station Equipment - Normally Primary below 50 kV		0	0	0		0
1825 Storage Battery Equipment		0	0	0		0
1830 Poles, Towers and Fixtures		0	0	0		0
1835 Overhead Conductors and Devices		0	0	0		0
1840 Underground Conduit		0	0	0		0
1845 Underground Conductors and Devices		0	0	0		0
1850 Line Transformers		0	0	0		0
1855 Services		0	0	0		0
1860 Meters	0	0	71,729	71,729	4	2,869
1908 Buildings and Fixtures		0	0	0		0
1910 Leasehold Improvements		0	0	0		0
1915 Office Furniture and Equipment		0	0	0		0
1920 Computer Equipment - Hardware		0	0	0		0
1925 Computer Software		0	0	0		0
1930 Transportation Equipment		0	0	0		0
1935 Stores Equipment		0	0	0		0
1940 Tools, Shop and Garage Equipment		0	0	0		0
1945 Measurement and Testing Equipment		0	0	0		0
1950 Power Operated Equipment		0	0	0		0
1955 Communication Equipment		0	0	0		0
1960 Miscellaneous Equipment		0	0	0		0
1970 Load Management Controls - Customer Premises		0	0	0		0
1975 Load Management Controls - Utility Premises		0	0	0		0
1980 System Supervisory Equipment		0	0	0		0
1990 Other Tangible Property		0	0	0		0
1995 Contributions and Grants - Credit		0	0	0		0
2005 Property Under Capital Leases		0	0	0		0
2010 Electric Plant Purchased or Sold		0	0	0		0
						<b>2,869</b>



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### ADJ 4 (DISTRIBUTION EXPENSES -TIER 2)

*Enter Tier 2 Adjustments related to the Rate Base.*

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 2 Adjustments \$	Grouping
5005	Operation Supervision and Engineering	0		<b>Operation (Working Capital)</b>
5010	Load Dispatching	0		Operation (Working Capital)
5012	Station Buildings and Fixtures Expense	0		Operation (Working Capital)
5014	Transformer Station Equipment - Operation Labour	0		Operation (Working Capital)
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5016	Distribution Station Equipment - Operation Labour	0		Operation (Working Capital)
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		Operation (Working Capital)
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		Operation (Working Capital)
5030	Overhead Subtransmission Feeders - Operation	0		Operation (Working Capital)
5035	Overhead Distribution Transformers- Operation	0		Operation (Working Capital)
5040	Underground Distribution Lines and Feeders - Operation Labour	0		Operation (Working Capital)
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		Operation (Working Capital)
5050	Underground Subtransmission Feeders - Operation	0		Operation (Working Capital)
5055	Underground Distribution Transformers - Operation	0		Operation (Working Capital)
5065	Meter Expense	0		Operation (Working Capital)
5070	Customer Premises - Operation Labour	0		Operation (Working Capital)
5075	Customer Premises - Materials and Expenses	0		Operation (Working Capital)
5085	Miscellaneous Distribution Expense	0		Operation (Working Capital)
5090	Underground Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		Operation (Working Capital)
5096	Other Rent	0		Operation (Working Capital)
5105	Maintenance Supervision and Engineering	0		<b>Maintenance (Working Capital)</b>
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		Maintenance (Working Capital)
5112	Maintenance of Transformer Station Equipment	0		Maintenance (Working Capital)
5114	Maintenance of Distribution Station Equipment	0		Maintenance (Working Capital)
5120	Maintenance of Poles, Towers and Fixtures	0		Maintenance (Working Capital)
5125	Maintenance of Overhead Conductors and Devices	0		Maintenance (Working Capital)
5130	Maintenance of Overhead Services	0		Maintenance (Working Capital)
5135	Overhead Distribution Lines and Feeders - Right of Way	0		Maintenance (Working Capital)
5145	Maintenance of Underground Conduit	0		Maintenance (Working Capital)
5150	Maintenance of Underground Conductors and Devices	0		Maintenance (Working Capital)
5155	Maintenance of Underground Services	0		Maintenance (Working Capital)
5160	Maintenance of Line Transformers	0		Maintenance (Working Capital)
5175	Maintenance of Meters	0		Maintenance (Working Capital)
5305	Supervision	0		<b>Billing and Collection (Working Capital)</b>
5310	Meter Reading Expense	0		Billing and Collection (Working Capital)
5315	Customer Billing	0		Billing and Collection (Working Capital)
5320	Collecting	0		Billing and Collection (Working Capital)
5325	Collecting- Cash Over and Short	0		Billing and Collection (Working Capital)
5330	Collection Charges	0		Billing and Collection (Working Capital)
5335	Bad Debt Expense	0		Bad Debt Expense (Working Capital)
5340	Miscellaneous Customer Accounts Expenses	0		Billing and Collection (Working Capital)
5405	Supervision	0		<b>Community Relations (Working Capital)</b>
5410	Community Relations - Sundry	0		Community Relations (Working Capital)
5415	Energy Conservation	0		<b>Community Relations - CDM</b>
5420	Community Safety Program	0		Community Relations (Working Capital)
5425	Miscellaneous Customer Service and Informational Expenses	0		Community Relations (Working Capital)
5605	Executive Salaries and Expenses	0		<b>Administrative and General</b>
5610	Management Salaries and Expenses	0		Administrative and General Expenses
5615	General Administrative Salaries and Expenses	0		Administrative and General Expenses
5620	Office Supplies and Expenses	0		Administrative and General Expenses
5625	Administrative Expense Transferred Credit	0		Administrative and General Expenses
5630	Outside Services Employed	0		Administrative and General Expenses
5635	Property Insurance	0		Insurance Expense (Working Capital)
5640	Injuries and Damages	0		Administrative and General Expenses
5645	Employee Pensions and Benefits	0		Administrative and General Expenses
5650	Franchise Requirements	0		Administrative and General Expenses
5655	Regulatory Expenses	0		Administrative and General Expenses
5665	Miscellaneous General Expenses	0		Administrative and General Expenses
5670	Rent	0		Administrative and General Expenses
5675	Maintenance of General Plant	0		Administrative and General Expenses
5680	Electrical Safety Authority Fees	0		Administrative and General Expenses
6210	Life Insurance	0		Insurance Expense (Working Capital)

**Total Tier 2 Adjustments to Distribution Expenses**

**0**



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## ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

*Enter Adjustments for Specific Distribution Expenses.*

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
<b>INSURANCE EXPENSE</b>	<b>6.2.1</b>	<b>5,098</b>	<b>1,511</b>	<b>5,035</b>	
<b>3rd Party Insurance</b>					
Type & Number of Insurers					
1 Insurer - Liability Insurance		5,098	5,492	5,869	
1 insurer - Vehicle Insurance		5,157	5,912	7,081	
- Auto Excess		85	156	168	
- Boiler & Machinery		2,922	3,157	3,451	
- Comm.Casualty		1,252	1,240	1,240	
- Comm. Package - Property		2,645	3,841	4,622	
Total - 3rd Party Insurance		17,159	19,798	22,431	0
<b>BAD DEBT EXPENSE</b>	<b>6.2.2</b>	<b>(0)</b>	<b>73,415</b>	<b>(466)</b>	
Residential		2,033	4,304	73	
GS<50		1,807	(140)	4,726	
GS>50				1,174	
Intermediate				64,242	
Large Use					
Street Lighting					
Sentinel Lighting					
Total Bad Debt		3,840	4,164	70,215	0
<b>Material Bad Debt Occurrences</b>					
Materiality (0.2% x Distribtn. Expenses) =		1,595			



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## ADJ 5 (SPECIFIC DISTRIBUTION EXPENSES)

*Enter Adjustments for Specific Distribution Expenses.*

Description	HANDBOOK REF.	2002 Expenses \$	2003 Expenses \$	2004 Expenses \$	Non- Recoverable 2004 Amounts \$
-------------	------------------	------------------------	------------------------	------------------------	---

### ADVERTISING, ETC.

6.2.4

#### Advertising Expenses

2,187

1,214

1,714

#### Political Contributions

#### Employee Dues

#### Charitable Contributions

(0)

(0)

(0)

Amount of recoverable contributions (details to be put in Schedule 6-3)

Other Contributions (non-recoverable)

(0)

### PENSION AND POST-RETIREMENT BENEFITS

6.2.6

0

0

0

#### OMERS Members

Total of OMERS Pension Premiums and Adjustments

0

5,098

23,506

0

**TOTAL NON-RECOVERABLE AMOUNT**

**(0)**



## ADJ 6 (REVENUE AMOUNTS -TIER 1)

Account Number	Account Description	2004 Before Adjustments ("Utility Only" from Sheet 2) \$	Tier 1 Adjustments \$	Adjust Board Approved Charges (Sheet 5-2 and Sheet 5-3) \$	Grouping
4080	Distribution Services Revenue	0			Distribution Services Revenue
4082	Retail Services Revenues	0			Other Distribution Revenue
4084	Service Transaction Requests (STR) Revenues	0			Other Distribution Revenue
4090	Electric Services Incidental to Energy Sales	0			Other Distribution Revenue
4205	Interdepartmental Rents	0			Other Distribution Revenue
4210	Rent from Electric Property	0			Other Distribution Revenue
4215	Other Utility Operating Income	0			Other Distribution Revenue
4220	Other Electric Revenues	0			Other Distribution Revenue
4225	Late Payment Charges	0			Late Payment Charges
4235	Miscellaneous Service Revenues	0			Specific Service Charges
4240	Provision for Rate Refunds	0			Other Distribution Revenue
4245	Government Assistance Directly Credited to Income	0			Other Distribution Revenue
4305	Regulatory Debits	0			Other Income & Deductions
4310	Regulatory Credits	0			Other Income & Deductions
4315	Revenues from Electric Plant Leased to Others	0			Other Income & Deductions
4320	Expenses of Electric Plant Leased to Others	0			Other Income & Deductions
4325	Revenues from Merchandise, Jobbing, Etc.	0			Other Income & Deductions
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0			Other Income & Deductions
4335	Profits and Losses from Financial Instrument Hedges	0			Other Income & Deductions
4340	Profits and Losses from Financial Instrument Investments	0			Other Income & Deductions
4345	Gains from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4350	Losses from Disposition of Future Use Utility Plant	0			Other Income & Deductions
4355	Gain on Disposition of Utility and Other Property	0			Other Income & Deductions
4360	Loss on Disposition of Utility and Other Property	0			Other Income & Deductions
4365	Gains from Disposition of Allowances for Emission	0			Other Income & Deductions
4370	Losses from Disposition of Allowances for Emission	0			Other Income & Deductions
4390	Miscellaneous Non-Operating Income	0			Other Income & Deductions
4395	Rate-Payer Benefit Including Interest	0			Other Income & Deductions
4398	Foreign Exchange Gains and Losses, Including Amortization	0			Other Income & Deductions
4405	Interest and Dividend Income	0			Other Income & Deductions
4415	Equity in Earnings of Subsidiary Companies	0			Other Income & Deductions
<b>Total Tier 1 Adjustments to Revenue Amounts</b>			<b>0</b>	<b>0</b>	

### MATERIALITY CALCULATION:

Revenue Offsets (Before Adjustment) from Sheet 2-2	151,411
Materiality Factor	3.0%
<b>Materiality Threshold for Adjustments</b>	<b>4,542</b>

**EDR 2006 MODEL (ver. 2.1)****Atikokan Hydro Inc.**

Ed-2003-0001 ()

October 3, 2005

**2-4 ADJUSTED ACCOUNTING DATA**

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
<b>DETAILED ACCOUNTS:</b>					
1005	Cash	0		0	0
1010	Cash Advances and Working Funds	0		0	0
1020	Interest Special Deposits	0		0	0
1030	Dividend Special Deposits	0		0	0
1040	Other Special Deposits	0		0	0
1060	Term Deposits	0		0	0
1070	Current Investments	0		0	0
1100	Customer Accounts Receivable	0		0	0
1102	Accounts Receivable - Services	0		0	0
1104	Accounts Receivable - Recoverable Work	0		0	0
1105	Accounts Receivable - Merchandise, Jobbing, etc.	0		0	0
1110	Other Accounts Receivable	0		0	0
1120	Accrued Utility Revenues	0		0	0
1130	Accumulated Provision for Uncollectible Accounts--Credit	0		0	0
1140	Interest and Dividends Receivable	0		0	0
1150	Rents Receivable	0		0	0
1170	Notes Receivable	0		0	0
1180	Prepayments	0		0	0
1190	Miscellaneous Current and Accrued Assets	0		0	0
1200	Accounts Receivable from Associated Companies	0		0	0
1210	Notes Receivable from Associated Companies	0		0	0
1305	Fuel Stock	0		0	0
1330	Plant Materials and Operating Supplies	0		0	0
1340	Merchandise	0		0	0
1350	Other Materials and Supplies	0		0	0
1405	Long Term Investments in Non-Associated Companies	0		0	0
1408	Long Term Receivable - Street Lighting Transfer	0		0	0
1410	Other Special or Collateral Funds	0		0	0
1415	Sinking Funds	0		0	0
1425	Unamortized Debt Expense	0		0	0
1445	Unamortized Discount on Long-Term Debt--Debit	0		0	0
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	0		0	0
1460	Other Non-Current Assets	0		0	0
1465	O.M.E.R.S. Past Service Costs	0		0	0
1470	Past Service Costs - Employee Future Benefits	0		0	0
1475	Past Service Costs - Other Pension Plans	0		0	0
1480	Portfolio Investments - Associated Companies	0		0	0
1485	Investment in Associated Companies - Significant Influence	0		0	0
1490	Investment in Subsidiary Companies	0		0	0
1505	Unrecovered Plant and Regulatory Study Costs	0		0	0
1508	Other Regulatory Assets	0		0	0
1510	Preliminary Survey and Investigation Charges	0		0	0
1515	Emission Allowance Inventory	0		0	0
1516	Emission Allowances Withheld	0		0	0
1518	RCVARetail	0		0	0
1520	Power Purchase Variance Account	0		0	0



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## Atikokan Hydro Inc.

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### 2-4 ADJUSTED ACCOUNTING DATA

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Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1525	Miscellaneous Deferred Debits	0		0	0
1530	Deferred Losses from Disposition of Utility Plant	0		0	0
1540	Unamortized Loss on Reacquired Debt	0		0	0
1545	Development Charge Deposits/ Receivables	0		0	0
1548	RCVASTR	0		0	0
1560	Deferred Development Costs	0		0	0
1562	Deferred Payments in Lieu of Taxes	0		0	0
1563	Account 1563 - Deferred PILs Contra Account	0		0	0
1565	Conservation and Demand Management Expenditures and Recoveries	0		0	0
1570	Qualifying Transition Costs	0		0	0
1571	Pre-market Opening Energy Variance	0		0	0
1572	Extraordinary Event Costs	0		0	0
1574	Deferred Rate Impact Amounts	0		0	0
1580	RSVAWMS	0		0	0
1582	RSVAONE-TIME	0		0	0
1584	RSVANW	0		0	0
1586	RSVACN	0		0	0
1588	RSVAPOWER	0		0	0
1590	Recovery of Regulatory Asset Balances	0		0	0
1605	Electric Plant in Service - Control Account	0		0	0
1606	Organization	0		0	0
1608	Franchises and Consents	0		0	0
1610	Miscellaneous Intangible Plant	0		0	0
1615	Land	0		0	0
1616	Land Rights	0		0	0
1620	Buildings and Fixtures	0		0	0
1630	Leasehold Improvements	0		0	0
1635	Boiler Plant Equipment	0		0	0
1640	Engines and Engine-Driven Generators	0		0	0
1645	Turbogenerator Units	0		0	0
1650	Reservoirs, Dams and Waterways	0		0	0
1655	Water Wheels, Turbines and Generators	0		0	0
1660	Roads, Railroads and Bridges	0		0	0
1665	Fuel Holders, Producers and Accessories	0		0	0
1670	Prime Movers	0		0	0
1675	Generators	0		0	0
1680	Accessory Electric Equipment	0		0	0
1685	Miscellaneous Power Plant Equipment	0		0	0
1705	Land	0		0	0
1706	Land Rights	0		0	0
1708	Buildings and Fixtures	0		0	0
1710	Leasehold Improvements	0		0	0
1715	Station Equipment	0		0	0
1720	Towers and Fixtures	0		0	0
1725	Poles and Fixtures	0		0	0
1730	Overhead Conductors and Devices	0		0	0
1735	Underground Conduit	0		0	0
1740	Underground Conductors and Devices	0		0	0





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## Atikokan Hydro Inc.

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### 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
1745	Roads and Trails	0		0	0
1805	Land	0		0	0
1806	Land Rights	0		0	0
1808	Buildings and Fixtures	0		0	0
1810	Leasehold Improvements	0		0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	0		0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	0		0	0
1825	Storage Battery Equipment	0		0	0
1830	Poles, Towers and Fixtures	0		0	0
1835	Overhead Conductors and Devices	0		0	0
1840	Underground Conduit	0		0	0
1845	Underground Conductors and Devices	0		0	0
1850	Line Transformers	0		0	0
1855	Services	0		0	0
1860	Meters	0		71,729	35,865
1865	Other Installations on Customer's Premises	0		0	0
1870	Leased Property on Customer Premises	0		0	0
1875	Street Lighting and Signal Systems	0		0	0
1905	Land	0		0	0
1906	Land Rights	0		0	0
1908	Buildings and Fixtures	0		0	0
1910	Leasehold Improvements	0		0	0
1915	Office Furniture and Equipment	0		0	0
1920	Computer Equipment - Hardware	0		0	0
1925	Computer Software	0		0	0
1930	Transportation Equipment	0		0	0
1935	Stores Equipment	0		0	0
1940	Tools, Shop and Garage Equipment	0		0	0
1945	Measurement and Testing Equipment	0		0	0
1950	Power Operated Equipment	0		0	0
1955	Communication Equipment	0		0	0
1960	Miscellaneous Equipment	0		0	0
1965	Water Heater Rental Units	0		0	0
1970	Load Management Controls - Customer Premises	0		0	0
1975	Load Management Controls - Utility Premises	0		0	0
1980	System Supervisory Equipment	0		0	0
1985	Sentinel Lighting Rental Units	0		0	0
1990	Other Tangible Property	0		0	0
1995	Contributions and Grants - Credit	0		0	0
2005	Property Under Capital Leases	0		0	0
2010	Electric Plant Purchased or Sold	0		0	0
2020	Experimental Electric Plant Unclassified	0		0	0
2030	Electric Plant and Equipment Leased to Others	0		0	0
2040	Electric Plant Held for Future Use	0		0	0
2050	Completed Construction Not Classified--Electric	0		0	0
2055	Construction Work in Progress--Electric	0		0	0
2060	Electric Plant Acquisition Adjustment	0		0	0
2065	Other Electric Plant Adjustment	0		0	0

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**2-4 ADJUSTED ACCOUNTING DATA**

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ok	Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
			(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
			\$		\$	\$
	2070	Other Utility Plant	0		0	0
	2075	Non-Utility Property Owned or Under Capital Leases	0		0	0
	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipm	0		0	0
	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	0		0	0
	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	0		0	0
	2160	Accumulated Amortization of Other Utility Plant	0		0	0
	2180	Accumulated Amortization of Non-Utility Property	0		0	0
	2205	Accounts Payable	0		0	0
	2208	Customer Credit Balances	0		0	0
	2210	Current Portion of Customer Deposits	0		0	0
	2215	Dividends Declared	0		0	0
	2220	Miscellaneous Current and Accrued Liabilities	0		0	0
	2225	Notes and Loans Payable	0		0	0
	2240	Accounts Payable to Associated Companies	0		0	0
	2242	Notes Payable to Associated Companies	0		0	0
	2250	Debt Retirement Charges( DRC) Payable	0		0	0
	2252	Transmission Charges Payable	0		0	0
	2254	Electrical Safety Authority Fees Payable	0		0	0
	2256	Independent Market Operator Fees and Penalties Payable	0		0	0
	2260	Current Portion of Long Term Debt	0		0	0
	2262	Ontario Hydro Debt - Current Portion	0		0	0
	2264	Pensions and Employee Benefits - Current Portion	0		0	0
	2268	Accrued Interest on Long Term Debt	0		0	0
	2270	Matured Long Term Debt	0		0	0
	2272	Matured Interest on Long Term Debt	0		0	0
	2285	Obligations Under Capital Leases--Current	0		0	0
	2290	Commodity Taxes	0		0	0
	2292	Payroll Deductions / Expenses Payable	0		0	0
	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	0		0	0
	2296	Future Income Taxes - Current	0		0	0
	2305	Accumulated Provision for Injuries and Damages	0		0	0
	2306	Employee Future Benefits	0		0	0
	2308	Other Pensions - Past Service Liability	0		0	0
	2310	Vested Sick Leave Liability	0		0	0
	2315	Accumulated Provision for Rate Refunds	0		0	0
	2320	Other Miscellaneous Non-Current Liabilities	0		0	0
	2325	Obligations Under Capital Lease--Non-Current	0		0	0
	2330	Development Charge Fund	0		0	0
	2335	Long Term Customer Deposits	0		0	0
	2340	Collateral Funds Liability	0		0	0
	2345	Unamortized Premium on Long Term Debt	0		0	0
	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	0		0	0
	2350	Future Income Tax - Non-Current	0		0	0
	2405	Other Regulatory Liabilities	0		0	0
	2410	Deferred Gains from Disposition of Utility Plant	0		0	0
	2415	Unamortized Gain on Reacquired Debt	0		0	0
	2425	Other Deferred Credits	0		0	0
	2435	Accrued Rate-Payer Benefit	0		0	0



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Acct. No.	Account Description	2004 Distribution (Before Adjustments) (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model enter amount of the adjustment	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation  [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
2505	Debentures Outstanding - Long Term Portion	0		0	0
2510	Debenture Advances	0		0	0
2515	Reacquired Bonds	0		0	0
2520	Other Long Term Debt	0		0	0
2525	Term Bank Loans - Long Term Portion	0		0	0
2530	Ontario Hydro Debt Outstanding - Long Term Portion	0		0	0
2550	Advances from Associated Companies	0		0	0
3005	Common Shares Issued	0		0	0
3008	Preference Shares Issued	0		0	0
3010	Contributed Surplus	0		0	0
3020	Donations Received	0		0	0
3022	Development Charges Transferred to Equity	0		0	0
3026	Capital Stock Held in Treasury	0		0	0
3030	Miscellaneous Paid-In Capital	0		0	0
3035	Installments Received on Capital Stock	0		0	0
3040	Appropriated Retained Earnings	0		0	0
3045	Unappropriated Retained Earnings	0		0	0
3046	Balance Transferred From Income	0		0	0
3047	Appropriations of Retained Earnings - Current Period	0		0	0
3048	Dividends Payable-Preference Shares	0		0	0
3049	Dividends Payable-Common Shares	0		0	0
3055	Adjustment to Retained Earnings	0		0	0
3065	Unappropriated Undistributed Subsidiary Earnings	0		0	0
4006	Residential Energy Sales	0		0	0
4010	Commercial Energy Sales	0		0	0
4015	Industrial Energy Sales	0		0	0
4020	Energy Sales to Large Users	0		0	0
4025	Street Lighting Energy Sales	0		0	0
4030	Sentinel Lighting Energy Sales	0		0	0
4035	General Energy Sales	0		0	0
4040	Other Energy Sales to Public Authorities	0		0	0
4045	Energy Sales to Railroads and Railways	0		0	0
4050	Revenue Adjustment	0		0	0
4055	Energy Sales for Resale	0		0	0
4060	Interdepartmental Energy Sales	0		0	0
4062	Billed WMS	0		0	0
4064	Billed-One-Time	0		0	0
4066	Billed NW	0		0	0
4068	Billed CN	0		0	0
4080	Distribution Services Revenue	0	(121,167)	(121,167)	(121,167)
4082	Retail Services Revenues	0		0	0
4084	Service Transaction Requests (STR) Revenues	0		0	0
4090	Electric Services Incidental to Energy Sales	0	37,620	37,620	37,620
4105	Transmission Charges Revenue	0		0	0
4110	Transmission Services Revenue	0		0	0
4205	Interdepartmental Rents	0		0	0
4210	Rent from Electric Property	0		0	0
4215	Other Utility Operating Income	0		0	0



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Acct. No.	Account Description	2004 Distribution (Before Adjustments) (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model enter amount of the adjustment	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation  [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4220	Other Electric Revenues	0		0	0
4225	Late Payment Charges	0		0	0
4230	Sales of Water and Water Power	0		0	0
4235	Miscellaneous Service Revenues	0		0	0
4240	Provision for Rate Refunds	0	83,547	83,547	83,547
4245	Government Assistance Directly Credited to Income	0		0	0
4305	Regulatory Debits	0		0	0
4310	Regulatory Credits	0		0	0
4315	Revenues from Electric Plant Leased to Others	0		0	0
4320	Expenses of Electric Plant Leased to Others	0		0	0
4325	Revenues from Merchandise, Jobbing, Etc.	0		0	0
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	0		0	0
4335	Profits and Losses from Financial Instrument Hedges	0		0	0
4340	Profits and Losses from Financial Instrument Investments	0		0	0
4345	Gains from Disposition of Future Use Utility Plant	0		0	0
4350	Losses from Disposition of Future Use Utility Plant	0		0	0
4355	Gain on Disposition of Utility and Other Property	0		0	0
4360	Loss on Disposition of Utility and Other Property	0		0	0
4365	Gains from Disposition of Allowances for Emission	0		0	0
4370	Losses from Disposition of Allowances for Emission	0		0	0
4375	Revenues from Non-Utility Operations	0		0	0
4380	Expenses of Non-Utility Operations	0		0	0
4385	Non-Utility Rental Income	0		0	0
4390	Miscellaneous Non-Operating Income	0		0	0
4395	Rate-Payer Benefit Including Interest	0		0	0
4398	Foreign Exchange Gains and Losses, Including Amortization	0		0	0
4405	Interest and Dividend Income	0		0	0
4415	Equity in Earnings of Subsidiary Companies	0		0	0
4505	Operation Supervision and Engineering	0		0	0
4510	Fuel	0		0	0
4515	Steam Expense	0		0	0
4520	Steam From Other Sources	0		0	0
4525	Steam Transferred--Credit	0		0	0
4530	Electric Expense	0		0	0
4535	Water For Power	0		0	0
4540	Water Power Taxes	0		0	0
4545	Hydraulic Expenses	0		0	0
4550	Generation Expense	0		0	0
4555	Miscellaneous Power Generation Expenses	0		0	0
4560	Rents	0		0	0
4565	Allowances for Emissions	0		0	0
4605	Maintenance Supervision and Engineering	0		0	0
4610	Maintenance of Structures	0		0	0
4615	Maintenance of Boiler Plant	0		0	0
4620	Maintenance of Electric Plant	0		0	0
4625	Maintenance of Reservoirs, Dams and Waterways	0		0	0
4630	Maintenance of Water Wheels, Turbines and Generators	0		0	0
4635	Maintenance of Generating and Electric Plant	0		0	0

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ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
4640	Maintenance of Miscellaneous Power Generation Plant	0		0	0
4705	Power Purchased	0		0	0
4708	Charges-WMS	0		0	0
4710	Cost of Power Adjustments	0		321,081	321,081
4712	Charges-One-Time	0		0	0
4714	Charges-NW	0		0	0
4715	System Control and Load Dispatching	0		0	0
4716	Charges-CN	0		0	0
4720	Other Expenses	0		0	0
4725	Competition Transition Expense	0		0	0
4730	Rural Rate Assistance Expense	0		0	0
4805	Operation Supervision and Engineering	0		0	0
4810	Load Dispatching	0		0	0
4815	Station Buildings and Fixtures Expenses	0		0	0
4820	Transformer Station Equipment - Operating Labour	0		0	0
4825	Transformer Station Equipment - Operating Supplies and Expense	0		0	0
4830	Overhead Line Expenses	0		0	0
4835	Underground Line Expenses	0		0	0
4840	Transmission of Electricity by Others	0		0	0
4845	Miscellaneous Transmission Expense	0		0	0
4850	Rents	0		0	0
4905	Maintenance Supervision and Engineering	0		0	0
4910	Maintenance of Transformer Station Buildings and Fixtures	0		0	0
4916	Maintenance of Transformer Station Equipment	0		0	0
4930	Maintenance of Towers, Poles and Fixtures	0		0	0
4935	Maintenance of Overhead Conductors and Devices	0		0	0
4940	Maintenance of Overhead Lines - Right of Way	0		0	0
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	0		0	0
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	0		0	0
4960	Maintenance of Underground Lines	0		0	0
4965	Maintenance of Miscellaneous Transmission Plant	0		0	0
5005	Operation Supervision and Engineering	0		0	0
5010	Load Dispatching	0		0	0
5012	Station Buildings and Fixtures Expense	0		0	0
5014	Transformer Station Equipment - Operation Labour	0		0	0
5015	Transformer Station Equipment - Operation Supplies and Expenses	0		0	0
5016	Distribution Station Equipment - Operation Labour	0		0	0
5017	Distribution Station Equipment - Operation Supplies and Expenses	0		0	0
5020	Overhead Distribution Lines and Feeders - Operation Labour	0		0	0
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	0		0	0
5030	Overhead Subtransmission Feeders - Operation	0		0	0
5035	Overhead Distribution Transformers - Operation	0		0	0
5040	Underground Distribution Lines and Feeders - Operation Labour	0		0	0
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	0		0	0
5050	Underground Subtransmission Feeders - Operation	0		0	0
5055	Underground Distribution Transformers - Operation	0		0	0
5060	Street Lighting and Signal System Expense	0		0	0
5065	Meter Expense	0		0	0



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### 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments) (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model enter amount of the adjustment	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation  [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
5070	Customer Premises - Operation Labour	0		0	0
5075	Customer Premises - Materials and Expenses	0		0	0
5085	Miscellaneous Distribution Expense	0		0	0
5090	Underground Distribution Lines and Feeders - Rental Paid	0		0	0
5095	Overhead Distribution Lines and Feeders - Rental Paid	0		0	0
5096	Other Rent	0		0	0
5105	Maintenance Supervision and Engineering	0		0	0
5110	Maintenance of Buildings and Fixtures - Distribution Stations	0		0	0
5112	Maintenance of Transformer Station Equipment	0		0	0
5114	Maintenance of Distribution Station Equipment	0		0	0
5120	Maintenance of Poles, Towers and Fixtures	0		0	0
5125	Maintenance of Overhead Conductors and Devices	0		0	0
5130	Maintenance of Overhead Services	0		0	0
5135	Overhead Distribution Lines and Feeders - Right of Way	0		0	0
5145	Maintenance of Underground Conduit	0		0	0
5150	Maintenance of Underground Conductors and Devices	0		0	0
5155	Maintenance of Underground Services	0		0	0
5160	Maintenance of Line Transformers	0		0	0
5165	Maintenance of Street Lighting and Signal Systems	0		0	0
5170	Sentinel Lights - Labour	0		0	0
5172	Sentinel Lights - Materials and Expenses	0		0	0
5175	Maintenance of Meters	0		0	0
5178	Customer Installations Expenses- Leased Property	0		0	0
5185	Water Heater Rentals - Labour	0		0	0
5186	Water Heater Rentals - Materials and Expenses	0		0	0
5190	Water Heater Controls - Labour	0		0	0
5192	Water Heater Controls - Materials and Expenses	0		0	0
5195	Maintenance of Other Installations on Customer Premises	0		0	0
5205	Purchase of Transmission and System Services	0		0	0
5210	Transmission Charges	0		0	0
5215	Transmission Charges Recovered	0		0	0
5305	Supervision	0		0	0
5310	Meter Reading Expense	0		0	0
5315	Customer Billing	0		0	0
5320	Collecting	0		0	0
5325	Collecting- Cash Over and Short	0		0	0
5330	Collection Charges	0		0	0
5335	Bad Debt Expense	0		65,416	65,416
5340	Miscellaneous Customer Accounts Expenses	0		0	0
5405	Supervision	0		0	0
5410	Community Relations - Sundry	0		0	0
5415	Energy Conservation	0		0	0
5420	Community Safety Program	0		0	0
5425	Miscellaneous Customer Service and Informational Expenses	0		0	0
5505	Supervision	0		0	0
5510	Demonstrating and Selling Expense	0		0	0
5515	Advertising Expense	0		0	0
5520	Miscellaneous Sales Expense	0		0	0



## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments) (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model enter amount of the adjustment	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation  [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
5605	Executive Salaries and Expenses	0		0	0
5610	Management Salaries and Expenses	0		0	0
5615	General Administrative Salaries and Expenses	0		0	0
5620	Office Supplies and Expenses	0		0	0
5625	Administrative Expense Transferred Credit	0		0	0
5630	Outside Services Employed	0		0	0
5635	Property Insurance	0		1,310	1,310
5640	Injuries and Damages	0		0	0
5645	Employee Pensions and Benefits	0		(8,978)	(8,978)
5650	Franchise Requirements	0		0	0
5655	Regulatory Expenses	0		1,397	1,397
5660	General Advertising Expenses	0		0	0
5665	Miscellaneous General Expenses	0		0	0
5670	Rent	0		0	0
5675	Maintenance of General Plant	0		0	0
5680	Electrical Safety Authority Fees	0		0	0
5685	Independent Market Operator Fees and Penalties	0		0	0
5705	Amortization Expense - Property, Plant, and Equipment	0		2,869	2,869
5710	Amortization of Limited Term Electric Plant	0		0	0
5715	Amortization of Intangibles and Other Electric Plant	0		0	0
5720	Amortization of Electric Plant Acquisition Adjustments	0		0	0
5725	Miscellaneous Amortization	0		0	0
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	0		0	0
5735	Amortization of Deferred Development Costs	0		0	0
5740	Amortization of Deferred Charges	0		0	0
6005	Interest on Long Term Debt	0		0	0
6010	Amortization of Debt Discount and Expense	0		0	0
6015	Amortization of Premium on Debt Credit	0		0	0
6020	Amortization of Loss on Reacquired Debt	0		0	0
6025	Amortization of Gain on Reacquired Debt--Credit	0		0	0
6030	Interest on Debt to Associated Companies	0		0	0
6035	Other Interest Expense	0		0	0
6040	Allowance for Borrowed Funds Used During Construction--Credit	0		0	0
6042	Allowance For Other Funds Used During Construction	0		0	0
6045	Interest Expense on Capital Lease Obligations	0		0	0
6105	Taxes Other Than Income Taxes	0		0	0
6110	Income Taxes	0		0	0
6115	Provision for Future Income Taxes	0		0	0
6205	Donations	0		0	0
6210	Life Insurance	0		0	0
6215	Penalties	0		0	0
6225	Other Deductions	0		0	0
6305	Extraordinary Income	0		0	0
6310	Extraordinary Deductions	0		0	0
6315	Income Taxes, Extraordinary Items	0		0	0
6405	Discontinues Operations - Income/ Gains	0		0	0
6410	Discontinued Operations - Deductions/ Losses	0		0	0
6415	Income Taxes, Discontinued Operations	0		0	0



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## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

ok

Acct. No.	Account Description	2004 Distribution (Before Adjustments)  (from INPUT 2)	Adjust Amt. Assigned to Distribution by the Model  enter amount of the adjustment	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation  [and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
	Total (\$) Value	0	0	454,824	418,959





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## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
<b>GROUPED INPUT FOR CALCULATIONS:</b>					
<b>(Minimum Reporting Requirement)</b>					
	Land and Buildings	15,588	0	0	15,588
	TS Primary Above 50	0	0	0	0
	DS	467,360	0	0	465,822
	Poles, Wires	979,535	0	0	943,478
	Line Transformers	428,438	0	0	423,501
	Services and Meters	308,007	0	71,729	304,632
	General Plant	295,619	0	0	295,619
	Equipment	539,192	0	0	537,195
	IT Assets	206,387	0	0	209,150
	CDM Expenditures and Recoveries	0	0	0	0
	Other Distribution Assets	0	0	0	0
	Contributions and Grants	0	0	0	0
	Accumulated Amortization	(2,172,255)	0	0	(2,119,884)
	Non-Distribution Asset	0	0	0	0
	Unclassified Asset	0	0	0	0
	Liability	0	0	0	0
	Equity	0	0	0	0
	Sales of Electricity	(2,305,420)	0	0	(2,305,420)
	Distribution Services Revenue	(767,272)	(121,167)	(121,167)	(888,439)
	Late Payment Charges	(5,632)	0	0	(5,632)
	Specific Service Charges	(6,899)	0	0	(6,899)
	Other Distribution Revenue	(138,881)	121,167	121,167	(17,714)
	Other Revenue - Unclassified	0	0	0	0
	Other Income & Deductions	(6,083)	0	0	(6,083)
	Power Supply Expenses (Working Capital)	2,455,233	0	321,081	2,776,314
	Other Power Supply Expenses	0	0	0	0



## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
	Operation (Working Capital)	258,051	0	0	258,051
	Maintenance (Working Capital)	38,224	0	0	38,224
	Billing and Collection (Working Capital)	139,571	0	0	139,571
	Community Relations (Working Capital)	0	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	212,261	0	(7,581)	204,680
	Insurance Expense (Working Capital)	5,035	0	1,310	6,345
	Bad Debt Expense (Working Capital)	(466)	0	65,416	64,950
	Advertising Expenses	1,714	0	0	1,714
	Charitable Contributions	0	0	0	0
	Amortization of Assets	143,082	0	2,869	145,951
	Other Amortization - Unclassified	0	0	0	0
	Interest Expense - Unclassified	0	0	0	0
	Income Tax Expense - Unclassified	0	0	0	0
	Other Distribution Expenses	0	0	0	0
	Non-Distribution Expenses	0	0	0	0
	Unclassified Expenses	0	0	0	0
		1,090,390	0	454,824	1,480,716



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## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

ok		2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
Acct. No.	Account Description	(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$

## SUMMARY FINANCIAL INFORMATION

### DISTRIBUTION ASSETS:

Land and Buildings	15,588	0	0	15,588
TS Primary Above 50	0	0	0	0
DS	467,360	0	0	465,822
Poles, Wires	979,535	0	0	943,478
Line Transformers	428,438	0	0	423,501
Services and Meters	308,007	0	71,729	304,632
General Plant	295,619	0	0	295,619
Equipment	539,192	0	0	537,195
IT Assets	206,387	0	0	209,150
CDM Assets	0	0	0	0
Other Distribution Assets	0	0	0	0
Contributions and Grants	0	0	0	0
<b>TOTAL DISTRIBUTION ASSETS</b>	<b>3,240,127</b>	<b>0</b>	<b>71,729</b>	<b>3,194,987</b>

### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets (as above) - LESS:				
Accumulated Amortization	(2,172,255)	0	0	(2,119,884)
<b>NET FIXED DISTRIBUTION ASSETS</b>	<b>1,067,873</b>	<b>0</b>	<b>71,729</b>	<b>1,075,103</b>

### NET SALES REVENUE

Sales of Electricity	(2,305,420)	0	0	(2,305,420)
Power Supply Expenses (Working Capital)	2,455,233	0	321,081	2,776,314
<b>SALES OF ELECTRICITY NET OF COST OF POWER</b>	<b>149,813</b>	<b>0</b>	<b>321,081</b>	<b>470,894</b>

### DISTRIBUTION REVENUE

Distribution Services Revenue	(767,272)	(121,167)	(121,167)	(888,439)
Late Payment Charges	(5,632)	0	0	(5,632)
Specific Service Charges	(6,899)	0	0	(6,899)
Other Distribution Revenue	(138,881)	121,167	121,167	(17,714)
<b>TOTAL DISTRIBUTION REVENUE</b>	<b>(918,684)</b>	<b>0</b>	<b>0</b>	<b>(918,684)</b>



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## 2-4 ADJUSTED ACCOUNTING DATA

*This Sheet summarizes the adjustments entered on previous sheets and calculates the adjusted amounts to be used in rate calculations.*

Acct. No.	Account Description	2004 Distribution (Before Adjustments)	Adjust Amt. Assigned to Distribution by the Model	Total Adjustments	2004 Accounts as Adjusted for 2006 Rate Calculation
		(from INPUT 2)	enter amount of the adjustment		[and average of 03/04 for dist. assets & wkg. cap. allow. calc.]
		\$		\$	\$
<b>DISTRIBUTION EXPENSES (before PILS):</b>					
	Operation (Working Capital)	258,051	0	0	258,051
	Maintenance (Working Capital)	38,224	0	0	38,224
	Billing and Collection (Working Capital)	139,571	0	0	139,571
	Community Relations (Working Capital)	0	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	212,261	0	(7,581)	204,680
	Insurance Expense (Working Capital)	5,035	0	1,310	6,345
	Bad Debt Expense (Working Capital)	(466)	0	65,416	64,950
	Advertising Expenses	1,714	0	0	1,714
	Charitable Contributions	0	0	0	0
	Amortization of Assets	143,082	0	2,869	145,951
	Other Distribution Expenses	0	0	0	0
	<b>TOTAL DISTRIBUTION EXPENSES (before PILs)</b>	<b>797,471</b>	<b>0</b>	<b>62,014</b>	<b>859,485</b>
<b>PILS AMOUNT</b>					
<b>WORKING CAPITAL CALCULATION</b>					
<b>Cost of Power</b>					
	Power Supply Expenses (Working Capital)	2,455,233	0	321,081	2,776,314
	<b>TOTAL COST OF POWER</b>	<b>2,455,233</b>	<b>0</b>	<b>321,081</b>	<b>2,776,314</b>
<b>Expenses</b>					
	Operation (Working Capital)	258,051	0	0	258,051
	Maintenance (Working Capital)	38,224	0	0	38,224
	Billing and Collection (Working Capital)	139,571	0	0	139,571
	Community Relations (Working Capital)	0	0	0	0
	Community Relations - CDM (Working Capital)	0	0	0	0
	Administrative and General Expenses (Working Capital)	212,261	0	(7,581)	204,680
	Insurance Expense (Working Capital)	5,035	0	1,310	6,345
	Bad Debt Expense (Working Capital)	(466)	0	65,416	64,950
	Advertising Expenses	1,714	0	0	1,714
	Charitable Contributions	0	0	0	0
	Other Distribution Expenses	0	0	0	0
	<b>TOTAL EXPENSES</b>	<b>654,389</b>	<b>0</b>	<b>59,145</b>	<b>713,534</b>



## 2-5 CAPITAL EXPENDITURES

*This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.*

*The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.*

Account Number	Account Description	2003 Before Adjustments ("Utility Only" from Sheet 2)	2004 Before Adjustments ("Utility Only" from Sheet 2)	Change from 2003 to 2004	Grouping
		\$	\$	\$	
1565	Conservation and Demand Management Expenditures ar	0	0	0	CDM Expenditures and Recoveries
1608	Franchises and Consents	0	0	0	Other Distribution Assets
1805	Land	0	0	0	Land and Buildings
1806	Land Rights	0	0	0	Land and Buildings
1808	Buildings and Fixtures	0	0	0	Land and Buildings
1810	Leasehold Improvements	0	0	0	Land and Buildings
1815	Transformer Station Equipment - Normally Primary above	0	0	0	TS Primary Above 50
1820	Distribution Station Equipment - Normally Primary below	0	0	0	DS
1825	Storage Battery Equipment	0	0	0	Other Distribution Assets
1830	Poles, Towers and Fixtures	0	0	0	Poles, Wires
1835	Overhead Conductors and Devices	0	0	0	Poles, Wires
1840	Underground Conduit	0	0	0	Poles, Wires
1845	Underground Conductors and Devices	0	0	0	Poles, Wires
1850	Line Transformers	0	0	0	Line Transformers
1855	Services	0	0	0	Services and Meters
1860	Meters	0	0	0	Services and Meters
1905	Land	0	0	0	Land and Buildings
1906	Land Rights	0	0	0	Land and Buildings
1908	Buildings and Fixtures	0	0	0	General Plant
1910	Leasehold Improvements	0	0	0	General Plant
1915	Office Furniture and Equipment	0	0	0	Equipment
1920	Computer Equipment - Hardware	0	0	0	IT Assets
1925	Computer Software	0	0	0	IT Assets
1930	Transportation Equipment	0	0	0	Equipment
1935	Stores Equipment	0	0	0	Equipment
1940	Tools, Shop and Garage Equipment	0	0	0	Equipment
1945	Measurement and Testing Equipment	0	0	0	Equipment
1950	Power Operated Equipment	0	0	0	Equipment
1955	Communication Equipment	0	0	0	Equipment
1960	Miscellaneous Equipment	0	0	0	Equipment
1970	Load Management Controls - Customer Premises	0	0	0	Other Distribution Assets
1975	Load Management Controls - Utility Premises	0	0	0	Other Distribution Assets
1980	System Supervisory Equipment	0	0	0	Other Distribution Assets
1990	Other Tangible Property	0	0	0	Other Distribution Assets
1995	Contributions and Grants - Credit	0	0	0	Contributions and Grants
2005	Property Under Capital Leases	0	0	0	Other Distribution Assets
2010	Electric Plant Purchased or Sold	0	0	0	Other Distribution Assets
2050	Completed Construction Not Classified--Electric	0	0	0	Other Distribution Assets
2105	Accum. Amortization of Electric Utility Plant - Property, Pl	0	0	0	Accumulated Amortization
2120	Accumulated Amortization of Electric Utility Plant - Intang	0	0	0	Accumulated Amortization
		0	0	0	



## 2-5 CAPITAL EXPENDITURES

*This schedule is provided to assist with completion of Schedule 4-1 by identifying accounts which may have projects in scope.*

*The information at the top of the sheet is based on the trial balance data and is provided to assist in completing Schedule 4-1.*

### GROUPED

Land and Buildings	15,588	15,588	0	1805, 1806, 1808, 1810, 1905, 1906
TS Primary Above 50	0	0	0	1815
DS	464,284	467,360	0	1820
Poles, Wires	907,420	979,535	0	1830, 1835, 1840, 1845
Line Transformers	418,565	428,438	0	1850
Services and Meters	229,529	308,007	0	1855, 1860
General Plant	295,619	295,619	0	1908, 1910
Equipment	535,198	539,192	0	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
IT Assets	211,914	206,387	0	1920, 1925
Other Distribution Assets	0	0	0	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010,
Contributions and Grants	0	0	0	1995
	<b>3,078,118</b>	<b>3,240,127</b>	<b>0</b>	

### MATERIALITY CALCULATION:

<b>Materiality Threshold 1:</b>	
Net Fixed Assets (Before Adjustment) from Sheet 2-2	1,067,873
Materiality Factor	0.2%
	<b>2,136</b>
<b>Materiality Threshold 2:</b>	
Rate Base	1,598,580
<b>under \$100 million</b>	<b>75,000</b>
\$100 million - \$250 million	150,000
\$250 million - \$1 billion	300,000
greater than \$1 billion	500,000
<b>Materiality (lesser of Threshold 1 and 2)</b>	<b>2,136</b>



### 3.4.8 - Employee Total Compensation

#### EXECUTIVE CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

#### MANAGEMENT CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

#### NON-UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits

#### UNIONIZED CATEGORY

2002				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
8.0	\$ 35,685	\$ 12,052	\$ -	\$ 6,760
2003				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
7.0	\$ 49,015	\$ 1,631	\$ -	\$ 6,750
2004				
Number of FTEs	Average Yearly Base Wage	Average Yearly Overtime	Average Yearly Incentive	Average Yearly Benefits
7.0	\$ 60,921	\$ 1,605	\$ -	\$ 10,070



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### 3-1 RATE BASE

#### Net Fixed Assets

1,075,103

#### Working Capital Allowance

Working Capital (*from Sheet "2-4 ADJUSTED ACCOUNTING DATA"*) 3,489,848

Working Capital Allowance @ 15% 523,477 **523,477**

#### RATE BASE

**1,598,580**

Fixed Assets for Conservation and Demand Management<sup>1</sup>

0

Smart Meters

0

<sup>1</sup> Include reference to Board-Approved CDM Application





### 3-2 COST OF CAPITAL (Input)

#### Cost of Capital

##### Deemed Debt Rate and D/E Structures

Rate Base: (from Sheet <i>Ratebase Calc.</i> )	\$1,598,580
Size of LDC (based on Rate Base)	Small
Debt Rate (based on Size)	6.25%
Deemed Debt (based on Size)	50%
Deemed Equity (based on Size)	50%

Table 3-1 Deemed Common Equity and Debt Ratios and Debt Cost Rates			
Size of Utility Rate Base	Descriptor	Equity	Debt
		CER %	(1-CER)%
Greater than \$1.0 Billion	Large	35%	65%
Between \$250 Million and \$1.0 Billion	Medium-Large	40%	60%
Between \$100 Million and \$250 Million	Medium-Small	45%	55%
Under \$100 Million	Small	50%	50%

##### Debt Rate (DR)

Deemed or proposed Debt Rate for Revenue Requirement calculation.	7.25%
---	-------

Weighted debt rate calculated on Weighted Debt Cost (%)	7.25%
---	-------

##### Return on Equity

Utility's Proposed ROE	9.00%
Allowed ROE for Revenue Requirement Calculation	9.00%
Target ROE per Board	9.00%

##### Cost of Capital

Cost of Capital	8.13%
-----------------	-------



DR
5.80%
5.90%
6.00%
6.25%





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**Atikokan Hydro Inc.**

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### 3-3 CAPITAL STRUCTURE (Input)

#### Schedule 5-2

#### Actual Capital Structure of the Distributor

Line			Particulars	Deemed Structure (from 3-2)	Cost Rate
			(\$000)	(%)	
(1)	Long Term Debt		1295006.000	50.3%	
(2)	Unfunded Short Term Debt			0.0%	
(3)	Total Debt	(3) = (1) + (2)	1295006.000	50.3%	50.0%
(4)	Preferred Shares			0.0%	
(5)	Common Equity		1277900.000	49.7%	
(6)	Total Equity	(6) = (4) + (5)	1277900.000	49.7%	50.0%
(7)	Total Rate Base	(6) = (3) + (6)	2572906.000	100.0%	

Absolute difference between actual and size-related deemed debt ratio:

0.3%

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### 3-4 WEIGHTED DEBT COST (Input)

### Schedule 5-1: Weighted Debt Cost

Size of Utility	Small	Small	Medium-Small	Medium-Large	Large
<u>Deemed Debt Rate</u>					
<b>prior to 2000</b>	<b>actual rate</b>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>	<i>actual rate</i>
<b>2000 to 2005</b>	<b>7.25%</b>	7.25%	7.00%	6.90%	6.80%
<b>2006</b>	<b>6.25%</b>	6.25%	6.00%	5.90%	5.80%

No.	Description	Debt Holder	Is the Debt Holder Affiliated with the LDC? (Y/N)	Date of Issuance of Debt (Date)	Principal (\$)	Term (Years)	Actual Rate (%)	Debt Rate Used for Weighted Debt Rate Cost
1		Township of Atikokan	N	26-Jun-2001	\$ 1,293,401	40	7.25%	7.25%
	Total				<u>\$ 1,293,401</u>		<u>7.25%</u>	<u>7.25%</u>
	<b>Weighted Average Debt Cost</b>						<b>7.25%</b>	<b>7.25%</b>



## 4-1 DATA for PILS MODEL

Item	Source	\$ Amount as Adjusted
------	--------	--------------------------

### Net Income before consideration of PILS

Revenue Requirement other than PILS	Sheet 5-1	989,370
Distribution Expenses other than PILS and interest (Note: "Book" interest expense and "book" income tax expense are not included in Distribution Expenses above)	Sheet 2-4	859,485 <a href="#">to detail</a>
		<hr/> 129,885

### Calculated Interest

<u>Rate Base</u>	Sheet 3-1	1,598,580	
x <u>Debt Component</u>	Sheet 3-2	50.00%	
x <u>Debt Rate reflected in Revenue Requirement</u>	Sheet 3-2	7.25%	57,949
			<hr/>

Target Net Income before consideration of PILS (= Target Net Income reflecting PILS)	<hr/> 71,936
---	--------------

### Specific Distribution Expenses from Sheet ADJ5 (non-recoverable portion)

Insurance	0
Bad Debt	0
Advertising	0
Political Contributions	0
Employee Dues	0
Charitable Contributions	(0)



4-2 OUTPUT from PILS MODEL

PILS Amount from PILS Model

	\$
	PLACE HOLDER = 2004 TRIAL BALANCE AMOUNT -- PLEASE UPDATE WITH AMOUNT FROM PILS MODEL
	-



## 5-1 SERVICE REVENUE REQUIREMENT

*This sheet calculates the Revenue Requirement using adjusted information previous sheets and brings in the income tax amount from the PILS Model.*

	\$
<u>Rate Base</u> (from sheet 3-1)	1,598,580
x <u>Cost of Capital</u> (from sheet 3-2)	8.13%
<b>Return on Ratebase</b>	

### Distribution Expenses

(from sheet "2-4 ADJUSTED ACCOUNTING DATA")

## Revenue Requirement Before Income Taxes

Income Taxes - from PILS Model

## SERVICE REVENUE REQUIREMENT

from

\$

---

129,885

859,485

---

989,370

---

0

---

989,370

---





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## 5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
1	Arrears certificate	15.00	N					0	0.00		Standard	0.00
2	Statement of account	15.00	N					0	0.00		Standard	0.00
3	Pulling post dated cheques	15.00	N					0	0.00		Standard	0.00
4	Duplicate invoices for previous billing	15.00	N					0	0.00		Standard	0.00
5	Request for other billing information	15.00	N					0	0.00		Standard	0.00
6	Easement letter	15.00	N					0	0.00		Standard	0.00
7	Income tax letter	15.00	N					0	0.00		Standard	0.00
8	Notification charge	15.00	N					0	0.00		Standard	0.00
9	Account history	15.00	N					0	0.00		Standard	0.00
10	Credit reference/credit check (plus credit agency costs)	15.00	N					0	0.00		Standard	0.00
11	<b>Returned cheque charge (plus bank charges)</b>	15.00	Y	25.00	45	67	73	62	1,541.67		Standard	1,541.67
12	Charge to certify cheque	15.00	N					0	0.00		Standard	0.00
13	Legal letter charge	15.00	N					0	0.00		Standard	0.00
14	<b>Account set up charge/change of occupancy charge (plus credit agency costs if applicable)</b>	30.00	Y	25.00	141	173	193	169	4,225.00		Standard	4,225.00
15	Special meter reads	30.00	Y	25.00				0	0.00		Standard	0.00



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## 5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
16	Collection of account charge - no disconnection	30.00	Y	25.00	2	4	1	2	58.33		Standard	58.33
17	Collection of account charge - no disconnection - after regular hours	165.00	N					0	0.00		Standard	0.00
18	Disconnect/Reconnect at meter - during regular hours	65.00	Y	28.00	4	11	8	8	214.67		Standard	214.67
19	Install/Remove load control device - during regular hours	65.00	N					0	0.00		Standard	0.00
20	Disconnect/Reconnect at meter - after regular hours	185.00	Y	315.00	0	1	0	0	105.00		Standard	105.00
21	Install/Remove load control device - after regular hours	185.00	N					0	0.00		Standard	0.00
22	Disconnect/Reconnect at pole - during regular hours	185.00	Y	28.00	0	0	0	0	0.00		Standard	0.00
23	Disconnect/Reconnect at pole - after regular hours	415.00	Y	315.00	0	0	0	0	0.00		Standard	0.00
24	Meter dispute charge plus Measurement Canada fees (if meter found correct)	30.00	N					0	0.00		Standard	0.00
25	Service call - customer-owned equipment	30.00	N					0	0.00		Standard	0.00
26	Service call - after regular hours	165.00	N					0	0.00		Standard	0.00
27	Temporary service install & remove - overhead - no transformer	500.00	N					0	0.00		Standard	0.00
28	Temporary service install & remove - underground - no transformer	300.00	N					0	0.00		Standard	0.00
29	Temporary service install & remove - overhead - with transformer	1,000.00	N					0	0.00		Standard	0.00
30	Specific Charge for Access to the Power Poles \$/pole/year	22.35	N					0	0.00		Standard	0.00



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## 5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
	Additional Charges - Please be Specific											
31	First Additional Charge	N/A	N					0	0.00		addnl. chrg	0.00
32	Second Additonal Charge	N/A	N					0	0.00		addnl. chrg	0.00
33		N/A	N					0	0.00		addnl. chrg	0.00
34		N/A	N					0	0.00		addnl. chrg	0.00
35		N/A	N					0	0.00		addnl. chrg	0.00
36		N/A	N					0	0.00		addnl. chrg	0.00
37		N/A	N					0	0.00		addnl. chrg	0.00
38		N/A	N					0	0.00		addnl. chrg	0.00
39		N/A	N					0	0.00		addnl. chrg	0.00
40		N/A	N					0	0.00		addnl. chrg	0.00
41		N/A	N					0	0.00		addnl. chrg	0.00
42		N/A	N					0	0.00		addnl. chrg	0.00
43		N/A	N					0	0.00		addnl. chrg	0.00
44		N/A	N					0	0.00		addnl. chrg	0.00
45		N/A	N					0	0.00		addnl. chrg	0.00



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## 5-2 SPECIFIC SERVICE CHARGES (Input)

Rate Code	Description	Standard Amount (Rate) \$	Applicable?	Updated Amt. (if applic.) \$	2002 Volume	2003 Volume	2004 Volume	Test Year Volume (3 yr. avg.)	Calc'd. Amt. - Std. Formula \$	Alternate Amount (if applic.) \$	Calc. Method (attach. calc. & justification)	Amount for Rate Calculations \$
46		N/A	N					0	0.00		addnl. chrg	0.00
47		N/A	N					0	0.00		addnl. chrg	0.00
48		N/A	N					0	0.00		addnl. chrg	0.00
49		N/A	N					0	0.00		addnl. chrg	0.00
50		N/A	N					0	0.00		addnl. chrg	0.00
Total Specific Service Charge Revenue									6,144.67			6,144.67



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## Atikokan Hydro Inc.

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### 5-3 OTHER REGULATED CHARGES (Input)

Description	HANDBOOK REF.	Charge Determinant		Total \$	Comments
RETAIL SERVICES REVENUE					
Establishing Service Agreements	12.2.1	}			
Distributor-Consolidated Billing	12.2.2			0	account 4082
Retailer-Consolidated Billing	12.2.3				
SERVICE TRANSACTION REQUEST REVENUES	12.2.4			0	account 4084
RPP (formerly SSS)ADMINISTRATION CHARGE REVENUE	12.1				account 4080b
DISTRIBUTION WHEELING SERVICE REVENUE	10.7				account 4080c, if applicable in 2004
OTHER COMPONENTS OF "OTHER DISTRIBUTION REVENUE"				17,714	accounts 4090, 4205-4215, 4220, 4240-5
OTHER DISTRIBUTION REVENUE				17,714	
<b>Other Rate Information (Optional)</b>					
NON-COMPETITIVE ELECTRICITY CHARGES					
Wholesale Market Service Rate	12.3.1	kWh for customers who are not wholesale market participants	account 4062 -	202,167	
Retail Transmission Service Rates	12.3.2	exisiting rates			
Network Service Rate			account 4066 -	174,383	
Connection Service Rate			account 4068 -	103,405	
Charges Levied by the Government of Ontario	12.3.3		Volume Rate \$		
Rural and Remote Rate Protection (RRRP)		kWh	0 0.0010	0	
Debt Retirement Charge		kWh	0 0.0070	0	



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## 5-4 CDM (Input)

\$

Trial Balance account 5415-Energy Conservation	0
Tier 1 Adjustment	<u>0</u>
Adjusted amount	<u><u>0</u></u>

Portion attributed to specific classes	
--	--



**5-5 BASE REVENUE REQUIREMENT**

	<u>\$</u>	<u>\$</u>
<b>Service Revenue Requirement</b> <i>(from Sheet 5-1)</i>		<b>989,370</b>
<b>LESS:</b>		
<b>Revenue Offsets:</b>		
<b>Board Approved Charges</b>		
Specific Service Charges <i>(from Sheet 5-2)</i>	6,145	
Late Payment Charges <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	5,632	
Other Distribution Revenue <i>(from Sheet 5-3)</i>	17,714	
Other Income & Deductions <i>(from Sheet 2-4 ADJUSTED ACCOUNTING DATA)</i>	6,083	
	<hr/>	
<b>TOTAL REVENUE OFFSETS</b>	35,573	<b>35,573</b>
<b>Base Revenue Requirement</b>		<hr/> <b>953,797</b> <hr/>
(defined as SERVICE REVENUE REQUIREMENT NET OF REVENUE OFFSETS)		

Base Revenue Requirement is allocated to classes in three portions:

<b>B.R.R. #1:</b> Base Revenue Requirement net of B.R.R. #2 and #3 (below)	<b>953,797</b>
<b>B.R.R. #2:</b> Low Voltage Wheeling Costs (Embedded Distributors only) <i>(from Sheet ADJ3, item 5)</i>	<b>0</b>
<b>B.R.R. #3:</b> Directly assigned CDM <i>(from Sheet 5-4)</i>	<b>0</b>





## 6-1 CUSTOMER CLASSES (Input)

*Enter current and proposed customer classes*

### Customer Classification

Current

Proposed

*Please update: "X" if applicable (delete if not applicable)*

#### RESIDENTIAL

##### **Regular**

X

X

X

Time of Use

Urban

Suburban

Other (specify) . . . . .

Other (specify) . . . . .

Other (specify) . . . . .

Other (specify) . . . . .

Other (specify) . . . . .

#### GENERAL SERVICE

##### **Less than 50 kW**

X

X

X

Less than 50 kW Time of Use

Other < 50 kW (specify) .

##### **Greater than 50 kW (to 3000 kW)**

X

X

Greater than 50 kW Time of Use

Other > 50 kW (specify) .

Other > 50 kW (specify) .

Other > 50 kW (specify) .

##### **Intermediate Use**

(3000 - 5000 kW)

X

X

Large Use (> 5000 kW)

Unmetered Scattered Load

#### **Sentinel Lighting**

X

X

#### **Street Lighting**

X

X

Back-up/Standby Power

Other (specify) . . . . .

Other (specify) . . . . .



## 6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data  
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

	Number of Customers (Connections)			Demand Data - kWh			Demand Data - kW		
	2002	2003	2004	2002	2003	2004	2002	2003	2004
	#	#	#	kWh	kWh	kWh	kW	kW	kW
<b>RESIDENTIAL</b>									
Regular	1,516	1,488	1,475	11,354,867	11,626,948	11,274,355	0	0	0
<b>GENERAL SERVICE</b>									
Less than 50 kW	279	252	248	8,590,301	6,401,956	5,847,478	0	0	0
Greater than 50 kW (to 3000 kW)	22	20	21	4,974,170	7,784,416	7,429,735	12,660	20,708	19,747
Intermediate Use (3000 - 5000 kW)	1	1	1	23,264,259	16,711,735	12,504,950	45,234	36,500	24,295
Sentinel Lighting	0	16	16	0	13,033	12,973	0	3	3
Street Lighting	626	625	618	268,702	557,804	540,437	1,504	1,601	1,551
<b>TOTALS</b>	2,444	2,402	2,379	48,452,299	43,095,892	37,609,928	59,398	58,812	45,596



## 6-2 DEMAND, RATES (Input)

Enter customer numbers and demand data  
for 2002, 2003 and 2004

Enter 2004 and 2005 rates

		2004 Rates "Sheet 2"			2005 Rates "Sheet 5"			2005 Rates "Sheet 9"		
		Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)	Distribution Rate kWh	Distribution Rate kW	Mthly Service Chrg (Per Cust. or Connection)
Volumetric Rate Type		\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>RESIDENTIAL</u>										
Regular	kWh	0.0071	0.0000	23.40	0.0099	0.0000	24.94	0.0101	0.0000	24.94
GENERAL SERVICE										
Less than 50 kW	kWh	0.0046		47.07	0.0064	0.0000	50.17	0.0064	0.0000	50.17
Greater than 50 kW (to 3000 kW)	kW	0.1584		64.56	0.2630		68.81	0.0719		68.81
Intermediate Use (3000 - 5000 kW)	kW	0.1125		2,105.42	0.1670		2,244.00	0.0119		2,244.00
Sentinel Lighting	kW	7.8381		0.90	7.8381		0.90	8.3786		0.90
Street Lighting	kW	1.4017		1.73	2.1188		1.84	2.1523		1.84
TOTALS										



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### 6-3 Transformer Ownership (Input)

	2002			2003			2004		
	kW	\$/kW	\$	kW	\$/kW	\$	kW	\$/kW	\$
<b>RESIDENTIAL</b>									
Regular			0.00			0.00			0.00
<b>GENERAL SERVICE</b>									
Less than 50 kW			0.00			0.00			0.00
Greater than 50 kW (to 3000 kW)	4,506	0.60	2,703.60	4,495	0.60	2,697.00	4,125	0.60	2,475.00
Intermediate Use (3000 - 5000 kW)	45,234	0.60	27,140.39	36,500	0.60	21,900.00	2,235	0.60	1,341.00
Sentinel Lighting			0.00			0.00			0.00
Street Lighting			0.00			0.00			0.00
<b>TOTALS</b>	49,740		29,843.99	40,995		24,597.00	6,360		3,816.00



## 7-1 ALLOCATION - Base Revenue Requirement

B.R.R. #1 from Sheet 5-5

(not including amounts related to Low  
Voltage Wheeling Costs and CDM)

Amount allocated on this sheet:--  
Base Revenue Requirement B.R.R. #1  
\$953,797

	Number of Customers (Connections)	kWh per Customer			Calculated kWh per Customer	Calculated kWh	kW per Customer			Calculated kW per Customer	Calculated kW
	2004 Customer count	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.	2002	2003	2004	3 yr average per customer	2004 cust. count x 3 yr average per cust.
<b>RESIDENTIAL</b>											
Regular	1,475	7,490.0	7,813.8	7,643.6	7,649.2	11,282,500	0.0	0.0	0.0	0.0	0
Less than 50 kW	248	30,789.6	25,404.6	23,578.5	26,590.9	6,594,546	0.0	0.0	0.0	0.0	0
Greater than 50 kW (to 3000 kW)	21	226,098.6	389,220.8	353,796.9	323,038.8	6,783,814	575.5	1,035.4	940.3	850.4	17,858
Intermediate Use (3000 - 5000 kW)	1	23,264,259.0	16,711,735.0	12,504,950.0	17,493,648.0	17,493,648	45,234.0	36,500.0	24,295.0	35,343.0	35,343
Sentinel Lighting	16	0.0	814.6	810.8	541.8	8,669	0.0	0.2	0.2	0.1	2
Street Lighting	618	429.2	892.5	874.5	732.1	452,421	2.4	2.6	2.5	2.5	1,540
<b>TOTALS</b>	2,379					42,615,598					54,743

**7-1 ALLOCATION - Base Revenue Requirer***B.R.R. #1 from Sheet 5-5**(not including amounts related to Low  
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--  
Base Revenue Requirement B.R.R. #1  
\$953,797

**RESIDENTIAL**

	<u>Calculated Revenue for Allocation to Customer</u> <u>Classes:</u> Consumption determinants x Rates for 2004 test year "Sheet 2"				<u>Allocation to</u> <u>Customer</u> <u>Classes</u> %	<u>Calculated Revenue for Allocation between</u> <u>Fixed and Variable:</u> Consumption determinants x Rates for 2005 "Sheet 5"				<u>Allocation between</u> <u>Fixed and Variable</u> %		
	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Total for customer class as % of Total for all classes	Volumetric kWh (\$)	Volumetric kW (\$)	Monthly Fixed Charges (\$)	Total (\$)	Volumetric as percent of Total for customer class	Fixed charges as percent of total for customer class	
Regular	80,106	0	414,180	494,286	67.88%	111,697	0	441,438	553,135	20.19%	79.81%	100.00%
Less than 50 kW	30,335	0	140,080	170,415	23.40%	42,205	0	149,306	191,511	22.04%	77.96%	100.00%
Greater than 50 kW (to 3000 kW)		2,829	16,269	19,098	2.62%		4,697	17,340	22,037	21.31%	78.69%	100.00%
Intermediate Use (3000 - 5000 kW)	0	3,976	25,265	29,241	4.02%	0	5,902	26,928	32,830	17.98%	82.02%	100.00%
Sentinel Lighting	0	16	173	188	0.03%	0	16	173	188	8.32%	91.68%	100.00%
Street Lighting	0	2,158	12,830	14,988	2.06%	0	3,262	13,645	16,908	19.29%	80.71%	100.00%
<b>TOTALS</b>	110,441	8,979	608,797	728,216	<b>100.00%</b>	153,902	13,877	648,830	816,609	20.55%	79.45%	<b>100.00%</b>



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## 7-1 ALLOCATION - Base Revenue Requirer

*B.R.R. #1 from Sheet 5-5*

*(not including amounts related to Low  
Voltage Wheeling Costs and CDM)*

Amount allocated on this sheet:--  
Base Revenue Requirement B.R.R. #1  
**\$953,797**

### RESIDENTIAL

Regular
Less than 50 kW
Greater than 50 kW (to 3000 kW)
Intermediate Use (3000 - 5000 kW)
Sentinel Lighting
Street Lighting

### **TOTALS**

Base Revenue Requirement Allocated (adjusted for Transformer Credit)		
Overall Allocation to Classes	Variable Component	Fixed Component
649,992	131,255	518,736
224,098	49,387	174,711
25,114	5,353	19,761
38,452	6,913	31,539
248	21	227
19,709	3,803	15,906
<b>957,613</b>	<b>196,731</b>	<b>760,882</b>
<b>3,816</b>	<< Less Transformer Credit	
<b>953,797</b>	<< Base Revenue Req. B.R.R.#1	



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Ed-2003-0001 ()

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## 7-2 ALLOCATION - Low Voltage Wheeling Costs

*B.R.R. #2 from Sheet 5-5*

Amount allocated on this sheet:--  
Low Voltage Wheeling Costs B.R.R. #2

Retail Transmission Connection Rate (\$)		Basis for Allocation (\$) (rate x volume from 6-2)	Allocation Percentages	Allocated \$
per KWh	per kW			

### RESIDENTIAL

Regular	0.0050	56,371.78	32.88%
---------	--------	-----------	--------

### GENERAL SERVICE

Less than 50 kW	0.0045	26,313.65	15.35%
-----------------	--------	-----------	--------

Greater than 50 kW (to 3000 kW)	1.7882	35,311.59	20.60%
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Intermediate Use (3000 - 5000 kW)	2.1090	51,238.16	29.89%
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Sentinel Lighting	1.4113	4.23	0.00%
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Street Lighting	1.4113	2,188.93	1.28%
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<b>TOTALS</b>		171,428.33	100.00%
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Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

### 7-3 ALLOCATION - CDM (Input)

*B.R.R. #3 from Sheet 5-5*

Amount allocated on this sheet:--  
Directly Attributed CDM *B.R.R. #3*  
\$0

CDM Requirement Allocated \$
---------------------------------------

#### RESIDENTIAL

Regular

#### GENERAL SERVICE

Less than 50 kW

Greater than 50 kW (to 3000 kW)

Intermediate Use (3000 - 5000 kW)

Sentinel Lighting

Street Lighting

#### TOTAL

0

Directly Attributed CDM per 5-4 and 5-5

0

Difference

0



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Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 8-1 RATES - BASE REVENUE REQUIREMENT

*Excluding amounts related to Low Voltage  
/ Wheeling Adjustments (Embedded  
Distributors) and CDM*

Number of Customers (Connections)	kWh	kW	Base Revenue Requirement Allocated from Sheet 7-1		Base Rates - Requirement <i>divided by</i> consumption for test yr.			
2004 Customer count	2004 cust. count x 3 yr per cust. avg. kWh	2004 cust. count x 3 yr per cust. avg. kW	Variable Component	Fixed Component	Volumetric Rate Type	Rate per kWh \$	Rate per kW \$	Fixed service charge \$
1,475	11,282,500	0	131,255	518,736	kWh	0.0116	0.0000	29.31
248	6,594,546	0	49,387	174,711	kWh	0.0075	0.0000	58.71
21	6,783,814	17,858	5,353	19,761	kW	0.0000	0.2997	78.42
1	17,493,648	35,343	6,913	31,539	kW	0.0000	0.1956	2628.28
16	8,669	2	21	227	kW	0.0000	10.3072	1.18
2	452,421	1,540	3,803	15,906	kW	0.0000	2.4699	2.14
1,763	42,615,598	54,743	196,731	760,882				



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Atikokan Hydro Inc.

Ed-2003-0001 ()

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## 8-2 RATES - Low Voltage/ Wheeling Adjustments

LV/ Wheeling Adj. Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	LV/ Wheeling Adj. Rates (\$) per kWh	LV/ Wheeling Adj. Rates (\$) per kW
from Sheet 7-2	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

### RESIDENTIAL

Regular	11,282,500		kWh
---------	------------	--	-----

### GENERAL SERVICE

Less than 50 kW	6,594,546		kWh
Greater than 50 kW (to 3000 kW)	6,783,814	17,858	kW
Intermediate Use (3000 - 5000 kW)	17,493,648	35,343	kW
Sentinel Lighting	8,669	2	kW
Street Lighting	452,421	1,540	kW
<b>TOTALS</b>	42,615,598	54,743	



## 8-3 RATES - CDM

CDM Requirement Allocated	Calculated kWh	Calculated kW	Volumetric Rate Type	CDM Rates (\$) per kWh	CDM Rates (\$) per kW
from Sheet 7-3	from Sheet 7-1	from Sheet 7-1	from Sheet 6-2		

### RESIDENTIAL

Regular	11,282,500		kWh
---------	------------	--	-----

### GENERAL SERVICE

Less than 50 kW	6,594,546		kWh
Greater than 50 kW (to 3000 kW)	6,783,814	17,858	kW
Intermediate Use (3000 - 5000 kW)	17,493,648	35,343	kW
Sentinel Lighting	8,669	2	kW
Street Lighting	452,421	1,540	kW
<b>TOTALS</b>	42,615,598	54,743	



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## 8-4 RATE RIDERS - Regulatory Assets

Regulatory Assets Rate Riders (\$) per kWh	Regulatory Assets Rate Riders (\$) per kW
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### RESIDENTIAL

Regular	0.0001
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### GENERAL SERVICE

Less than 50 kW	0.0001	
Greater than 50 kW (to 3000 kW)		0.2580
Intermediate Use (3000 - 5000 kW)		0.0353
Sentinel Lighting		2.9651
Street Lighting		0.2389



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Ed-2003-0001 ()

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## 8-5 DISTRIBUTION RATES

Volumetric Rate Type	Calculated Rates (\$)								
	Rate per kWh				Rate per kW				Fixed Service Charge
	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)	LV/ Wheeling (from 8-2)	CDM (from 8-3)	Combined	Base (from 8-1)

### RESIDENTIAL

Regular	kWh	0.0116		0.0116					29.31
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### GENERAL SERVICE

Less than 50 kW	kWh	0.0075		0.0075					58.71
Greater than 50 kW (to 3000 kW)	kW				0.2997			0.2997	78.42
Intermediate Use (3000 - 5000 kW)	kW				0.1956			0.1956	2,628.28
Sentinel Lighting	kW				10.3072			10.3072	1.18
Street Lighting	kW				2.4699			2.4699	2.14



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Ed-2003-0001 ()

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## 8-5 DISTRIBUTION RATES

Direct Rate Mitigation (\$)			Rate Application (\$)		
Rate per kWh	Rate per kW	Fixed Service Charge	Rate per kWh	Rate per kW	Fixed Service Charge
<i>Enter only as applicable to override a calculated rate.</i>					

### RESIDENTIAL

Regular		0.0116	29.31
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### GENERAL SERVICE

Less than 50 kW		0.0075	58.71
Greater than 50 kW (to 3000 kW)		0.2997	78.42
Intermediate Use (3000 - 5000 kW)		0.1956	2,628.28
Sentinel Lighting		10.3072	1.18
Street Lighting		2.4699	2.14

**8-6 RETAIL TRANSMISSION RATES (Input)**

*Please indicate on Sheet 1-1 if application is being made for the revised RTS rates (Network and/or Connection)*

	Retail Transmission Rate per kWh					
	Retail Transmission Rate \$/kWh			Increment \$/kWh		Adjusted Retail Transmission Rate \$ per kWh
	Network	Connection	Total	Network	Connection	
<b><u>RESIDENTIAL</u></b>						
Regular	0.0057	0.0050	0.0107	(0.0005)	(0.0031)	0.0070
<b><u>GENERAL SERVICE</u></b>						
Less than 50 kW	0.0052	0.0045	0.0097	(0.0005)	(0.0028)	0.0064
Greater than 50 kW (to 3000 kW)						
Intermediate Use (3000 - 5000 kW)						
Sentinel Lighting						
Street Lighting						





## 8-6 RETAIL TRANSMISSION RATES (Input)

Please indicate on Sheet 1-1 if application is be the revised RTS rates (Network and/or Connect

	Retail Transmission Rate per kW					
	Retail Transmission Rate \$/kW			Increment \$		Adjusted Retail Transmission Rate \$
	Network	Connection	Total	Network	Connection	per KW
<b>RESIDENTIAL</b>						
Regular						
<b>GENERAL SERVICE</b>						
Less than 50 kW						
Greater than 50 kW (to 3000 kW)	2.1218	1.7882	3.9100	-0.2030	-1.1230	2.5839
Intermediate Use (3000 - 5000 kW)	2.3730	2.1090	4.4820	-0.2271	-1.3245	2.9304
Sentinel Lighting	1.6083	1.4113	3.0196	-0.1539	-0.8863	1.9794
Street Lighting	1.6083	1.4113	3.0196	-0.1539	-0.8863	1.9794



EDR 2006 MODEL (ver. 2.1)

Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 8-7 OTHER CHGS, COMMOD (Input)

*Rates assumed - Please update if you have more accurate estimates for your utility.*

	Other Charges per kWh (\$)					Other Charges per kW (\$)					Cost of Power Commodity per kWh (\$)		Loss Adjustment Factor	
	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	Retail Transmission Rate (from 8-6)	Wholesale Market Service Rate	Debt Reduction Charge	Total	Total with Adjusted RTR	up to 1000 kWh	over 1000 kWh	2005	Updated
	per KWh	per KWh	per KWh	per KWh	per KWh	per KW	per KW	per KW	per KW	per KW	per kWh	per kWh		
<b>RESIDENTIAL</b>														
Regular	0.0107	0.0052	0.0070	0.0229	0.0192						0.0500	0.0580	1.0392	1.0769
<b>GENERAL SERVICE</b>														
Less than 50 kW	0.0097	0.0052	0.0070	0.0219	0.0186						0.0500	0.0580	1.0392	1.0769
Greater than 50 kW (to 3000 kW)		0.0052	0.0070	0.0122	0.0122	3.9100			3.9100	2.5839	0.0768	0.0768	1.0392	1.0769
Intermediate Use (3000 - 5000 kW)		0.0052	0.0070	0.0122	0.0122	4.4820			4.4820	2.9304	0.0768	0.0768	1.0392	1.0392
Sentinel Lighting		0.0052	0.0070	0.0122	0.0122	3.0196			3.0196	1.9794	0.0768	0.0768	1.0392	1.0769
Street Lighting		0.0052	0.0070	0.0122	0.0122	3.0196			3.0196	1.9794	0.0498	0.0498	1.0392	1.0769

### Loss Factors (enter in columns T and U)

Supply Facilities Loss Factor

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

Distribution Loss Factor - Secondary Metered Customer > 5,000 kW

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

Distribution Loss Factor - Primary Metered Customer > 5,000 kW

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

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

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

1.0392 1.0769

1.0392 1.0392

1.0288 1.0288

1.0799 1.1191

1.0691 1.1079



## 9-1 BILL IMPACTS (Monthly Consumptions)

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	11.51
	Distribution (kWh)	100	0.0101	1.01	100	0.0116	1.16	0.15	15.18	0.40
	Regulatory Assets (kWh)				100	0.0001	0.01	0.01		0.03
	Sub-Total			25.95			30.48	4.53	17.46	11.94
	Other Charges (kWh)	104	0.0229	2.38	108	0.0192	2.07	(0.31)	-13.05	-0.82
	Cost of Power Commodity (kWh)	104	0.0500	5.20	108	0.0500	5.38	0.19	3.63	0.50
	Total Bill			33.53			37.93	4.41	13.15	11.62

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	8.58
	Distribution (kWh)	250	0.0101	2.53	250	0.0116	2.91	0.38	15.18	0.75
	Regulatory Assets (kWh)				250	0.0001	0.03	0.03		0.05
	Sub-Total			27.47			32.24	4.78	17.39	9.39
	Other Charges (kWh)	260	0.0229	5.95	269	0.0192	5.17	(0.78)	-13.05	-1.53
	Cost of Power Commodity (kWh)	260	0.0500	12.99	269	0.0500	13.46	0.47	3.63	0.93
	Total Bill			46.40			50.87	4.47	9.63	8.79

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	6.03
	Distribution (kWh)	500	0.0101	5.05	500	0.0116	5.82	0.77	15.18	1.06
	Regulatory Assets (kWh)				500	0.0001	0.05	0.05		0.07
	Sub-Total			29.99			35.17	5.18	17.29	7.16
	Other Charges (kWh)	520	0.0229	11.90	538	0.0192	10.35	(1.55)	-13.05	-2.14
	Cost of Power Commodity (kWh)	520	0.0500	25.98	538	0.0500	26.92	0.94	3.63	1.30
	Total Bill			67.87			72.44	4.57	6.74	6.31



## 9-1 BILL IMPACTS (Monthly Consumptions)

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 750 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	4.65
	Distribution (kWh)	750	0.0101	7.58	750	0.0116	8.73	1.15	15.18	1.22
	Regulatory Assets (kWh)				750	0.0001	0.08	0.08		0.08
	Sub-Total			32.52			38.11	5.59	17.20	5.95
	Other Charges (kWh)	779	0.0229	17.85	808	0.0192	15.52	(2.33)	-13.05	-2.48
	Cost of Power Commodity (kWh)	779	0.0500	38.97	808	0.0500	40.38	1.41	3.63	1.50
	Total Bill			89.33			94.01	4.68	5.24	4.97

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	3.76
	Distribution (kWh)	1,000	0.0101	10.10	1,000	0.0116	11.63	1.53	15.18	1.32
	Regulatory Assets (kWh)				1,000	0.0001	0.10	0.10		0.09
	Sub-Total			35.04			41.04	6.00	17.13	5.16
	Other Charges (kWh)	1,039	0.0229	23.80	1,077	0.0192	20.69	(3.11)	-13.05	-2.67
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	39	0.0580	2.27	77	0.0580	4.46	2.19	96.17	1.88
	Total Bill			111.11			116.19	5.08	4.57	4.37

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 1,500 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	2.67
	Distribution (kWh)	1,500	0.0101	15.15	1,500	0.0116	17.45	2.30	15.18	1.41
	Regulatory Assets (kWh)				1,500	0.0001	0.15	0.15		0.09
	Sub-Total			40.09			46.91	6.82	17.01	4.17
	Other Charges (kWh)	1,559	0.0229	35.70	1,615	0.0192	31.04	(4.66)	-13.05	-2.85
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	559	0.0580	32.41	615	0.0580	35.69	3.28	10.12	2.00
	Total Bill			158.20			163.64	5.44	3.44	3.32



## 9-1 BILL IMPACTS (Monthly Consumptions)

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	2.07
	Distribution (kWh)	2,000	0.0101	20.20	2,000	0.0116	23.27	3.07	15.18	1.45
	Regulatory Assets (kWh)				2,000	0.0001	0.20	0.20		0.09
	<b>Sub-Total</b>			<b>45.14</b>			<b>52.77</b>	<b>7.63</b>	<b>16.91</b>	<b>3.62</b>
	Other Charges (kWh)	2,078	0.0229	47.60	2,154	0.0192	41.38	(6.21)	-13.05	-2.94
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	1,078	0.0580	62.55	1,154	0.0580	66.92	4.37	6.99	2.07
	<b>Total Bill</b>			<b>205.28</b>			<b>211.08</b>	<b>5.80</b>	<b>2.82</b>	<b>2.75</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	6.06
	Distribution (kWh)	1,000	0.0064	6.40	1,000	0.0075	7.49	1.09	17.02	0.77
	Regulatory Assets (kWh)				1,000	0.0001	0.10	0.10		0.07
	<b>Sub-Total</b>			<b>56.57</b>			<b>66.30</b>	<b>9.73</b>	<b>17.19</b>	<b>6.91</b>
	Other Charges (kWh)	1,039	0.0219	22.76	1,077	0.0186	20.00	(2.75)	-12.10	-1.96
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	39	0.0580	2.27	77	0.0580	4.46	2.19	96.17	1.55
	<b>Total Bill</b>			<b>131.60</b>			<b>140.76</b>	<b>9.16</b>	<b>6.96</b>	<b>6.51</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	3.70
	Distribution (kWh)	2,000	0.0064	12.80	2,000	0.0075	14.98	2.18	17.02	0.94
	Regulatory Assets (kWh)				2,000	0.0001	0.20	0.20		0.09
	<b>Sub-Total</b>			<b>62.97</b>			<b>73.88</b>	<b>10.91</b>	<b>17.33</b>	<b>4.73</b>
	Other Charges (kWh)	2,078	0.0219	45.52	2,154	0.0186	40.01	(5.51)	-12.10	-2.39
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	1,078	0.0580	62.55	1,154	0.0580	66.92	4.37	6.99	1.89
	<b>Total Bill</b>			<b>221.03</b>			<b>230.81</b>	<b>9.78</b>	<b>4.43</b>	<b>4.24</b>



## 9-1 BILL IMPACTS (Monthly Consumptions)

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	1.70
	Distribution (kWh)	5,000	0.0064	32.00	5,000	0.0075	37.45	5.45	17.02	1.09
	Regulatory Assets (kWh)				5,000	0.0001	0.50	0.50		0.10
	<b>Sub-Total</b>			<b>82.17</b>			<b>96.65</b>	<b>14.48</b>	<b>17.62</b>	<b>2.89</b>
	Other Charges (kWh)	5,196	0.0219	113.79	5,385	0.0186	100.02	(13.77)	-12.10	-2.75
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	4,196	0.0580	243.37	4,385	0.0580	254.30	10.93	4.49	2.18
	<b>Total Bill</b>			<b>489.33</b>			<b>500.98</b>	<b>11.65</b>	<b>2.38</b>	<b>2.32</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	0.90
	Distribution (kWh)	10,000	0.0064	64.00	10,000	0.0075	74.89	10.89	17.02	1.14
	Regulatory Assets (kWh)				10,000	0.0001	1.00	1.00		0.11
	<b>Sub-Total</b>			<b>114.17</b>			<b>134.60</b>	<b>20.43</b>	<b>17.89</b>	<b>2.15</b>
	Other Charges (kWh)	10,392	0.0219	227.58	10,769	0.0186	200.05	(27.54)	-12.10	-2.89
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	9,392	0.0580	544.74	9,769	0.0580	566.60	21.87	4.01	2.30
	<b>Total Bill</b>			<b>936.49</b>			<b>951.25</b>	<b>14.76</b>	<b>1.58</b>	<b>1.55</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	0.61
	Distribution (kWh)	15,000	0.0064	96.00	15,000	0.0075	112.34	16.34	17.02	1.17
	Regulatory Assets (kWh)				15,000	0.0001	1.50	1.50		0.11
	<b>Sub-Total</b>			<b>146.17</b>			<b>172.54</b>	<b>26.37</b>	<b>18.04</b>	<b>1.88</b>
	Other Charges (kWh)	15,588	0.0219	341.38	16,154	0.0186	300.07	(41.30)	-12.10	-2.95
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	14,588	0.0580	846.10	15,154	0.0580	878.90	32.80	3.88	2.34
	<b>Total Bill</b>			<b>1,383.65</b>			<b>1,401.52</b>	<b>17.87</b>	<b>1.29</b>	<b>1.27</b>



## 9-1 BILL IMPACTS (Monthly Consumptions)

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.56
	15,000 kWh	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	#DIV/0!	0.00
	60 kW	Distribution (kW)	60	0.0719	4.31	60	0.2997	17.98	13.67	316.86
		Regulatory Assets (kW)			60	0.2580	15.48	15.48		0.90
		Sub-Total		73.12			111.88	38.76	53.00	2.26
		Other Charges (kWh)	15,588	0.0122	190.17	16,154	0.0122	197.07	6.90	3.63
		Other Charges (kW)	62	3.9100	243.80	65	2.5839	166.96	(76.84)	-31.52
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	15,588	0.0768	1,196.68	16,154	0.0768	1,240.09	43.41	3.63
		Total Bill		1,703.77			1,716.00	12.23	0.72	0.71

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.23
	40,000 kWh	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	#DIV/0!	0.00
	100 kW	Distribution (kW)	100	0.0719	7.19	100	0.2997	29.97	22.78	316.86
		Regulatory Assets (kW)			100	0.2580	25.80	25.80		0.61
		Sub-Total		76.00			134.19	58.19	76.57	1.37
		Other Charges (kWh)	41,568	0.0122	507.13	43,076	0.0122	525.53	18.40	3.63
		Other Charges (kW)	104	3.9100	406.33	108	2.5839	278.27	(128.06)	-31.52
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	41,568	0.0768	3,191.13	43,076	0.0768	3,306.90	115.77	3.63
		Total Bill		4,180.59			4,244.88	64.29	1.54	1.51

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.08
	100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	#DIV/0!	0.00
	500 kW	Distribution (kW)	500	0.0719	35.95	500	0.2997	149.86	113.91	316.86
		Regulatory Assets (kW)			500	0.2580	129.00	129.00		1.14
		Sub-Total		104.76			357.28	252.52	241.05	2.23
		Other Charges (kWh)	103,920	0.0122	1,267.82	107,690	0.0122	1,313.82	45.99	3.63
		Other Charges (kW)	520	3.9100	2,031.64	538	2.5839	1,391.33	(640.31)	-31.52
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	103,920	0.0768	7,977.83	107,690	0.0768	8,267.25	289.42	3.63
		Total Bill		11,382.05			11,329.68	(52.38)	-0.46	-0.46



EDR 2006 MODEL (ver. 2.1)

Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 9-1 BILL IMPACTS (*Monthly Consumptions*)





## 9-1 BILL IMPACTS (Monthly Consumptions)

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.02
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	1,000	0.0719	71.90	1,000	0.2997	299.72	227.82	316.86	0.55
	Regulatory Assets (kW)				1,000	0.2580	258.00	258.00		0.62
	Sub-Total			140.71			636.14	495.43	352.09	1.19
	Other Charges (kWh)	415,680	0.0122	5,071.30	430,760	0.0122	5,255.27	183.98	3.63	0.44
	Other Charges (kW)	1,039	3.9100	4,063.27	1,077	2.5839	2,782.65	(1,280.62)	-31.52	-3.07
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	415,680	0.0768	31,911.34	430,760	0.0768	33,069.01	1,157.68	3.63	2.77
	Total Bill			41,186.62			41,743.08	556.46	1.35	1.33

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.01
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	3,000	0.0719	215.70	3,000	0.2997	899.17	683.47	316.86	0.65
	Regulatory Assets (kW)				3,000	0.2580	774.00	774.00		0.73
	Sub-Total			284.51			1,751.59	1,467.08	515.65	1.39
	Other Charges (kWh)	1,039,200	0.0122	12,678.24	1,076,900	0.0122	13,138.18	459.94	3.63	0.43
	Other Charges (kW)	3,118	3.9100	12,189.82	3,231	2.5839	8,347.96	(3,841.86)	-31.52	-3.63
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,039,200	0.0768	79,778.34	1,076,900	0.0768	82,672.54	2,894.19	3.63	2.73
	Total Bill			104,930.91			105,910.26	979.35	0.93	0.92

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.44	
	800,000 kWh	Distribution (kWh)	800,000	0.0000	0.00	800,000	0.0000	0.00	#DIV/0!	0.00	
	3,000 kW	Distribution (kW)	3,000	0.0119	35.70	3,000	0.1956	586.80	551.10	1543.69	0.64
		Regulatory Assets (kW)				3,000	0.0353	105.87	105.87		0.12
		Sub-Total			2,279.70			3,320.95	1,041.25	45.67	1.20
		Other Charges (kWh)	831,360	0.0122	10,142.59	831,360	0.0122	10,142.59	0.00	0.00	0.00
		Other Charges (kW)	3,118	4.4820	13,973.08	3,118	2.9304	9,135.95	(4,837.14)	-34.62	-5.60
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	831,360	0.0768	63,822.68	831,360	0.0768	63,822.68	0.00	0.00	0.00
		Total Bill			90,218.05			86,422.16	(3,795.89)	-4.21	-4.39



**9-1 BILL IMPACTS** *(Monthly Consumptions)*



## 9-1 BILL IMPACTS (Monthly Consumptions)

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.37
	1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	#DIV/0!	0.00
	3,000 kW	Distribution (kW)	3,000	0.0119	35.70	3,000	0.1956	586.80	551.10	1543.69
		Regulatory Assets (kW)			3,000	0.0353	105.87	105.87		0.10
		Sub-Total		2,279.70			3,320.95	1,041.25	45.67	0.99
		Other Charges (kWh)	1,039,200	0.0122	12,678.24	1,039,200	0.0122	12,678.24	0.00	0.00
		Other Charges (kW)	3,118	4.4820	13,973.08	3,118	2.9304	9,135.95	(4,837.14)	-34.62
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	1,039,200	0.0768	79,778.34	1,039,200	0.0768	79,778.34	0.00	0.00
		Total Bill		108,709.37			104,913.48	(3,795.89)	-3.49	-3.62

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.30
	1,200,000 kWh	Distribution (kWh)	1,200,000	0.0000	0.00	1,200,000	0.0000	0.00	#DIV/0!	0.00
	4,000 kW	Distribution (kW)	4,000	0.0119	47.60	4,000	0.1956	782.39	734.79	1543.69
		Regulatory Assets (kW)			4,000	0.0353	141.16	141.16		0.11
		Sub-Total		2,291.60			3,551.84	1,260.24	54.99	0.99
		Other Charges (kWh)	1,247,040	0.0122	15,213.89	1,247,040	0.0122	15,213.89	0.00	0.00
		Other Charges (kW)	4,157	4.4820	18,630.78	4,157	2.9304	12,181.26	(6,449.51)	-34.62
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	1,247,040	0.0768	95,734.01	1,247,040	0.0768	95,734.01	0.00	0.00
		Total Bill		131,870.28			126,681.00	(5,189.28)	-3.94	-4.10

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.21
	1,800,000 kWh	Distribution (kWh)	1,800,000	0.0000	0.00	1,800,000	0.0000	0.00	#DIV/0!	0.00
	4,000 kW	Distribution (kW)	4,000	0.0119	47.60	4,000	0.1956	782.39	734.79	1543.69
		Regulatory Assets (kW)			4,000	0.0353	141.16	141.16		0.08
		Sub-Total		2,291.60			3,551.84	1,260.24	54.99	0.69
		Other Charges (kWh)	1,870,560	0.0122	22,820.83	1,870,560	0.0122	22,820.83	0.00	0.00
		Other Charges (kW)	4,157	4.4820	18,630.78	4,157	2.9304	12,181.26	(6,449.51)	-34.62
		Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	#DIV/0!	0.00
		Cost of Power Commodity (kW)	1,870,560	0.0768	143,601.02	1,870,560	0.0768	143,601.02	0.00	0.00
		Total Bill		187,344.23			182,154.95	(5,189.28)	-2.77	-2.85



**9-1 BILL IMPACTS** *(Monthly Consumptions)*



## 9-1 BILL IMPACTS (Monthly Consumptions)

### Sentinel Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			0.90			1.18	0.28	31.50	1.22
	150 kWh Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	8.3786	4.19	1	10.3072	5.15	0.96	23.02	4.15
	Regulatory Assets (kW)				1	2.9651	1.48	1.48		6.37
	Sub-Total			5.09			7.82	2.73	53.65	11.74
	Other Charges (kWh)	156	0.0122	1.90	162	0.0122	1.97	0.07	3.63	0.30
	Other Charges (kW)	1	3.0196	1.57	1	1.9794	1.07	(0.50)	-32.07	-2.16
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	156	0.0768	11.97	162	0.0768	12.40	0.43	3.63	1.87
	Total Bill			20.53			23.26	2.73	13.30	11.74

### Sentinel Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.90			1.18	0.28	31.50	0.79
	200 kWh Distribution (kWh)	200	0.0000	0.00	200	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	8.3786	8.38	1	10.3072	10.31	1.93	23.02	5.39
	Regulatory Assets (kW)				1	2.9651	2.97	2.97		8.29
	Sub-Total			9.28			14.46	5.18	55.80	14.48
	Other Charges (kWh)	208	0.0122	2.54	215	0.0122	2.63	0.09	3.63	0.26
	Other Charges (kW)	1	3.0196	3.14	1	1.9794	2.13	(1.01)	-32.07	-2.82
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	208	0.0768	15.96	215	0.0768	16.53	0.58	3.63	1.62
	Total Bill			30.91			35.75	4.84	15.66	13.54

### Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			1.84			2.14	0.30	16.57	2.09
	150 kWh Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	2.1523	1.08	1	2.4699	1.23	0.16	14.76	1.09
	Regulatory Assets (kW)				1	0.2389	0.12	0.12		0.82
	Sub-Total			2.92			3.50	0.58	20.00	4.00
	Other Charges (kWh)	156	0.0122	1.90	162	0.0122	1.97	0.07	3.63	0.47
	Other Charges (kW)	1	3.0196	1.57	1	1.9794	1.07	(0.50)	-32.07	-3.45
	Cost of Power Commodity (kWh)	0	0.0498	0.00	0	0.0498	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	156	0.0498	7.76	162	0.0498	8.05	0.28	3.63	1.93
	Total Bill			14.15			14.58	0.43	3.04	2.95



**9-1 BILL IMPACTS** *(Monthly Consumptions)*



## 9-1 BILL IMPACTS (Monthly Consumptions)

### Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			1.84			2.14	0.30	16.57	14.21
	Regulatory Assets (kW)				0	0.2389	0.00	0.00		0.00
	<b>Sub-Total</b>			<b>1.84</b>			<b>2.14</b>	<b>0.30</b>	<b>16.57</b>	<b>14.21</b>
	Cost of Power Commodity (kWh)	0	0.0498	0.00	0	0.0498	0.00	0.00	#DIV/0!	0.00
	<b>Total Bill</b>			<b>1.84</b>			<b>2.14</b>	<b>0.30</b>	<b>16.57</b>	<b>14.21</b>

### Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			1.84			2.14	0.30	16.57	14.21
	Regulatory Assets (kW)				0	0.2389	0.00	0.00		0.00
	<b>Sub-Total</b>			<b>1.84</b>			<b>2.14</b>	<b>0.30</b>	<b>16.57</b>	<b>14.21</b>
	Cost of Power Commodity (kWh)	0	0.0498	0.00	0	0.0498	0.00	0.00	#DIV/0!	0.00
	<b>Total Bill</b>			<b>1.84</b>			<b>2.14</b>	<b>0.30</b>	<b>16.57</b>	<b>14.21</b>



EDR 2006 MODEL (ver. 2.1)

Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>																	
Regular	100		17.5	15.4	13.0		250		17.4	12.8	9.4		500		17.3	9.6	6.4
<b>GENERAL SERVICE</b>					#DIV/0!												
Less than 50 kW	1,000		17.2	9.7	6.4		2,000		17.3	5.2	3.8		5,000		17.6	(1.6)	1.8
Greater than 50 kW (to 3000 kW)	15,000	60	53.0	(13.3)	0.2		40,000	100	76.6	(15.9)	1.0		100,000	500	241.0	(19.9)	(1.1)
Intermediate Use (3000 - 5000 kW)	800,000	3,000	45.7	(23.0)	(4.0)		1,000,000	3,000	45.7	(23.0)	(3.4)		1,200,000	4,000	55.0	(24.5)	(3.8)
Sentinel Lighting	150	1	53.6	33.5	13.0		200	1	55.8	33.6	15.4				31.5	31.5	31.5
Street Lighting	150	1	20.0	1.4	2.5				16.6	16.6	16.6				16.6	16.6	16.6





9-2 BILL IMPACTS %

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>					
Regular	750		17.2	7.1	4.8
<b>GENERAL SERVICE</b>					
Less than 50 kW	10,000		17.9	(6.1)	0.9
Greater than 50 kW (to 3000 kW)	400,000	1,000	352.1	(20.5)	0.8
Intermediate Use (3000 - 5000 kW)	1,800,000	4,000	55.0	(24.5)	(2.7)
Sentinel Lighting			31.5	31.5	31.5
Street Lighting			16.6	16.6	16.6



EDR 2006 MODEL (ver. 2.1)

Atikokan Hydro Inc.

Ed-2003-0001 ()

October 3, 2005

## 9-2 BILL IMPACTS %

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>																	
Regular	1,000		17.1	5.3	3.8		1,500		17.0	2.6	2.7		2,000		16.9	0.7	2.1
<b>GENERAL SERVICE</b>																	
Less than 50 kW	15,000		18.0	(8.1)	0.7				17.0	17.0	17.0				17.0	17.0	17.0
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	515.7	(20.9)	0.4				14.0	14.0	14.0				14.0	14.0	14.0
Intermediate Use (3000 - 5000 kW)			17.1	17.1	17.1				17.1	17.1	17.1				17.1	17.1	17.1
Sentinel Lighting			31.5	31.5	31.5				31.5	31.5	31.5				31.5	31.5	31.5
Street Lighting			16.6	16.6	16.6				16.6	16.6	16.6				16.6	16.6	16.6



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 100 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	11.56
	Distribution (kWh)	100	0.0101	1.01	100	0.0116	1.16	0.15	15.18	0.41
	Sub-Total			25.95			30.48	4.53	17.46	11.99
	Other Charges (kWh)	100	0.0229	2.29	100	0.0229	2.29	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	100	0.0500	5.00	100	0.0500	5.00	0.00	0.00	0.00
	Total Bill			33.24			37.77	4.53	13.63	11.99

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 250 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	8.65
	Distribution (kWh)	250	0.0101	2.53	250	0.0116	2.91	0.38	15.18	0.76
	Sub-Total			27.47			32.24	4.78	17.39	9.46
	Other Charges (kWh)	250	0.0229	5.73	250	0.0229	5.73	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	250	0.0500	12.50	250	0.0500	12.50	0.00	0.00	0.00
	Total Bill			45.69			50.47	4.78	10.45	9.46

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 500 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	6.10
	Distribution (kWh)	500	0.0101	5.05	500	0.0116	5.82	0.77	15.18	1.07
	Sub-Total			29.99			35.17	5.18	17.29	7.24
	Other Charges (kWh)	500	0.0229	11.45	500	0.0229	11.45	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	500	0.0500	25.00	500	0.0500	25.00	0.00	0.00	0.00
	Total Bill			66.44			71.62	5.18	7.80	7.24



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			24.94			29.31	4.37	17.51	4.71
	Distribution (kWh)	750	0.0101	7.58	750	0.0116	8.73	1.15	15.18	1.24
	<b>Sub-Total</b>			<b>32.52</b>			<b>38.11</b>	<b>5.59</b>	<b>17.20</b>	<b>6.03</b>
	Other Charges (kWh)	750	0.0229	17.18	750	0.0229	17.18	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	750	0.0500	37.50	750	0.0500	37.50	0.00	0.00	0.00
	<b>Total Bill</b>			<b>87.19</b>			<b>92.78</b>	<b>5.59</b>	<b>6.41</b>	<b>6.03</b>

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			24.94			29.31	4.37	17.51	3.83
	Distribution (kWh)	1,000	0.0101	10.10	1,000	0.0116	11.63	1.53	15.18	1.35
	<b>Sub-Total</b>			<b>35.04</b>			<b>41.04</b>	<b>6.00</b>	<b>17.13</b>	<b>5.27</b>
	Other Charges (kWh)	1,000	0.0229	22.90	1,000	0.0229	22.90	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>107.94</b>			<b>113.94</b>	<b>6.00</b>	<b>5.56</b>	<b>5.27</b>

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			24.94			29.31	4.37	17.51	2.73
	Distribution (kWh)	1,500	0.0101	15.15	1,500	0.0116	17.45	2.30	15.18	1.44
	<b>Sub-Total</b>			<b>40.09</b>			<b>46.91</b>	<b>6.82</b>	<b>17.01</b>	<b>4.25</b>
	Other Charges (kWh)	1,500	0.0229	34.35	1,500	0.0229	34.35	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	500	0.0580	29.00	500	0.0580	29.00	0.00	0.00	0.00
<b>Total Bill</b>				<b>153.44</b>			<b>160.26</b>	<b>6.82</b>	<b>4.44</b>	<b>4.25</b>



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### RESIDENTIAL Regular

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			24.94			29.31	4.37	17.51	2.11
	Distribution (kWh)	2,000	0.0101	20.20	2,000	0.0116	23.27	3.07	15.18	1.48
	<b>Sub-Total</b>			<b>45.14</b>			<b>52.77</b>	<b>7.63</b>	<b>16.91</b>	<b>3.70</b>
	Other Charges (kWh)	2,000	0.0229	45.80	2,000	0.0229	45.80	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>198.94</b>			<b>206.57</b>	<b>7.63</b>	<b>3.84</b>	<b>3.70</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption 1,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	6.18
	Distribution (kWh)	1,000	0.0064	6.40	1,000	0.0075	7.49	1.09	17.02	0.79
	<b>Sub-Total</b>			<b>56.57</b>			<b>66.30</b>	<b>9.73</b>	<b>17.19</b>	<b>7.04</b>
	Other Charges (kWh)	1,000	0.0219	21.90	1,000	0.0219	21.90	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>128.47</b>			<b>138.20</b>	<b>9.73</b>	<b>7.57</b>	<b>7.04</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 2,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	3.78
	Distribution (kWh)	2,000	0.0064	12.80	2,000	0.0075	14.98	2.18	17.02	0.97
	<b>Sub-Total</b>			<b>62.97</b>			<b>73.88</b>	<b>10.91</b>	<b>17.33</b>	<b>4.84</b>
	Other Charges (kWh)	2,000	0.0219	43.80	2,000	0.0219	43.80	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	1,000	0.0580	58.00	1,000	0.0580	58.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>214.77</b>			<b>225.68</b>	<b>10.91</b>	<b>5.08</b>	<b>4.84</b>



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 5,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	1.75
	Distribution (kWh)	5,000	0.0064	32.00	5,000	0.0075	37.45	5.45	17.02	1.12
	<b>Sub-Total</b>			<b>82.17</b>			<b>96.65</b>	<b>14.48</b>	<b>17.62</b>	<b>2.97</b>
	Other Charges (kWh)	5,000	0.0219	109.50	5,000	0.0219	109.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	4,000	0.0580	232.00	4,000	0.0580	232.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>473.67</b>			<b>488.15</b>	<b>14.48</b>	<b>3.06</b>	<b>2.97</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 10,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	0.92
	Distribution (kWh)	10,000	0.0064	64.00	10,000	0.0075	74.89	10.89	17.02	1.18
	<b>Sub-Total</b>			<b>114.17</b>			<b>134.60</b>	<b>20.43</b>	<b>17.89</b>	<b>2.21</b>
	Other Charges (kWh)	10,000	0.0219	219.00	10,000	0.0219	219.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	9,000	0.0580	522.00	9,000	0.0580	522.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>905.17</b>			<b>925.60</b>	<b>20.43</b>	<b>2.26</b>	<b>2.21</b>

### GENERAL SERVICE Less than 50 kW

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption 15,000 kWh	Monthly Service Charge			50.17			58.71	8.54	17.02	0.63
	Distribution (kWh)	15,000	0.0064	96.00	15,000	0.0075	112.34	16.34	17.02	1.20
	<b>Sub-Total</b>			<b>146.17</b>			<b>172.54</b>	<b>26.37</b>	<b>18.04</b>	<b>1.93</b>
	Other Charges (kWh)	15,000	0.0219	328.50	15,000	0.0219	328.50	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	1,000	0.0500	50.00	1,000	0.0500	50.00	0.00	0.00	0.00
	Cost of Power Commodity (kW)	14,000	0.0580	812.00	14,000	0.0580	812.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>1,336.67</b>			<b>1,363.04</b>	<b>26.37</b>	<b>1.97</b>	<b>1.93</b>



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
<div>Consumption</div> <div>15,000 kWh</div> <div>60 kW</div>	Monthly Service Charge			68.81			78.42	9.61	13.96	0.57
	Distribution (kWh)	15,000	0.0000	0.00	15,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	60	0.0719	4.31	60	0.2997	17.98	13.67	316.86	0.81
	Sub-Total			73.12			111.88	38.76	53.00	2.31
	Other Charges (kWh)	15,000	0.0122	183.00	15,000	0.0122	183.00	0.00	0.00	0.00
	Other Charges (kW)	60	3.9100	234.60	60	3.9100	234.60	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	15,000	0.0768	1,151.54	15,000	0.0768	1,151.54	0.00	0.00	0.00
	Total Bill	1,642.26			1,681.02			38.76	2.36	2.31

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.24
40,000 kWh	Distribution (kWh)	40,000	0.0000	0.00	40,000	0.0000	0.00	0.00	#DIV/0!	0.00
100 kW	Distribution (kW)	100	0.0719	7.19	100	0.2997	29.97	22.78	316.86	0.56
Sub-Total				76.00			134.19	58.19	76.57	1.42
Other Charges (kWh)		40,000	0.0122	488.00	40,000	0.0122	488.00	0.00	0.00	0.00
Other Charges (kW)		100	3.9100	391.00	100	3.9100	391.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)		0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)		40,000	0.0768	3,070.76	40,000	0.0768	3,070.76	0.00	0.00	0.00
Total Bill				4,025.76			4,083.95	58.19	1.45	1.42

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.09	
	100,000 kWh	Distribution (kWh)	100,000	0.0000	0.00	100,000	0.0000	0.00	#DIV/0!	0.00	
	500 kW	Distribution (kW)	500	0.0719	35.95	500	0.2997	149.86	113.91	316.86	1.02
Sub-Total				104.76			357.28	252.52	241.05	2.25	
Other Charges (kWh)		100,000	0.0122	1,220.00	100,000	0.0122	1,220.00	0.00	0.00	0.00	
Other Charges (kW)		500	3.9100	1,955.00	500	3.9100	1,955.00	0.00	0.00	0.00	
Cost of Power Commodity (kWh)		0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00	
Cost of Power Commodity (kW)		100,000	0.0768	7,676.90	100,000	0.0768	7,676.90	0.00	0.00	0.00	
Total Bill				10,956.66			11,209.18	252.52	2.30	2.25	



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill	
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.02	
	Distribution (kWh)	400,000	0.0000	0.00	400,000	0.0000	0.00	0.00	#DIV/0!	0.00	
	Distribution (kW)	1,000	0.0719	71.90	1,000	0.2997	299.72	227.82	316.86	0.57	
	Sub-Total			140.71			636.14	495.43	352.09	1.23	
	Other Charges (kWh)	400,000	0.0122	4,880.00	400,000	0.0122	4,880.00	0.00	0.00	0.00	
	Other Charges (kW)	1,000	3.9100	3,910.00	1,000	3.9100	3,910.00	0.00	0.00	0.00	
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00	
	Cost of Power Commodity (kW)	400,000	0.0768	30,707.60	400,000	0.0768	30,707.60	0.00	0.00	0.00	
	Total Bill				39,638.31			40,133.74	495.43	1.25	1.23
	400,000 kWh										
1,000 kW											

### GENERAL SERVICE Greater than 50 kW (to 3000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			68.81			78.42	9.61	13.96	0.01
1,000,000 kWh	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
3,000 kW	Distribution (kW)	3,000	0.0719	215.70	3,000	0.2997	899.17	683.47	316.86	0.67
Sub-Total				284.51			1,751.59	1,467.08	515.65	1.43
Other Charges (kWh)		1,000,000	0.0122	12,200.00	1,000,000	0.0122	12,200.00	0.00	0.00	0.00
Other Charges (kW)		3,000	3.9100	11,730.00	3,000	3.9100	11,730.00	0.00	0.00	0.00
Cost of Power Commodity (kWh)		0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
Cost of Power Commodity (kW)		1,000,000	0.0768	76,769.00	1,000,000	0.0768	76,769.00	0.00	0.00	0.00
Total Bill				100,983.51			102,450.59	1,467.08	1.45	1.43

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT			
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill	
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.44	
	800,000 kWh	Distribution (kWh)	800,000	0.0000	0.00	800,000	0.0000	0.00	#DIV/0!	0.00	
	3,000 kW	Distribution (kW)	3,000	0.0119	35.70	3,000	0.1956	586.80	551.10	1543.69	0.63
	Sub-Total			2,279.70			3,320.95	1,041.25	45.67	1.18	
	Other Charges (kWh)	800,000	0.0122	9,760.00	800,000	0.0122	9,760.00	0.00	0.00	0.00	
	Other Charges (kW)	3,000	4.4820	13,446.00	3,000	4.4820	13,446.00	0.00	0.00	0.00	
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00	
	Cost of Power Commodity (kW)	800,000	0.0768	61,415.20	800,000	0.0768	61,415.20	0.00	0.00	0.00	
	Total Bill			86,900.90			87,942.15	1,041.25	1.20	1.18	





## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.36
	Distribution (kWh)	1,000,000	0.0000	0.00	1,000,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	3,000	0.0119	35.70	3,000	0.1956	586.80	551.10	1543.69	0.52
	<b>Sub-Total</b>			<b>2,279.70</b>			<b>3,320.95</b>	<b>1,041.25</b>	<b>45.67</b>	<b>0.98</b>
	Other Charges (kWh)	1,000,000	0.0122	12,200.00	1,000,000	0.0122	12,200.00	0.00	0.00	0.00
	Other Charges (kW)	3,000	4.4820	13,446.00	3,000	4.4820	13,446.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,000,000	0.0768	76,769.00	1,000,000	0.0768	76,769.00	0.00	0.00	0.00
	<b>Total Bill</b>			<b>104,694.70</b>			<b>105,735.95</b>	<b>1,041.25</b>	<b>0.99</b>	<b>0.98</b>

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.30
	Distribution (kWh)	1,200,000	0.0000	0.00	1,200,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	4,000	0.0119	47.60	4,000	0.1956	782.39	734.79	1543.69	0.57
	<b>Sub-Total</b>			<b>2,291.60</b>			<b>3,551.84</b>	<b>1,260.24</b>	<b>54.99</b>	<b>0.98</b>
	Other Charges (kWh)	1,200,000	0.0122	14,640.00	1,200,000	0.0122	14,640.00	0.00	0.00	0.00
	Other Charges (kW)	4,000	4.4820	17,928.00	4,000	4.4820	17,928.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,200,000	0.0768	92,122.80	1,200,000	0.0768	92,122.80	0.00	0.00	0.00
	<b>Total Bill</b>			<b>126,982.40</b>			<b>128,242.64</b>	<b>1,260.24</b>	<b>0.99</b>	<b>0.98</b>

### GENERAL SERVICE Intermediate Use (3000 - 5000 kW)

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			2,244.00			2,628.28	384.28	17.12	0.21
	Distribution (kWh)	1,800,000	0.0000	0.00	1,800,000	0.0000	0.00	0.00	#DIV/0!	0.00
	Distribution (kW)	4,000	0.0119	47.60	4,000	0.1956	782.39	734.79	1543.69	0.40
	<b>Sub-Total</b>			<b>2,291.60</b>			<b>3,551.84</b>	<b>1,260.24</b>	<b>54.99</b>	<b>0.69</b>
	Other Charges (kWh)	1,800,000	0.0122	21,960.00	1,800,000	0.0122	21,960.00	0.00	0.00	0.00
	Other Charges (kW)	4,000	4.4820	17,928.00	4,000	4.4820	17,928.00	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	1,800,000	0.0768	138,184.20	1,800,000	0.0768	138,184.20	0.00	0.00	0.00
	<b>Total Bill</b>			<b>180,363.80</b>			<b>181,624.04</b>	<b>1,260.24</b>	<b>0.70</b>	<b>0.69</b>



## 9-1ALT BILL IMPACTS (Monthly Consumptions)

constant RTSR and Cost of Power Commodity

### Sentinel Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			0.90			1.18	0.28	31.50	1.25
	150 kWh Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	8.3786	4.19	1	10.3072	5.15	0.96	23.02	4.25
	Sub-Total			5.09			7.82	2.73	53.65	12.04
	Other Charges (kWh)	150	0.0122	1.83	150	0.0122	1.83	0.00	0.00	0.00
	Other Charges (kW)	1	3.0196	1.51	1	3.0196	1.51	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	150	0.0768	11.52	150	0.0768	11.52	0.00	0.00	0.00
	Total Bill			19.94			22.67	2.73	13.69	12.04

### Sentinel Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Consumption	Monthly Service Charge			0.90			1.18	0.28	31.50	0.80
	200 kWh Distribution (kWh)	200	0.0000	0.00	200	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	8.3786	8.38	1	10.3072	10.31	1.93	23.02	5.47
	Sub-Total			9.28			14.46	5.18	55.80	14.68
	Other Charges (kWh)	200	0.0122	2.44	200	0.0122	2.44	0.00	0.00	0.00
	Other Charges (kW)	1	3.0196	3.02	1	3.0196	3.02	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0768	0.00	0	0.0768	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	200	0.0768	15.35	200	0.0768	15.35	0.00	0.00	0.00
	Total Bill			30.09			35.27	5.18	17.20	14.68

### Street Lighting

		2005 BILL			2006 BILL			IMPACT		
		Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	Change \$	Change %	% of Total Bill
Consumption	Monthly Service Charge			1.84			2.14	0.30	16.57	2.13
	150 kWh Distribution (kWh)	150	0.0000	0.00	150	0.0000	0.00	0.00	#DIV/0!	0.00
	1 kW Distribution (kW)	1	2.1523	1.08	1	2.4699	1.23	0.16	14.76	1.11
	Sub-Total			2.92			3.50	0.58	20.00	4.07
	Other Charges (kWh)	150	0.0122	1.83	150	0.0122	1.83	0.00	0.00	0.00
	Other Charges (kW)	1	3.0196	1.51	1	3.0196	1.51	0.00	0.00	0.00
	Cost of Power Commodity (kWh)	0	0.0498	0.00	0	0.0498	0.00	0.00	#DIV/0!	0.00
	Cost of Power Commodity (kW)	150	0.0498	7.47	150	0.0498	7.47	0.00	0.00	0.00
	Total Bill			13.73			14.31	0.58	4.25	4.07

**9-1ALT BILL IMPACTS (Monthly Consumptions)***constant RTSR and Cost of Power Commodity***Street Lighting**

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b>	Monthly Service Charge		1.84			2.14	0.30	16.57	14.21
	<b>Sub-Total</b>		1.84			2.14	0.30	16.57	14.21
	Cost of Power Commodity (kWh)	0	0.0498	0	0.0498	0.00	0.00	#DIV/0!	0.00
	<b>Total Bill</b>		1.84			2.14	0.30	16.57	14.21

**Street Lighting**

	2005 BILL			2006 BILL			IMPACT		
	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
<b>Consumption</b>	Monthly Service Charge		1.84			2.14	0.30	16.57	14.21
	<b>Sub-Total</b>		1.84			2.14	0.30	16.57	14.21
	Cost of Power Commodity (kWh)	0	0.0498	0	0.0498	0.00	0.00	#DIV/0!	0.00
	<b>Total Bill</b>		1.84			2.14	0.30	16.57	14.21



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## 9-2ALT BILL IMPACTS %

constant RTSR and Cost of Power Commodity

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>																	
Regular	100		17.5	15.4	13.6		250		17.4	12.8	10.5		500		17.3	9.5	7.8
<b>GENERAL SERVICE</b>																	
Less than 50 kW	1,000		17.2	9.7	7.6		2,000		17.3	5.2	5.1		5,000		17.6	(1.6)	3.1
Greater than 50 kW (to 3000 kW)	15,000	60	53.0	(13.3)	2.4		40,000	100	76.6	(15.9)	1.4		100,000	500	241.0	(19.9)	2.3
Intermediate Use (3000 - 5000 kW)	800,000	3,000	45.7	(23.0)	1.2		1,000,000	3,000	45.7	(23.0)	1.0		1,200,000	4,000	55.0	(24.5)	1.0
Sentinel Lighting	150	1	53.6	33.5	13.7		200	1	55.8	33.6	17.2				31.5	31.5	31.5
Street Lighting	150	1	20.0	1.4	4.2				16.6	16.6	16.6				16.6	16.6	16.6



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### 9-2ALT BILL IMPACTS %

*constant RTSR and Cost of Power Commodity*

	Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>					
Regular	750		17.2	7.0	6.4
<b>GENERAL SERVICE</b>					
Less than 50 kW	10,000		17.9	(6.1)	2.3
Greater than 50 kW (to 3000 kW)	400,000	1,000	352.1	(20.5)	1.2
Intermediate Use (3000 - 5000 kW)	1,800,000	4,000	55.0	(24.5)	0.7
Sentinel Lighting			31.5	31.5	31.5
Street Lighting			16.6	16.6	16.6



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## 9-2ALT BILL IMPACTS %

*constant RTSR and Cost of Power Commodity*

	Volume		Change %				Volume		Change %				Volume		Change %		
	kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill		kWh	kW	Distributn	Delivery	Total Bill
<b>RESIDENTIAL</b>																	
Regular	1,000		17.1	5.1	5.6		1,500		17.0	2.3	4.4		2,000		16.9	0.4	3.8
<b>GENERAL SERVICE</b>																	
Less than 50 kW	15,000		18.0	(8.1)	2.0				17.0	17.0	17.0				17.0	17.0	17.0
Greater than 50 kW (to 3000 kW)	1,000,000	3,000	515.7	(20.9)	1.5				14.0	14.0	14.0				14.0	14.0	14.0
Intermediate Use (3000 - 5000 kW)			17.1	17.1	17.1				17.1	17.1	17.1				17.1	17.1	17.1
Sentinel Lighting			31.5	31.5	31.5				31.5	31.5	31.5				31.5	31.5	31.5
Street Lighting			16.6	16.6	16.6				16.6	16.6	16.6				16.6	16.6	16.6

**10-1 RATES SCHEDULE (Part 1)***Schedule of Distribution Rates and Charges  
Effective May 1, 2006*

Customer Class	Item Description	Unit	Rate \$
<u>RESIDENTIAL Regular</u>			
	Monthly Service Charge	per month	29.31
	Distribution Volumetric Rate	per kWh	0.0116
	Regulatory Assets	per kWh	0.0001
<u>GENERAL SERVICE Less than 50 kW</u>			
	Monthly Service Charge	per month	58.71
	Distribution Volumetric Rate	per kWh	0.0075
	Regulatory Assets	per kWh	0.0001
<u>GENERAL SERVICE Greater than 50 kW (to 3000 kW)</u>			
	Monthly Service Charge	per month	78.42
	Distribution Volumetric Rate	per kW	0.2997
	Regulatory Assets	per kW	0.2580
<u>GENERAL SERVICE Intermediate Use (3000 - 5000 kW)</u>			
	Monthly Service Charge	per month	2,628.28
	Distribution Volumetric Rate	per kW	0.1956
	Regulatory Assets	per kW	0.0353
<u>Sentinel Lighting</u>			
	Monthly Service Charge	per month	1.18
	Distribution Volumetric Rate	per kW	10.3072
	Regulatory Assets	per kW	2.9651
<u>Street Lighting</u>			
	Monthly Service Charge	per month	2.14
	Distribution Volumetric Rate	per kW	2.4699
	Regulatory Assets	per kW	0.2389



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## **10-2 RATES SCHEDULE (Part 2)**

*Schedule of Distribution Rates and Charges*

*Effective May 1, 2006*

Item Description (Rate Code)	Calculation Basis	Rate \$
Returned cheque charge (plus bank charges) (11)	Standard	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable) (14)	Standard	25.00
Special meter reads (15)	Standard	25.00
Collection of account charge - no disconnection (16)	Standard	25.00
Disconnect/Reconnect at meter - during regular hours (18)	Standard	28.00
Disconnect/Reconnect at meter - after regular hours (20)	Standard	315.00
Disconnect/Reconnect at pole - during regular hours (22)	Standard	28.00
Disconnect/Reconnect at pole - after regular hours (23)	Standard	315.00

### **Loss Factors**

Supply Facilities Loss Factor	1.0769
Distribution Loss Factor - Secondary Metered Customer < 5,000 kW	1.0392
Distribution Loss Factor - Secondary Metered Customer > 5,000 kW	0.0000
Distribution Loss Factor - Primary Metered Customer < 5,000 kW	1.0288
Distribution Loss Factor - Primary Metered Customer > 5,000 kW	0.0000
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.1191
Total Loss Factor - Secondary Metered Customer > 5,000 kW	0.0000





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**Atikokan Hydro Inc.**

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## **10-2 RATES SCHEDULE (Part 2)**

*Schedule of Distribution Rates and Charges*

*Effective May 1, 2006*

Item Description (Rate Code)	Calculation Basis	Rate \$
Total Loss Factor - Primary Metered Customer < 5,000 kW		1.1079
Total Loss Factor - Primary Metered Customer > 5,000 kW		0.0000



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**Atikokan Hydro Inc.**

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## **10-3 RATES SCHEDULE (Part 3)**

*Schedule of Distribution Rates and Charges  
Effective May 1, 2006*

Customer Class	Unit	Network Rate \$	Connection Rate \$
RESIDENTIAL Regular	per kWh	0.0052	0.0019
GENERAL SERVICE Less than 50 kW	per kWh	0.0047	0.0017
GENERAL SERVICE Greater than 50 kW (to 3000 kW)	per kW	1.9188	0.6652
GENERAL SERVICE Intermediate Use (3000 - 5000 kW)	per kW	2.1459	0.7845
Sentinel Lighting	per kW	1.4544	0.5250
Street Lighting	per kW	1.4544	0.5250



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## 10-4 DISTR. RATES - RECONCILED

Volumes from 7-1			Rates from 8-5			Calculated Revenue		Allocations		
Number of Customers (Connections)	3 yr average kWh per customer	3 yr average kW per customer	Rate per kWh (\$)	Rate per kW (\$)	Fixed Service Charge (\$)	Full Precision \$	Pro-forma Billing Rates \$	Base Revenue Requirement - B.R.R. #1 (from 7-1) \$	LV Wheeling Requirement - B.R.R. #2 (from 7-2) \$	CDM Requirement - B.R.R. #3 (from 7-3) \$

### RESIDENTIAL

Regular	1,475	7,649	0	0.0116	0.0000	29.31	649,992	649,664	649,992	0	0
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### GENERAL SERVICE

Less than 50 kW	248	26,591	0	0.0075	0.0000	58.71	224,098	224,180	224,098	0	0
Greater than 50 kW (to 3000 kW)	21	323,039	850	0.0000	0.2997	78.42	25,114	25,114	25,114	0	0
Intermediate Use (3000 - 5000 kW)	1	17,493,648	35,343	0.0000	0.1956	2,628.28	38,452	38,452	38,452	0	0
Sentinel Lighting	16	542	0	0.0000	10.3072	1.18	248	247	248	0	0
Street Lighting	618	732	2	0.0000	2.4699	2.14	19,709	19,673	19,709	0	0
Transformer Allowance (from 6-3)							(3,816)	(3,816)	(3,816)		
<b>TOTALS</b>	2,379						953,797	953,515	953,797	0	0



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## 10-4 DISTR. RATES - RECONCILED

Revenue Requirement including CDM & LV/Wheeling \$	Difference	
	Full Precision \$	Pro-forma Billing \$

### RESIDENTIAL

Regular	649,992	0	328
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### GENERAL SERVICE

Less than 50 kW	224,098	0	(82)
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Greater than 50 kW (to 3000 kW)	25,114	0	(0)
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Intermediate Use (3000 - 5000 kW)	38,452	0	(0)
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Sentinel Lighting	248	0	1
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Street Lighting	19,709	0	36
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Transformer Allowance (from 6-3)	(3,816)		
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<b>TOTALS</b>	<b>953,797</b>	<b>0</b>	<b>283</b>
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# USoA Accounts and Minimum Groupings in the EDR 2006 Model

## Appendix A.1

### Minimum Groupings with Account Numbers

#### [Overview](#)

#### Minimum Group

#### Account Numbers

#### Distribution

##### Balance Sheet Groups

1	Land and Buildings	1805, 1806, 1808, 1810, 1905, 1906
2	TS Primary Above 50	1815
3	DS	1820
4	Poles, Wires	1830, 1835, 1840, 1845
5	Line Transformers	1850
6	Services and Meters	1855, 1860
7	General Plant	1908, 1910
8	Equipment	1915, 1930, 1935, 1940, 1945, 1950, 1955, 1960
9	IT Assets	1920, 1925
10	CDM Expenditures & Recoveries	1565 (new account)
11	Other Distribution Assets	1608, 1825, 1970, 1975, 1980, 1990, 2005, 2010, 2050
12	Contributions and Grants	1995
13	Accumulated Amortization	2105, 2120

##### Income Statement Groups

14	Sales of Electricity	4006, 4010, 4015, 4020, 4025, 4030, 4035, 4040, 4045, 4050, 4055, 4060, 4062, 4064 (new account), 4066, 4068
15	Distribution Services Revenue	4080
16	Late Payment Charges	4225
17	Specific Service Charges	4235
18	Other Distribution Revenue	4082, 4084, 4090, 4205, 4210, 4215, 4220, 4240, 4245
19	Power Supply Expenses (Working Capital)	4705, 4708, 4710, 4712, 4714, 4716, 4730, 5685
20	Operation (Working Capital)	5005, 5010, 5012, 5014, 5015, 5016, 5017, 5020, 5025, 5030, 5035, 5040, 5045, 5050, 5055, 5065, 5070, 5075, 5085, 5090, 5095, 5096
21	Maintenance (Working Capital)	5105, 5110, 5112, 5114, 5120, 5125, 5130, 5135, 5145, 5150, 5155, 5160, 5175
22	Billing and Collection (Working Capital)	5305, 5310, 5315, 5320, 5325, 5330, 5340
23	Administrative and General Expenses (Working Capital)	5605, 5610, 5615, 5620, 5625, 5630, 5640, 5645, 5650, 5655, 5665, 5670, 5675, 5680
24	Community Relations (Working Capital)	5405, 5410, 5420, 5425
25	Community Relations - CDM (Working Capital)	5415
26	Insurance Expense (Working Capital)	5635, 6210
27	Bad Debt Expense (Working Capital)	5335
28	Advertising Expenses	5515, 5660
29	Charitable Contributions	6205
30	Other Distribution Expenses	5505, 5510, 5520, 6105, 6215, 6225
31	Amortization of Assets	5705, 5710, 5715, 5730, 5735, 5740



# USoA Accounts and Minimum Groupings in the EDR 2006 Model

## Appendix A.1

### Minimum Groupings with Account Numbers

#### [Overview](#)

#### Minimum Group

#### Account Numbers

#### Unclassified

##### Balance Sheet Groups

32	Unclassified Asset	1005, 1010, 1020, 1030, 1040, 1060, 1070, 1100, 1102, 1104, 1105, 1110, 1120, 1130, 1140, 1150, 1170, 1180, 1190, 1200, 1210, 1305, 1330, 1340, 1350, 1405, 1408, 1410, 1415, 1425, 1445, 1455, 1460, 1465, 1470, 1475, 1480, 1485, 1490, 1505, 1508, 1510, 1515, 1516, 1518, 1520, 1525, 1530, 1540, 1545, 1548, 1560, 1562, 1563, 1570, 1571, 1572, 1574, 1580, 1582, 1584, 1586, 1588, 1605, 2060, 2140
33	Liability	2205, 2208, 2210, 2215, 2220, 2225, 2240, 2242, 2250, 2252, 2254, 2256, 2260, 2262, 2264, 2268, 2270, 2272, 2285, 2290, 2292, 2294, 2296, 2305, 2306, 2308, 2310, 2315, 2320, 2325, 2330, 2335, 2340, 2345, 2348, 2350, 2405, 2410, 2415, 2425, 2435, 2505, 2510, 2515, 2520, 2525, 2530, 2550
34	Equity	3005, 3008, 3010, 3020, 3022, 3026, 3030, 3035, 3040, 3045, 3046, 3047, 3048, 3049, 3055, 3065

##### Income Statement Groups

35	Other Revenue - Unclassified	4062, 4066, 4068, 4105, 4110, 4230, 4375, 4380, 4385
36	Other Income & Deductions	4305, 4310, 4315, 4320, 4325, 4330, 4335, 4340, 4345, 4350, 4355, 4360, 4365, 4370, 4390, 4395, 4398, 4405, 4415
37	Other Power Supply Expenses	4715, 4720, 4725, 5205, 5210, 5215
38	Income Tax Expense - Unclassified	6110, 6115
39	Interest Expense - Unclassified	6005, 6010, 6015, 6020, 6025, 6030, 6035, 6040, 6042, 6045
40	Unclassified Expenses	6305, 6310, 6315, 6405, 6410, 6415
41	Other Amortization - Unclassified	5720, 5725

#### Non-Distribution

##### Balance Sheet Groups

42	Non-Distribution Asset	1606, 1610, 1615, 1616, 1620, 1630, 1635, 1640, 1645, 1650, 1655, 1660, 1665, 1670, 1675, 1680, 1685, 1705, 1706, 1708, 1710, 1715, 1720, 1725, 1730, 1735, 1740, 1745, 1865, 1870, 1875, 1965, 1985, 2020, 2030, 2040, 2055, 2065, 2070, 2075, 2160, 2180
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##### Income Statement Groups

43	Non-Distribution Expenses	4505, 4510, 4515, 4520, 4525, 4530, 4535, 4540, 4545, 4550, 4555, 4560, 4565, 4605, 4610, 4615, 4620, 4625, 4630, 4635, 4640, 4805, 4810, 4815, 4820, 4825, 4830, 4835, 4840, 4845, 4850, 4905, 4910, 4946, 4930, 4935, 4940, 4945, 4950, 4960, 4965, 5060, 5165, 5170, 5172, 5178, 5185, 5190, 5192, 5195
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## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
<b>Accumulated Amortization</b>	2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Distribution
Accumulated Amortization	2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Distribution
<b>Administrative and General Expenses (Working Capital)</b>	5605	Executive Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5610	Management Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5615	General Administrative Salaries and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5620	Office Supplies and Expenses	Distribution
Administrative and General Expenses (Working Capital)	5625	Administrative Expense Transferred Credit	Distribution
Administrative and General Expenses (Working Capital)	5630	Outside Services Employed	Distribution
Administrative and General Expenses (Working Capital)	5640	Injuries and Damages	Distribution
Administrative and General Expenses (Working Capital)	5645	Employee Pensions and Benefits	Distribution
Administrative and General Expenses (Working Capital)	5650	Franchise Requirements	Distribution
Administrative and General Expenses (Working Capital)	5655	Regulatory Expenses	Distribution
Administrative and General Expenses (Working Capital)	5665	Miscellaneous General Expenses	Distribution
Administrative and General Expenses (Working Capital)	5670	Rent	Distribution
Administrative and General Expenses (Working Capital)	5675	Maintenance of General Plant	Distribution
Administrative and General Expenses (Working Capital)	5680	Electrical Safety Authority Fees	Distribution
<b>Advertising Expenses</b>	5515	Advertising Expense	Distribution
Advertising Expenses	5660	General Advertising Expenses	Distribution
<b>Amortization of Assets</b>	5705	Amortization Expense - Property, Plant, and Equipment	Distribution
Amortization of Assets	5710	Amortization of Limited Term Electric Plant	Distribution
Amortization of Assets	5715	Amortization of Intangibles and Other Electric Plant	Distribution
Amortization of Assets	5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Distribution
Amortization of Assets	5735	Amortization of Deferred Development Costs	Distribution
Amortization of Assets	5740	Amortization of Deferred Charges	Distribution
<b>Bad Debt Expense (Working Capital)</b>	5335	Bad Debt Expense	Distribution
<b>Billing and Collection (Working Capital)</b>	5305	Supervision	Distribution
Billing and Collection (Working Capital)	5310	Meter Reading Expense	Distribution
Billing and Collection (Working Capital)	5315	Customer Billing	Distribution
Billing and Collection (Working Capital)	5320	Collecting	Distribution
Billing and Collection (Working Capital)	5325	Collecting- Cash Over and Short	Distribution
Billing and Collection (Working Capital)	5330	Collection Charges	Distribution
Billing and Collection (Working Capital)	5340	Miscellaneous Customer Accounts Expenses	Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
<b>CDM Assets</b>	1565	Conservation and Demand Management Expenditures and Recoveries	Distribution
<b>Charitable Contributions</b>	6205	Donations	Distribution
<b>Community Relations - CDM (Working Capital)</b>	5415	Energy Conservation	Distribution
<b>Community Relations (Working Capital)</b>	5405	Supervision	Distribution
Community Relations (Working Capital)	5410	Community Relations - Sundry	Distribution
Community Relations (Working Capital)	5420	Community Safety Program	Distribution
Community Relations (Working Capital)	5425	Miscellaneous Customer Service and Informational Expenses	Distribution
<b>Contributions and Grants</b>	1995	Contributions and Grants - Credit	Distribution
<b>Distribution Services Revenue</b>	4080	Distribution Services Revenue	Distribution
<b>DS</b>	1820	Distribution Station Equipment - Normally Primary below 50 kV	Distribution
<b>Equipment</b>	1915	Office Furniture and Equipment	Distribution
Equipment	1930	Transportation Equipment	Distribution
Equipment	1935	Stores Equipment	Distribution
Equipment	1940	Tools, Shop and Garage Equipment	Distribution
Equipment	1945	Measurement and Testing Equipment	Distribution
Equipment	1950	Power Operated Equipment	Distribution
Equipment	1955	Communication Equipment	Distribution
Equipment	1960	Miscellaneous Equipment	Distribution
<b>General Plant</b>	1908	Buildings and Fixtures	Distribution
General Plant	1910	Leasehold Improvements	Distribution
<b>Insurance Expense (Working Capital)</b>	5635	Property Insurance	Distribution
Insurance Expense (Working Capital)	6210	Life Insurance	Distribution
<b>IT Assets</b>	1920	Computer Equipment - Hardware	Distribution
IT Assets	1925	Computer Software	Distribution
<b>Land and Buildings</b>	1805	Land	Distribution
Land and Buildings	1806	Land Rights	Distribution
Land and Buildings	1808	Buildings and Fixtures	Distribution
Land and Buildings	1810	Leasehold Improvements	Distribution
Land and Buildings	1905	Land	Distribution
Land and Buildings	1906	Land Rights	Distribution
<b>Late Payment Charges</b>	4225	Late Payment Charges	Distribution
<b>Line Transformers</b>	1850	Line Transformers	Distribution
<b>Maintenance (Working Capital)</b>	5105	Maintenance Supervision and Engineering	Distribution
Maintenance (Working Capital)	5110	Maintenance of Buildings and Fixtures - Distribution Stations	Distribution
Maintenance (Working Capital)	5112	Maintenance of Transformer Station Equipment	Distribution
Maintenance (Working Capital)	5114	Maintenance of Distribution Station Equipment	Distribution
Maintenance (Working Capital)	5120	Maintenance of Poles, Towers and Fixtures	Distribution
Maintenance (Working Capital)	5125	Maintenance of Overhead Conductors and Devices	Distribution
Maintenance (Working Capital)	5130	Maintenance of Overhead Services	Distribution
Maintenance (Working Capital)	5135	Overhead Distribution Lines and Feeders - Right of Way	Distribution
Maintenance (Working Capital)	5145	Maintenance of Underground Conduit	Distribution
Maintenance (Working Capital)	5150	Maintenance of Underground Conductors and Devices	Distribution
Maintenance (Working Capital)	5155	Maintenance of Underground Services	Distribution
Maintenance (Working Capital)	5160	Maintenance of Line Transformers	Distribution
Maintenance (Working Capital)	5175	Maintenance of Meters	Distribution
Non-Distribution Asset	1865	Other Installations on Customer's Premises	Distribution
Non-Distribution Asset	1870	Leased Property on Customer Premises	Distribution
Non-Distribution Asset	1875	Street Lighting and Signal Systems	Distribution





## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
<b>Operation (Working Capital)</b>	5005	Operation Supervision and Engineering	Distribution
Operation (Working Capital)	5010	Load Dispatching	Distribution
Operation (Working Capital)	5012	Station Buildings and Fixtures Expense	Distribution
Operation (Working Capital)	5014	Transformer Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5015	Transformer Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5016	Distribution Station Equipment - Operation Labour	Distribution
Operation (Working Capital)	5017	Distribution Station Equipment - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5020	Overhead Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Distribution
Operation (Working Capital)	5030	Overhead Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5035	Overhead Distribution Transformers- Operation	Distribution
Operation (Working Capital)	5040	Underground Distribution Lines and Feeders - Operation Labour	Distribution
Operation (Working Capital)	5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Distribution
Operation (Working Capital)	5050	Underground Subtransmission Feeders - Operation	Distribution
Operation (Working Capital)	5055	Underground Distribution Transformers - Operation	Distribution
Operation (Working Capital)	5065	Meter Expense	Distribution
Operation (Working Capital)	5070	Customer Premises - Operation Labour	Distribution
Operation (Working Capital)	5075	Customer Premises - Materials and Expenses	Distribution
Operation (Working Capital)	5085	Miscellaneous Distribution Expense	Distribution
Operation (Working Capital)	5090	Underground Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5095	Overhead Distribution Lines and Feeders - Rental Paid	Distribution
Operation (Working Capital)	5096	Other Rent	Distribution
<b>Other Distribution Assets</b>	1608	Franchises and Consents	Distribution
Other Distribution Assets	1825	Storage Battery Equipment	Distribution
Other Distribution Assets	1970	Load Management Controls - Customer Premises	Distribution
Other Distribution Assets	1975	Load Management Controls - Utility Premises	Distribution
Other Distribution Assets	1980	System Supervisory Equipment	Distribution
Other Distribution Assets	1990	Other Tangible Property	Distribution
Other Distribution Assets	2005	Property Under Capital Leases	Distribution
Other Distribution Assets	2010	Electric Plant Purchased or Sold	Distribution
Other Distribution Assets	2050	Completed Construction Not Classified--Electric	Distribution
<b>Other Distribution Expenses</b>	5505	Supervision	Distribution
Other Distribution Expenses	5510	Demonstrating and Selling Expense	Distribution
Other Distribution Expenses	6105	Taxes Other Than Income Taxes	Distribution
Other Distribution Expenses	6215	Penalties	Distribution
Other Distribution Expenses	6225	Other Deductions	Distribution
Other Distribution Expenses (Working Capital)	5520	Miscellaneous Sales Expense	Distribution
<b>Other Distribution Revenue</b>	4082	Retail Services Revenues	Distribution
Other Distribution Revenue	4084	Service Transaction Requests (STR) Revenues	Distribution
Other Distribution Revenue	4090	Electric Services Incidental to Energy Sales	Distribution
Other Distribution Revenue	4205	Interdepartmental Rents	Distribution
Other Distribution Revenue	4210	Rent from Electric Property	Distribution
Other Distribution Revenue	4215	Other Utility Operating Income	Distribution
Other Distribution Revenue	4220	Other Electric Revenues	Distribution
Other Distribution Revenue	4240	Provision for Rate Refunds	Distribution
Other Distribution Revenue	4245	Government Assistance Directly Credited to Income	Distribution
<b>Poles, Wires</b>	1830	Poles, Towers and Fixtures	Distribution
Poles, Wires	1835	Overhead Conductors and Devices	Distribution
Poles, Wires	1840	Underground Conduit	Distribution
Poles, Wires	1845	Underground Conductors and Devices	Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
<b>Power Supply Expenses (Working Capital)</b>	4705	Power Purchased	Distribution
Power Supply Expenses (Working Capital)	4708	Charges-WMS	Distribution
Power Supply Expenses (Working Capital)	4710	Cost of Power Adjustments	Distribution
Power Supply Expenses (Working Capital)	4712	Charges-One-Time	Distribution
Power Supply Expenses (Working Capital)	4714	Charges-NW	Distribution
Power Supply Expenses (Working Capital)	4716	Charges-CN	Distribution
Power Supply Expenses (Working Capital)	4730	Rural Rate Assistance Expense	Distribution
Power Supply Expenses (Working Capital)	5685	Independent Market Operator Fees and Penalties	Distribution
<b>Sales of Electricity</b>	4006	Residential Energy Sales	Distribution
Sales of Electricity	4010	Commercial Energy Sales	Distribution
Sales of Electricity	4015	Industrial Energy Sales	Distribution
Sales of Electricity	4020	Energy Sales to Large Users	Distribution
Sales of Electricity	4025	Street Lighting Energy Sales	Distribution
Sales of Electricity	4030	Sentinel Lighting Energy Sales	Distribution
Sales of Electricity	4035	General Energy Sales	Distribution
Sales of Electricity	4040	Other Energy Sales to Public Authorities	Distribution
Sales of Electricity	4045	Energy Sales to Railroads and Railways	Distribution
Sales of Electricity	4050	Revenue Adjustment	Distribution
Sales of Electricity	4055	Energy Sales for Resale	Distribution
Sales of Electricity	4060	Interdepartmental Energy Sales	Distribution
<b>Services and Meters</b>	1855	Services	Distribution
Services and Meters	1860	Meters	Distribution
<b>Specific Service Charges</b>	4235	Miscellaneous Service Revenues	Distribution
<b>TS Primary Above 50</b>	1815	Transformer Station Equipment - Normally Primary above 50 kV	Distribution
<b>Equity</b>	3005	Common Shares Issued	Unclassified
Equity	3008	Preference Shares Issued	Unclassified
Equity	3010	Contributed Surplus	Unclassified
Equity	3020	Donations Received	Unclassified
Equity	3022	Development Charges Transferred to Equity	Unclassified
Equity	3026	Capital Stock Held in Treasury	Unclassified
Equity	3030	Miscellaneous Paid-In Capital	Unclassified
Equity	3035	Installments Received on Capital Stock	Unclassified
Equity	3040	Appropriated Retained Earnings	Unclassified
Equity	3045	Unappropriated Retained Earnings	Unclassified
Equity	3046	Balance Transferred From Income	Unclassified
Equity	3047	Appropriations of Retained Earnings - Current Period	Unclassified
Equity	3048	Dividends Payable-Preference Shares	Unclassified
Equity	3049	Dividends Payable-Common Shares	Unclassified
Equity	3055	Adjustment to Retained Earnings	Unclassified
Equity	3065	Unappropriated Undistributed Subsidiary Earnings	Unclassified
<b>Income Tax Expense - Unclassified</b>	6110	Income Taxes	Unclassified
Income Tax Expense - Unclassified	6115	Provision for Future Income Taxes	Unclassified
<b>Interest Expense - Unclassified</b>	6005	Interest on Long Term Debt	Unclassified
Interest Expense - Unclassified	6010	Amortization of Debt Discount and Expense	Unclassified
Interest Expense - Unclassified	6015	Amortization of Premium on Debt Credit	Unclassified
Interest Expense - Unclassified	6020	Amortization of Loss on Reacquired Debt	Unclassified



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Interest Expense - Unclassified	6025	Amortization of Gain on Reacquired Debt--Credit	Unclassified
Interest Expense - Unclassified	6030	Interest on Debt to Associated Companies	Unclassified
Interest Expense - Unclassified	6035	Other Interest Expense	Unclassified
Interest Expense - Unclassified	6040	Allowance for Borrowed Funds Used During Construction--Credit	Unclassified
Interest Expense - Unclassified	6042	Allowance For Other Funds Used During Construction	Unclassified
Interest Expense - Unclassified	6045	Interest Expense on Capital Lease Obligations	Unclassified
<b>Liability</b>	2205	Accounts Payable	Unclassified
Liability	2208	Customer Credit Balances	Unclassified
Liability	2210	Current Portion of Customer Deposits	Unclassified
Liability	2215	Dividends Declared	Unclassified
Liability	2220	Miscellaneous Current and Accrued Liabilities	Unclassified
Liability	2225	Notes and Loans Payable	Unclassified
Liability	2240	Accounts Payable to Associated Companies	Unclassified
Liability	2242	Notes Payable to Associated Companies	Unclassified
Liability	2250	Debt Retirement Charges( DRC) Payable	Unclassified
Liability	2252	Transmission Charges Payable	Unclassified
Liability	2254	Electrical Safety Authority Fees Payable	Unclassified
Liability	2256	Independent Market Operator Fees and Penalties Payable	Unclassified
Liability	2260	Current Portion of Long Term Debt	Unclassified
Liability	2262	Ontario Hydro Debt - Current Portion	Unclassified
Liability	2264	Pensions and Employee Benefits - Current Portion	Unclassified
Liability	2268	Accrued Interest on Long Term Debt	Unclassified
Liability	2270	Matured Long Term Debt	Unclassified
Liability	2272	Matured Interest on Long Term Debt	Unclassified
Liability	2285	Obligations Under Capital Leases--Current	Unclassified
Liability	2290	Commodity Taxes	Unclassified
Liability	2292	Payroll Deductions / Expenses Payable	Unclassified
Liability	2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Unclassified
Liability	2296	Future Income Taxes - Current	Unclassified
Liability	2305	Accumulated Provision for Injuries and Damages	Unclassified
Liability	2306	Employee Future Benefits	Unclassified
Liability	2308	Other Pensions - Past Service Liability	Unclassified
Liability	2310	Vested Sick Leave Liability	Unclassified
Liability	2315	Accumulated Provision for Rate Refunds	Unclassified
Liability	2320	Other Miscellaneous Non-Current Liabilities	Unclassified
Liability	2325	Obligations Under Capital Lease--Non-Current	Unclassified
Liability	2330	Development Charge Fund	Unclassified
Liability	2335	Long Term Customer Deposits	Unclassified
Liability	2340	Collateral Funds Liability	Unclassified
Liability	2345	Unamortized Premium on Long Term Debt	Unclassified
Liability	2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Unclassified
Liability	2350	Future Income Tax - Non-Current	Unclassified
Liability	2405	Other Regulatory Liabilities	Unclassified
Liability	2410	Deferred Gains from Disposition of Utility Plant	Unclassified
Liability	2415	Unamortized Gain on Reacquired Debt	Unclassified
Liability	2425	Other Deferred Credits	Unclassified
Liability	2435	Accrued Rate-Payer Benefit	Unclassified
Liability	2505	Debentures Outstanding - Long Term Portion	Unclassified
Liability	2510	Debenture Advances	Unclassified
Liability	2515	Reacquired Bonds	Unclassified
Liability	2520	Other Long Term Debt	Unclassified
Liability	2525	Term Bank Loans - Long Term Portion	Unclassified
Liability	2530	Ontario Hydro Debt Outstanding - Long Term Portion	Unclassified
Liability	2550	Advances from Associated Companies	Unclassified
<b>Other Amortization - Unclassified</b>	5720	Amortization of Electric Plant Acquisition Adjustments	Unclassified
Other Amortization - Unclassified	5725	Miscellaneous Amortization	Unclassified
<b>Other Power Supply Expenses</b>	4715	System Control and Load Dispatching	Unclassified



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Other Power Supply Expenses	4720	Other Expenses	Unclassified
Other Power Supply Expenses	4725	Competition Transition Expense	Unclassified
Other Power Supply Expenses	5205	Purchase of Transmission and System Services	Unclassified
Other Power Supply Expenses	5210	Transmission Charges	Unclassified
Other Power Supply Expenses	5215	Transmission Charges Recovered	Unclassified
<b>Other Revenue - Unclassified</b>	4062	Billed WMS	Unclassified
Other Revenue - Unclassified	4066	Billed NW	Unclassified
Other Revenue - Unclassified	4068	Billed CN	Unclassified
Other Revenue - Unclassified	4105	Transmission Charges Revenue	Unclassified
Other Revenue - Unclassified	4110	Transmission Services Revenue	Unclassified
Other Revenue - Unclassified	4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Unclassified
<b>Other Income &amp; Deductions</b>	4230	Sales of Water and Water Power	Unclassified
Other Income & Deductions	4305	Regulatory Debits	Unclassified
Other Income & Deductions	4310	Regulatory Credits	Unclassified
Other Income & Deductions	4315	Revenues from Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4320	Expenses of Electric Plant Leased to Others	Unclassified
Other Income & Deductions	4325	Revenues from Merchandise, Jobbing, Etc.	Unclassified
Other Income & Deductions	4335	Profits and Losses from Financial Instrument Hedges	Unclassified
Other Income & Deductions	4340	Profits and Losses from Financial Instrument Investments	Unclassified
Other Income & Deductions	4345	Gains from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4350	Losses from Disposition of Future Use Utility Plant	Unclassified
Other Income & Deductions	4355	Gain on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4360	Loss on Disposition of Utility and Other Property	Unclassified
Other Income & Deductions	4365	Gains from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4370	Losses from Disposition of Allowances for Emission	Unclassified
Other Income & Deductions	4375	Revenues from Non-Utility Operations	Unclassified
Other Income & Deductions	4380	Expenses of Non-Utility Operations	Unclassified
Other Income & Deductions	4385	Non-Utility Rental Income	Unclassified
Other Income & Deductions	4390	Miscellaneous Non-Operating Income	Unclassified
Other Income & Deductions	4395	Rate-Payer Benefit Including Interest	Unclassified
Other Income & Deductions	4398	Foreign Exchange Gains and Losses, Including Amortization	Unclassified
Other Income & Deductions	4405	Interest and Dividend Income	Unclassified
Other Income & Deductions	4415	Equity in Earnings of Subsidiary Companies	Unclassified
<b>Unclassified Asset</b>	1005	Cash	Unclassified
Unclassified Asset	1010	Cash Advances and Working Funds	Unclassified
Unclassified Asset	1020	Interest Special Deposits	Unclassified
Unclassified Asset	1030	Dividend Special Deposits	Unclassified
Unclassified Asset	1040	Other Special Deposits	Unclassified
Unclassified Asset	1060	Term Deposits	Unclassified
Unclassified Asset	1070	Current Investments	Unclassified
Unclassified Asset	1100	Customer Accounts Receivable	Unclassified
Unclassified Asset	1102	Accounts Receivable - Services	Unclassified
Unclassified Asset	1104	Accounts Receivable - Recoverable Work	Unclassified
Unclassified Asset	1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified
Unclassified Asset	1110	Other Accounts Receivable	Unclassified
Unclassified Asset	1120	Accrued Utility Revenues	Unclassified
Unclassified Asset	1130	Accumulated Provision for Uncollectible Accounts--Credit	Unclassified
Unclassified Asset	1140	Interest and Dividends Receivable	Unclassified
Unclassified Asset	1150	Rents Receivable	Unclassified
Unclassified Asset	1170	Notes Receivable	Unclassified
Unclassified Asset	1180	Prepayments	Unclassified
Unclassified Asset	1190	Miscellaneous Current and Accrued Assets	Unclassified
Unclassified Asset	1200	Accounts Receivable from Associated Companies	Unclassified
Unclassified Asset	1210	Notes Receivable from Associated Companies	Unclassified
Unclassified Asset	1305	Fuel Stock	Unclassified
Unclassified Asset	1330	Plant Materials and Operating Supplies	Unclassified
Unclassified Asset	1340	Merchandise	Unclassified



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Unclassified Asset	1350	Other Materials and Supplies	Unclassified
Unclassified Asset	1405	Long Term Investments in Non-Associated Companies	Unclassified
Unclassified Asset	1408	Long Term Receivable - Street Lighting Transfer	Unclassified
Unclassified Asset	1410	Other Special or Collateral Funds	Unclassified
Unclassified Asset	1415	Sinking Funds	Unclassified
Unclassified Asset	1425	Unamortized Debt Expense	Unclassified
Unclassified Asset	1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified
Unclassified Asset	1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified
Unclassified Asset	1460	Other Non-Current Assets	Unclassified
Unclassified Asset	1465	O.M.E.R.S. Past Service Costs	Unclassified
Unclassified Asset	1470	Past Service Costs - Employee Future Benefits	Unclassified
Unclassified Asset	1475	Past Service Costs - Other Pension Plans	Unclassified
Unclassified Asset	1480	Portfolio Investments - Associated Companies	Unclassified
Unclassified Asset	1485	Investment in Associated Companies - Significant Influence	Unclassified
Unclassified Asset	1490	Investment in Subsidiary Companies	Unclassified
Unclassified Asset	1505	Unrecovered Plant and Regulatory Study Costs	Unclassified
Unclassified Asset	1508	Other Regulatory Assets	Unclassified
Unclassified Asset	1510	Preliminary Survey and Investigation Charges	Unclassified
Unclassified Asset	1515	Emission Allowance Inventory	Unclassified
Unclassified Asset	1516	Emission Allowances Withheld	Unclassified
Unclassified Asset	1518	RCVARetail	Unclassified
Unclassified Asset	1520	Power Purchase Variance Account	Unclassified
Unclassified Asset	1525	Miscellaneous Deferred Debits	Unclassified
Unclassified Asset	1530	Deferred Losses from Disposition of Utility Plant	Unclassified
Unclassified Asset	1540	Unamortized Loss on Reacquired Debt	Unclassified
Unclassified Asset	1545	Development Charge Deposits/ Receivables	Unclassified
Unclassified Asset	1548	RCVASTR	Unclassified
Unclassified Asset	1560	Deferred Development Costs	Unclassified
Unclassified Asset	1562	Deferred Payments in Lieu of Taxes	Unclassified
Unclassified Asset	1563	Account 1563 - Deferred PILs Contra Account	Unclassified
Unclassified Asset	1570	Qualifying Transition Costs	Unclassified
Unclassified Asset	1571	Pre-market Opening Energy Variance	Unclassified
Unclassified Asset	1572	Extraordinary Event Costs	Unclassified
Unclassified Asset	1574	Deferred Rate Impact Amounts	Unclassified
Unclassified Asset	1580	RSVAWMS	Unclassified
Unclassified Asset	1582	RSVAONE-TIME	Unclassified
Unclassified Asset	1584	RSVANW	Unclassified
Unclassified Asset	1586	RSVACN	Unclassified
Unclassified Asset	1588	RSVAPOWER	Unclassified
Unclassified Asset	1605	Electric Plant in Service - Control Account	Unclassified
Unclassified Asset	2060	Electric Plant Acquisition Adjustment	Unclassified
Unclassified Asset	2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified
<b>Unclassified Expenses</b>	6305	Extraordinary Income	Unclassified
Unclassified Expenses	6310	Extraordinary Deductions	Unclassified
Unclassified Expenses	6315	Income Taxes, Extraordinary Items	Unclassified
Unclassified Expenses	6405	Discontinues Operations - Income/ Gains	Unclassified
Unclassified Expenses	6410	Discontinued Operations - Deductions/ Losses	Unclassified
Unclassified Expenses	6415	Income Taxes, Discontinued Operations	Unclassified
<b>Non-Distribution Asset</b>	1606	Organization	Non-Distribution
Non-Distribution Asset	1610	Miscellaneous Intangible Plant	Non-Distribution
Non-Distribution Asset	1615	Land	Non-Distribution
Non-Distribution Asset	1616	Land Rights	Non-Distribution
Non-Distribution Asset	1620	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1630	Leasehold Improvements	Non-Distribution





## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Asset	1635	Boiler Plant Equipment	Non-Distribution
Non-Distribution Asset	1640	Engines and Engine-Driven Generators	Non-Distribution
Non-Distribution Asset	1645	Turbogenerator Units	Non-Distribution
Non-Distribution Asset	1650	Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Asset	1655	Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Asset	1660	Roads, Railroads and Bridges	Non-Distribution
Non-Distribution Asset	1665	Fuel Holders, Producers and Accessories	Non-Distribution
Non-Distribution Asset	1670	Prime Movers	Non-Distribution
Non-Distribution Asset	1675	Generators	Non-Distribution
Non-Distribution Asset	1680	Accessory Electric Equipment	Non-Distribution
Non-Distribution Asset	1685	Miscellaneous Power Plant Equipment	Non-Distribution
Non-Distribution Asset	1705	Land	Non-Distribution
Non-Distribution Asset	1706	Land Rights	Non-Distribution
Non-Distribution Asset	1708	Buildings and Fixtures	Non-Distribution
Non-Distribution Asset	1710	Leasehold Improvements	Non-Distribution
Non-Distribution Asset	1715	Station Equipment	Non-Distribution
Non-Distribution Asset	1720	Towers and Fixtures	Non-Distribution
Non-Distribution Asset	1725	Poles and Fixtures	Non-Distribution
Non-Distribution Asset	1730	Overhead Conductors and Devices	Non-Distribution
Non-Distribution Asset	1735	Underground Conduit	Non-Distribution
Non-Distribution Asset	1740	Underground Conductors and Devices	Non-Distribution
Non-Distribution Asset	1745	Roads and Trails	Non-Distribution
Non-Distribution Asset	1965	Water Heater Rental Units	Non-Distribution
Non-Distribution Asset	1985	Sentinel Lighting Rental Units	Non-Distribution
Non-Distribution Asset	2020	Experimental Electric Plant Unclassified	Non-Distribution
Non-Distribution Asset	2030	Electric Plant and Equipment Leased to Others	Non-Distribution
Non-Distribution Asset	2040	Electric Plant Held for Future Use	Non-Distribution
Non-Distribution Asset	2055	Construction Work in Progress--Electric	Non-Distribution
Non-Distribution Asset	2065	Other Electric Plant Adjustment	Non-Distribution
Non-Distribution Asset	2070	Other Utility Plant	Non-Distribution
Non-Distribution Asset	2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution
Non-Distribution Asset	2160	Accumulated Amortization of Other Utility Plant	Non-Distribution
Non-Distribution Asset	2180	Accumulated Amortization of Non-Utility Property	Non-Distribution
<b>Non-Distribution Expenses</b>	4505	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4510	Fuel	Non-Distribution
Non-Distribution Expenses	4515	Steam Expense	Non-Distribution
Non-Distribution Expenses	4520	Steam From Other Sources	Non-Distribution
Non-Distribution Expenses	4525	Steam Transferred--Credit	Non-Distribution
Non-Distribution Expenses	4530	Electric Expense	Non-Distribution
Non-Distribution Expenses	4535	Water For Power	Non-Distribution
Non-Distribution Expenses	4540	Water Power Taxes	Non-Distribution
Non-Distribution Expenses	4545	Hydraulic Expenses	Non-Distribution
Non-Distribution Expenses	4550	Generation Expense	Non-Distribution
Non-Distribution Expenses	4555	Miscellaneous Power Generation Expenses	Non-Distribution
Non-Distribution Expenses	4560	Rents	Non-Distribution
Non-Distribution Expenses	4565	Allowances for Emissions	Non-Distribution
Non-Distribution Expenses	4605	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4610	Maintenance of Structures	Non-Distribution
Non-Distribution Expenses	4615	Maintenance of Boiler Plant	Non-Distribution
Non-Distribution Expenses	4620	Maintenance of Electric Plant	Non-Distribution
Non-Distribution Expenses	4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution
Non-Distribution Expenses	4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution
Non-Distribution Expenses	4635	Maintenance of Generating and Electric Plant	Non-Distribution
Non-Distribution Expenses	4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution
Non-Distribution Expenses	4805	Operation Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4810	Load Dispatching	Non-Distribution
Non-Distribution Expenses	4815	Station Buildings and Fixtures Expenses	Non-Distribution
Non-Distribution Expenses	4820	Transformer Station Equipment - Operating Labour	Non-Distribution



## Minimum Groups and USoA Accounts in the EDR Model

### Appendix A.2: Alphabetical by Name of Minimum Group

Minimum Group	USoA Account #	Account	Functionalization
Non-Distribution Expenses	4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution
Non-Distribution Expenses	4830	Overhead Line Expenses	Non-Distribution
Non-Distribution Expenses	4835	Underground Line Expenses	Non-Distribution
Non-Distribution Expenses	4840	Transmission of Electricity by Others	Non-Distribution
Non-Distribution Expenses	4845	Miscellaneous Transmission Expense	Non-Distribution
Non-Distribution Expenses	4850	Rents	Non-Distribution
Non-Distribution Expenses	4905	Maintenance Supervision and Engineering	Non-Distribution
Non-Distribution Expenses	4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution
Non-Distribution Expenses	4916	Maintenance of Transformer Station Equipment	Non-Distribution
Non-Distribution Expenses	4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution
Non-Distribution Expenses	4935	Maintenance of Overhead Conductors and Devices	Non-Distribution
Non-Distribution Expenses	4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution
Non-Distribution Expenses	4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution
Non-Distribution Expenses	4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution
Non-Distribution Expenses	4960	Maintenance of Underground Lines	Non-Distribution
Non-Distribution Expenses	4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution
Non-Distribution Expenses	5060	Street Lighting and Signal System Expense	Non-Distribution
Non-Distribution Expenses	5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution
Non-Distribution Expenses	5170	Sentinel Lights - Labour	Non-Distribution
Non-Distribution Expenses	5172	Sentinel Lights - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5178	Customer Installations Expenses- Leased Property	Non-Distribution
Non-Distribution Expenses	5185	Water Heater Rentals - Labour	Non-Distribution
Non-Distribution Expenses	5186	Water Heater Rentals - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5190	Water Heater Controls - Labour	Non-Distribution
Non-Distribution Expenses	5192	Water Heater Controls - Materials and Expenses	Non-Distribution
Non-Distribution Expenses	5195	Maintenance of Other Installations on Customer Premises	Non-Distribution





Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1005	Cash	Unclassified Asset	Unclassified
1010	Cash Advances and Working Funds	Unclassified Asset	Unclassified
1020	Interest Special Deposits	Unclassified Asset	Unclassified
1030	Dividend Special Deposits	Unclassified Asset	Unclassified
1040	Other Special Deposits	Unclassified Asset	Unclassified
1060	Term Deposits	Unclassified Asset	Unclassified
1070	Current Investments	Unclassified Asset	Unclassified
1100	Customer Accounts Receivable	Unclassified Asset	Unclassified
1102	Accounts Receivable - Services	Unclassified Asset	Unclassified
1104	Accounts Receivable - Recoverable Work	Unclassified Asset	Unclassified
1105	Accounts Receivable - Merchandise, Jobbing, etc.	Unclassified Asset	Unclassified
1110	Other Accounts Receivable	Unclassified Asset	Unclassified
1120	Accrued Utility Revenues	Unclassified Asset	Unclassified
1130	Accumulated Provision for Uncollectible Accounts-- Credit	Unclassified Asset	Unclassified
1140	Interest and Dividends Receivable	Unclassified Asset	Unclassified
1150	Rents Receivable	Unclassified Asset	Unclassified
1170	Notes Receivable	Unclassified Asset	Unclassified
1180	Prepayments	Unclassified Asset	Unclassified
1190	Miscellaneous Current and Accrued Assets	Unclassified Asset	Unclassified
1200	Accounts Receivable from Associated Companies	Unclassified Asset	Unclassified
1210	Notes Receivable from Associated Companies	Unclassified Asset	Unclassified
1305	Fuel Stock	Unclassified Asset	Unclassified
1330	Plant Materials and Operating Supplies	Unclassified Asset	Unclassified
1340	Merchandise	Unclassified Asset	Unclassified
1350	Other Materials and Supplies	Unclassified Asset	Unclassified
1405	Long Term Investments in Non-Associated Companies	Unclassified Asset	Unclassified
1408	Long Term Receivable - Street Lighting Transfer	Unclassified Asset	Unclassified
1410	Other Special or Collateral Funds	Unclassified Asset	Unclassified
1415	Sinking Funds	Unclassified Asset	Unclassified
1425	Unamortized Debt Expense	Unclassified Asset	Unclassified
1445	Unamortized Discount on Long-Term Debt--Debit	Unclassified Asset	Unclassified
1455	Unamortized Deferred Foreign Currency Translation Gains and Losses	Unclassified Asset	Unclassified
1460	Other Non-Current Assets	Unclassified Asset	Unclassified
1465	O.M.E.R.S. Past Service Costs	Unclassified Asset	Unclassified
1470	Past Service Costs - Employee Future Benefits	Unclassified Asset	Unclassified
1475	Past Service Costs - Other Pension Plans	Unclassified Asset	Unclassified
1480	Portfolio Investments - Associated Companies	Unclassified Asset	Unclassified
1485	Investment in Associated Companies - Significant Influence	Unclassified Asset	Unclassified
1490	Investment in Subsidiary Companies	Unclassified Asset	Unclassified
1505	Unrecovered Plant and Regulatory Study Costs	Unclassified Asset	Unclassified
1508	Other Regulatory Assets	Unclassified Asset	Unclassified
1510	Preliminary Survey and Investigation Charges	Unclassified Asset	Unclassified
1515	Emission Allowance Inventory	Unclassified Asset	Unclassified
1516	Emission Allowances Withheld	Unclassified Asset	Unclassified
1518	RCVARetail	Unclassified Asset	Unclassified
1520	Power Purchase Variance Account	Unclassified Asset	Unclassified
1525	Miscellaneous Deferred Debits	Unclassified Asset	Unclassified
1530	Deferred Losses from Disposition of Utility Plant	Unclassified Asset	Unclassified
1540	Unamortized Loss on Reacquired Debt	Unclassified Asset	Unclassified
1545	Development Charge Deposits/ Receivables	Unclassified Asset	Unclassified
1548	RCVASTR	Unclassified Asset	Unclassified
1560	Deferred Development Costs	Unclassified Asset	Unclassified
1562	Deferred Payments in Lieu of Taxes	Unclassified Asset	Unclassified
1563	Account 1563 - Deferred PILs Contra Account	Unclassified Asset	Unclassified
1565	Conservation and Demand Management Expenditures and Recoveries	CDM Assets	Distribution





Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1570	Qualifying Transition Costs	Unclassified Asset	Unclassified
1571	Pre-market Opening Energy Variance	Unclassified Asset	Unclassified
1572	Extraordinary Event Costs	Unclassified Asset	Unclassified
1574	Deferred Rate Impact Amounts	Unclassified Asset	Unclassified
1580	RSVAWMS	Unclassified Asset	Unclassified
1582	RSVAONE-TIME	Unclassified Asset	Unclassified
1584	RSVANW	Unclassified Asset	Unclassified
1586	RSVACN	Unclassified Asset	Unclassified
1588	RSVAPOWER	Unclassified Asset	Unclassified
1605	Electric Plant in Service - Control Account	Unclassified Asset	Unclassified
1606	Organization	Non-Distribution Asset	Non-Distribution
1608	Franchises and Consents	Other Distribution Assets	Distribution
1610	Miscellaneous Intangible Plant	Non-Distribution Asset	Non-Distribution
1615	Land	Non-Distribution Asset	Non-Distribution
1616	Land Rights	Non-Distribution Asset	Non-Distribution
1620	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1630	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1635	Boiler Plant Equipment	Non-Distribution Asset	Non-Distribution
1640	Engines and Engine-Driven Generators	Non-Distribution Asset	Non-Distribution
1645	Turbogenerator Units	Non-Distribution Asset	Non-Distribution
1650	Reservoirs, Dams and Waterways	Non-Distribution Asset	Non-Distribution
1655	Water Wheels, Turbines and Generators	Non-Distribution Asset	Non-Distribution
1660	Roads, Railroads and Bridges	Non-Distribution Asset	Non-Distribution
1665	Fuel Holders, Producers and Accessories	Non-Distribution Asset	Non-Distribution
1670	Prime Movers	Non-Distribution Asset	Non-Distribution
1675	Generators	Non-Distribution Asset	Non-Distribution
1680	Accessory Electric Equipment	Non-Distribution Asset	Non-Distribution
1685	Miscellaneous Power Plant Equipment	Non-Distribution Asset	Non-Distribution
1705	Land	Non-Distribution Asset	Non-Distribution
1706	Land Rights	Non-Distribution Asset	Non-Distribution
1708	Buildings and Fixtures	Non-Distribution Asset	Non-Distribution
1710	Leasehold Improvements	Non-Distribution Asset	Non-Distribution
1715	Station Equipment	Non-Distribution Asset	Non-Distribution
1720	Towers and Fixtures	Non-Distribution Asset	Non-Distribution
1725	Poles and Fixtures	Non-Distribution Asset	Non-Distribution
1730	Overhead Conductors and Devices	Non-Distribution Asset	Non-Distribution
1735	Underground Conduit	Non-Distribution Asset	Non-Distribution
1740	Underground Conductors and Devices	Non-Distribution Asset	Non-Distribution
1745	Roads and Trails	Non-Distribution Asset	Non-Distribution
1805	Land	Land and Buildings	Distribution
1806	Land Rights	Land and Buildings	Distribution
1808	Buildings and Fixtures	Land and Buildings	Distribution
1810	Leasehold Improvements	Land and Buildings	Distribution
1815	Transformer Station Equipment - Normally Primary above 50 kV	TS Primary Above 50	Distribution
1820	Distribution Station Equipment - Normally Primary below 50 kV	DS	Distribution
1825	Storage Battery Equipment	Other Distribution Assets	Distribution
1830	Poles, Towers and Fixtures	Poles, Wires	Distribution
1835	Overhead Conductors and Devices	Poles, Wires	Distribution
1840	Underground Conduit	Poles, Wires	Distribution
1845	Underground Conductors and Devices	Poles, Wires	Distribution
1850	Line Transformers	Line Transformers	Distribution
1855	Services	Services and Meters	Distribution
1860	Meters	Services and Meters	Distribution
1865	Other Installations on Customer's Premises	Non-Distribution Asset	Distribution
1870	Leased Property on Customer Premises	Non-Distribution Asset	Distribution
1875	Street Lighting and Signal Systems	Non-Distribution Asset	Distribution
1905	Land	Land and Buildings	Distribution
1906	Land Rights	Land and Buildings	Distribution



### Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
1908	Buildings and Fixtures	General Plant	Distribution
1910	Leasehold Improvements	General Plant	Distribution
1915	Office Furniture and Equipment	Equipment	Distribution
1920	Computer Equipment - Hardware	IT Assets	Distribution
1925	Computer Software	IT Assets	Distribution
1930	Transportation Equipment	Equipment	Distribution
1935	Stores Equipment	Equipment	Distribution
1940	Tools, Shop and Garage Equipment	Equipment	Distribution
1945	Measurement and Testing Equipment	Equipment	Distribution
1950	Power Operated Equipment	Equipment	Distribution
1955	Communication Equipment	Equipment	Distribution
1960	Miscellaneous Equipment	Equipment	Distribution
1965	Water Heater Rental Units	Non-Distribution Asset	Non-Distribution
1970	Load Management Controls - Customer Premises	Other Distribution Assets	Distribution
1975	Load Management Controls - Utility Premises	Other Distribution Assets	Distribution
1980	System Supervisory Equipment	Other Distribution Assets	Distribution
1985	Sentinel Lighting Rental Units	Non-Distribution Asset	Non-Distribution
1990	Other Tangible Property	Other Distribution Assets	Distribution
1995	Contributions and Grants - Credit	Contributions and Grants	Distribution
2005	Property Under Capital Leases	Other Distribution Assets	Distribution
2010	Electric Plant Purchased or Sold	Other Distribution Assets	Distribution
2020	Experimental Electric Plant Unclassified	Non-Distribution Asset	Non-Distribution
2030	Electric Plant and Equipment Leased to Others	Non-Distribution Asset	Non-Distribution
2040	Electric Plant Held for Future Use	Non-Distribution Asset	Non-Distribution
2050	Completed Construction Not Classified--Electric	Other Distribution Assets	Distribution
2055	Construction Work in Progress--Electric	Non-Distribution Asset	Non-Distribution
2060	Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2065	Other Electric Plant Adjustment	Non-Distribution Asset	Non-Distribution
2070	Other Utility Plant	Non-Distribution Asset	Non-Distribution
2075	Non-Utility Property Owned or Under Capital Leases	Non-Distribution Asset	Non-Distribution
2105	Accum. Amortization of Electric Utility Plant - Property, Plant, & Equipment	Accumulated Amortization	Distribution
2120	Accumulated Amortization of Electric Utility Plant - Intangibles	Accumulated Amortization	Distribution
2140	Accumulated Amortization of Electric Plant Acquisition Adjustment	Unclassified Asset	Unclassified
2160	Accumulated Amortization of Other Utility Plant	Non-Distribution Asset	Non-Distribution
2180	Accumulated Amortization of Non-Utility Property	Non-Distribution Asset	Non-Distribution
2205	Accounts Payable	Liability	Unclassified
2208	Customer Credit Balances	Liability	Unclassified
2210	Current Portion of Customer Deposits	Liability	Unclassified
2215	Dividends Declared	Liability	Unclassified
2220	Miscellaneous Current and Accrued Liabilities	Liability	Unclassified
2225	Notes and Loans Payable	Liability	Unclassified
2240	Accounts Payable to Associated Companies	Liability	Unclassified
2242	Notes Payable to Associated Companies	Liability	Unclassified
2250	Debt Retirement Charges( DRC) Payable	Liability	Unclassified
2252	Transmission Charges Payable	Liability	Unclassified
2254	Electrical Safety Authority Fees Payable	Liability	Unclassified
2256	Independent Market Operator Fees and Penalties Payable	Liability	Unclassified
2260	Current Portion of Long Term Debt	Liability	Unclassified
2262	Ontario Hydro Debt - Current Portion	Liability	Unclassified
2264	Pensions and Employee Benefits - Current Portion	Liability	Unclassified
2268	Accrued Interest on Long Term Debt	Liability	Unclassified
2270	Matured Long Term Debt	Liability	Unclassified
2272	Matured Interest on Long Term Debt	Liability	Unclassified
2285	Obligations Under Capital Leases--Current	Liability	Unclassified
2290	Commodity Taxes	Liability	Unclassified
2292	Payroll Deductions / Expenses Payable	Liability	Unclassified



### Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
2294	Accrual for Taxes, Payments in Lieu of Taxes, Etc.	Liability	Unclassified
2296	Future Income Taxes - Current	Liability	Unclassified
2305	Accumulated Provision for Injuries and Damages	Liability	Unclassified
2306	Employee Future Benefits	Liability	Unclassified
2308	Other Pensions - Past Service Liability	Liability	Unclassified
2310	Vested Sick Leave Liability	Liability	Unclassified
2315	Accumulated Provision for Rate Refunds	Liability	Unclassified
2320	Other Miscellaneous Non-Current Liabilities	Liability	Unclassified
2325	Obligations Under Capital Lease--Non-Current	Liability	Unclassified
2330	Development Charge Fund	Liability	Unclassified
2335	Long Term Customer Deposits	Liability	Unclassified
2340	Collateral Funds Liability	Liability	Unclassified
2345	Unamortized Premium on Long Term Debt	Liability	Unclassified
2348	O.M.E.R.S. - Past Service Liability - Long Term Portion	Liability	Unclassified
2350	Future Income Tax - Non-Current	Liability	Unclassified
2405	Other Regulatory Liabilities	Liability	Unclassified
2410	Deferred Gains from Disposition of Utility Plant	Liability	Unclassified
2415	Unamortized Gain on Reacquired Debt	Liability	Unclassified
2425	Other Deferred Credits	Liability	Unclassified
2435	Accrued Rate-Payer Benefit	Liability	Unclassified
2505	Debentures Outstanding - Long Term Portion	Liability	Unclassified
2510	Debenture Advances	Liability	Unclassified
2515	Reacquired Bonds	Liability	Unclassified
2520	Other Long Term Debt	Liability	Unclassified
2525	Term Bank Loans - Long Term Portion	Liability	Unclassified
2530	Ontario Hydro Debt Outstanding - Long Term Portion	Liability	Unclassified
2550	Advances from Associated Companies	Liability	Unclassified
3005	Common Shares Issued	Equity	Unclassified
3008	Preference Shares Issued	Equity	Unclassified
3010	Contributed Surplus	Equity	Unclassified
3020	Donations Received	Equity	Unclassified
3022	Development Charges Transferred to Equity	Equity	Unclassified
3026	Capital Stock Held in Treasury	Equity	Unclassified
3030	Miscellaneous Paid-In Capital	Equity	Unclassified
3035	Installments Received on Capital Stock	Equity	Unclassified
3040	Appropriated Retained Earnings	Equity	Unclassified
3045	Unappropriated Retained Earnings	Equity	Unclassified
3046	Balance Transferred From Income	Equity	Unclassified
3047	Appropriations of Retained Earnings - Current Period	Equity	Unclassified
3048	Dividends Payable-Preference Shares	Equity	Unclassified
3049	Dividends Payable-Common Shares	Equity	Unclassified
3055	Adjustment to Retained Earnings	Equity	Unclassified
3065	Unappropriated Undistributed Subsidiary Earnings	Equity	Unclassified
4006	Residential Energy Sales	Sales of Electricity	Distribution
4010	Commercial Energy Sales	Sales of Electricity	Distribution
4015	Industrial Energy Sales	Sales of Electricity	Distribution
4020	Energy Sales to Large Users	Sales of Electricity	Distribution
4025	Street Lighting Energy Sales	Sales of Electricity	Distribution
4030	Sentinel Lighting Energy Sales	Sales of Electricity	Distribution
4035	General Energy Sales	Sales of Electricity	Distribution
4040	Other Energy Sales to Public Authorities	Sales of Electricity	Distribution
4045	Energy Sales to Railroads and Railways	Sales of Electricity	Distribution
4050	Revenue Adjustment	Sales of Electricity	Distribution
4055	Energy Sales for Resale	Sales of Electricity	Distribution
4060	Interdepartmental Energy Sales	Sales of Electricity	Distribution
4062	Billed WMS	Other Revenue - Unclassified	Unclassified
4066	Billed NW	Other Revenue - Unclassified	Unclassified
4068	Billed CN	Other Revenue - Unclassified	Unclassified
4080	Distribution Services Revenue	Distribution Services Revenue	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
4082	Retail Services Revenues	Other Distribution Revenue	Distribution
4084	Service Transaction Requests (STR) Revenues	Other Distribution Revenue	Distribution
4090	Electric Services Incidental to Energy Sales	Other Distribution Revenue	Distribution
4105	Transmission Charges Revenue	Other Revenue - Unclassified	Unclassified
4110	Transmission Services Revenue	Other Revenue - Unclassified	Unclassified
4205	Interdepartmental Rents	Other Distribution Revenue	Distribution
4210	Rent from Electric Property	Other Distribution Revenue	Distribution
4215	Other Utility Operating Income	Other Distribution Revenue	Distribution
4220	Other Electric Revenues	Other Distribution Revenue	Distribution
4225	Late Payment Charges	Late Payment Charges	Distribution
4230	Sales of Water and Water Power	Other Revenue - Unclassified	Unclassified
4235	Miscellaneous Service Revenues	Specific Service Charges	Distribution
4240	Provision for Rate Refunds	Other Distribution Revenue	Distribution
4245	Government Assistance Directly Credited to Income	Other Distribution Revenue	Distribution
4305	Regulatory Debits	Other Income & Deductions	Unclassified
4310	Regulatory Credits	Other Income & Deductions	Unclassified
4315	Revenues from Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4320	Expenses of Electric Plant Leased to Others	Other Income & Deductions	Unclassified
4325	Revenues from Merchandise, Jobbing, Etc.	Other Income & Deductions	Unclassified
4330	Costs and Expenses of Merchandising, Jobbing, Etc.	Other Income & Deductions	Unclassified
4335	Profits and Losses from Financial Instrument Hedges	Other Income & Deductions	Unclassified
4340	Profits and Losses from Financial Instrument Investments	Other Income & Deductions	Unclassified
4345	Gains from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4350	Losses from Disposition of Future Use Utility Plant	Other Income & Deductions	Unclassified
4355	Gain on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4360	Loss on Disposition of Utility and Other Property	Other Income & Deductions	Unclassified
4365	Gains from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4370	Losses from Disposition of Allowances for Emission	Other Income & Deductions	Unclassified
4375	Revenues from Non-Utility Operations	Other Income & Deductions	Unclassified
4380	Expenses of Non-Utility Operations	Other Income & Deductions	Unclassified
4385	Non-Utility Rental Income	Other Income & Deductions	Unclassified
4390	Miscellaneous Non-Operating Income	Other Income & Deductions	Unclassified
4395	Rate-Payer Benefit Including Interest	Other Income & Deductions	Unclassified
4398	Foreign Exchange Gains and Losses, Including Amortization	Other Income & Deductions	Unclassified
4405	Interest and Dividend Income	Other Income & Deductions	Unclassified
4415	Equity in Earnings of Subsidiary Companies	Other Income & Deductions	Unclassified
4505	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4510	Fuel	Non-Distribution Expenses	Non-Distribution
4515	Steam Expense	Non-Distribution Expenses	Non-Distribution
4520	Steam From Other Sources	Non-Distribution Expenses	Non-Distribution
4525	Steam Transferred--Credit	Non-Distribution Expenses	Non-Distribution
4530	Electric Expense	Non-Distribution Expenses	Non-Distribution
4535	Water For Power	Non-Distribution Expenses	Non-Distribution
4540	Water Power Taxes	Non-Distribution Expenses	Non-Distribution
4545	Hydraulic Expenses	Non-Distribution Expenses	Non-Distribution
4550	Generation Expense	Non-Distribution Expenses	Non-Distribution
4555	Miscellaneous Power Generation Expenses	Non-Distribution Expenses	Non-Distribution
4560	Rents	Non-Distribution Expenses	Non-Distribution
4565	Allowances for Emissions	Non-Distribution Expenses	Non-Distribution
4605	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4610	Maintenance of Structures	Non-Distribution Expenses	Non-Distribution
4615	Maintenance of Boiler Plant	Non-Distribution Expenses	Non-Distribution
4620	Maintenance of Electric Plant	Non-Distribution Expenses	Non-Distribution
4625	Maintenance of Reservoirs, Dams and Waterways	Non-Distribution Expenses	Non-Distribution
4630	Maintenance of Water Wheels, Turbines and Generators	Non-Distribution Expenses	Non-Distribution



**Appendix A.3: In Order of Account Number**

<b>USoA Account #</b>	<b>Account</b>	<b>Minimum Group</b>	<b>Functionalization</b>
4635	Maintenance of Generating and Electric Plant	Non-Distribution Expenses	Non-Distribution
4640	Maintenance of Miscellaneous Power Generation Plant	Non-Distribution Expenses	Non-Distribution
4705	Power Purchased	Power Supply Expenses (Working Capital)	Distribution
4708	Charges-WMS	Power Supply Expenses (Working Capital)	Distribution
4710	Cost of Power Adjustments	Power Supply Expenses (Working Capital)	Distribution
4712	Charges-One-Time	Power Supply Expenses (Working Capital)	Distribution
4714	Charges-NW	Power Supply Expenses (Working Capital)	Distribution
4715	System Control and Load Dispatching	Other Power Supply Expenses	Unclassified
4716	Charges-CN	Power Supply Expenses (Working Capital)	Distribution
4720	Other Expenses	Other Power Supply Expenses	Unclassified
4725	Competition Transition Expense	Other Power Supply Expenses	Unclassified
4730	Rural Rate Assistance Expense	Power Supply Expenses (Working Capital)	Distribution
4805	Operation Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4810	Load Dispatching	Non-Distribution Expenses	Non-Distribution
4815	Station Buildings and Fixtures Expenses	Non-Distribution Expenses	Non-Distribution
4820	Transformer Station Equipment - Operating Labour	Non-Distribution Expenses	Non-Distribution
4825	Transformer Station Equipment - Operating Supplies and Expense	Non-Distribution Expenses	Non-Distribution
4830	Overhead Line Expenses	Non-Distribution Expenses	Non-Distribution
4835	Underground Line Expenses	Non-Distribution Expenses	Non-Distribution
4840	Transmission of Electricity by Others	Non-Distribution Expenses	Non-Distribution
4845	Miscellaneous Transmission Expense	Non-Distribution Expenses	Non-Distribution
4850	Rents	Non-Distribution Expenses	Non-Distribution
4905	Maintenance Supervision and Engineering	Non-Distribution Expenses	Non-Distribution
4910	Maintenance of Transformer Station Buildings and Fixtures	Non-Distribution Expenses	Non-Distribution
4916	Maintenance of Transformer Station Equipment	Non-Distribution Expenses	Non-Distribution
4930	Maintenance of Towers, Poles and Fixtures	Non-Distribution Expenses	Non-Distribution
4935	Maintenance of Overhead Conductors and Devices	Non-Distribution Expenses	Non-Distribution
4940	Maintenance of Overhead Lines - Right of Way	Non-Distribution Expenses	Non-Distribution
4945	Maintenance of Overhead Lines - Roads and Trails Repairs	Non-Distribution Expenses	Non-Distribution
4950	Maintenance of Overhead Lines - Snow Removal from Roads and Trails	Non-Distribution Expenses	Non-Distribution
4960	Maintenance of Underground Lines	Non-Distribution Expenses	Non-Distribution
4965	Maintenance of Miscellaneous Transmission Plant	Non-Distribution Expenses	Non-Distribution
5005	Operation Supervision and Engineering	Operation (Working Capital)	Distribution
5010	Load Dispatching	Operation (Working Capital)	Distribution
5012	Station Buildings and Fixtures Expense	Operation (Working Capital)	Distribution
5014	Transformer Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5015	Transformer Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5016	Distribution Station Equipment - Operation Labour	Operation (Working Capital)	Distribution
5017	Distribution Station Equipment - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5020	Overhead Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5025	Overhead Distribution Lines & Feeders - Operation Supplies and Expenses	Operation (Working Capital)	Distribution
5030	Overhead Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5035	Overhead Distribution Transformers- Operation	Operation (Working Capital)	Distribution





**Appendix A.3: In Order of Account Number**

USoA Account #	Account	Minimum Group	Functionalization
5040	Underground Distribution Lines and Feeders - Operation Labour	Operation (Working Capital)	Distribution
5045	Underground Distribution Lines & Feeders - Operation Supplies & Expenses	Operation (Working Capital)	Distribution
5050	Underground Subtransmission Feeders - Operation	Operation (Working Capital)	Distribution
5055	Underground Distribution Transformers - Operation	Operation (Working Capital)	Distribution
5060	Street Lighting and Signal System Expense	Non-Distribution Expenses	Non-Distribution
5065	Meter Expense	Operation (Working Capital)	Distribution
5070	Customer Premises - Operation Labour	Operation (Working Capital)	Distribution
5075	Customer Premises - Materials and Expenses	Operation (Working Capital)	Distribution
5085	Miscellaneous Distribution Expense	Operation (Working Capital)	Distribution
5090	Underground Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5095	Overhead Distribution Lines and Feeders - Rental Paid	Operation (Working Capital)	Distribution
5096	Other Rent	Operation (Working Capital)	Distribution
5105	Maintenance Supervision and Engineering	Maintenance (Working Capital)	Distribution
5110	Maintenance of Buildings and Fixtures - Distribution Stations	Maintenance (Working Capital)	Distribution
5112	Maintenance of Transformer Station Equipment	Maintenance (Working Capital)	Distribution
5114	Maintenance of Distribution Station Equipment	Maintenance (Working Capital)	Distribution
5120	Maintenance of Poles, Towers and Fixtures	Maintenance (Working Capital)	Distribution
5125	Maintenance of Overhead Conductors and Devices	Maintenance (Working Capital)	Distribution
5130	Maintenance of Overhead Services	Maintenance (Working Capital)	Distribution
5135	Overhead Distribution Lines and Feeders - Right of Way	Maintenance (Working Capital)	Distribution
5145	Maintenance of Underground Conduit	Maintenance (Working Capital)	Distribution
5150	Maintenance of Underground Conductors and Devices	Maintenance (Working Capital)	Distribution
5155	Maintenance of Underground Services	Maintenance (Working Capital)	Distribution
5160	Maintenance of Line Transformers	Maintenance (Working Capital)	Distribution
5165	Maintenance of Street Lighting and Signal Systems	Non-Distribution Expenses	Non-Distribution
5170	Sentinel Lights - Labour	Non-Distribution Expenses	Non-Distribution
5172	Sentinel Lights - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5175	Maintenance of Meters	Maintenance (Working Capital)	Distribution
5178	Customer Installations Expenses- Leased Property	Non-Distribution Expenses	Non-Distribution
5185	Water Heater Rentals - Labour	Non-Distribution Expenses	Non-Distribution
5186	Water Heater Rentals - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5190	Water Heater Controls - Labour	Non-Distribution Expenses	Non-Distribution
5192	Water Heater Controls - Materials and Expenses	Non-Distribution Expenses	Non-Distribution
5195	Maintenance of Other Installations on Customer Premises	Non-Distribution Expenses	Non-Distribution
5205	Purchase of Transmission and System Services	Other Power Supply Expenses	Unclassified
5210	Transmission Charges	Other Power Supply Expenses	Unclassified
5215	Transmission Charges Recovered	Other Power Supply Expenses	Unclassified
5305	Supervision	Billing and Collection (Working Capital)	Distribution
5310	Meter Reading Expense	Billing and Collection (Working Capital)	Distribution
5315	Customer Billing	Billing and Collection (Working Capital)	Distribution
5320	Collecting	Billing and Collection (Working Capital)	Distribution
5325	Collecting- Cash Over and Short	Billing and Collection (Working Capital)	Distribution
5330	Collection Charges	Billing and Collection (Working Capital)	Distribution
5335	Bad Debt Expense	Bad Debt Expense (Working Capital)	Distribution
5340	Miscellaneous Customer Accounts Expenses	Billing and Collection (Working Capital)	Distribution
5405	Supervision	Community Relations (Working Capital)	Distribution
5410	Community Relations - Sundry	Community Relations (Working Capital)	Distribution
5415	Energy Conservation	Community Relations - CDM (Working Capital)	Distribution
5420	Community Safety Program	Community Relations (Working Capital)	Distribution
5425	Miscellaneous Customer Service and Informational Expenses	Community Relations (Working Capital)	Distribution



Appendix A.3: In Order of Account Number

USoA Account #	Account	Minimum Group	Functionalization
5505	Supervision	Other Distribution Expenses	Distribution
5510	Demonstrating and Selling Expense	Other Distribution Expenses	Distribution
5515	Advertising Expense	Advertising Expenses	Distribution
5520	Miscellaneous Sales Expense	Other Distribution Expenses	Distribution
5605	Executive Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5610	Management Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5615	General Administrative Salaries and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5620	Office Supplies and Expenses	Administrative and General Expenses (Working Capital)	Distribution
5625	Administrative Expense Transferred Credit	Administrative and General Expenses (Working Capital)	Distribution
5630	Outside Services Employed	Administrative and General Expenses (Working Capital)	Distribution
5635	Property Insurance	Insurance Expense (Working Capital)	Distribution
5640	Injuries and Damages	Administrative and General Expenses (Working Capital)	Distribution
5645	Employee Pensions and Benefits	Administrative and General Expenses (Working Capital)	Distribution
5650	Franchise Requirements	Administrative and General Expenses (Working Capital)	Distribution
5655	Regulatory Expenses	Administrative and General Expenses (Working Capital)	Distribution
5660	General Advertising Expenses	Advertising Expenses	Distribution
5665	Miscellaneous General Expenses	Administrative and General Expenses (Working Capital)	Distribution
5670	Rent	Administrative and General Expenses (Working Capital)	Distribution
5675	Maintenance of General Plant	Administrative and General Expenses (Working Capital)	Distribution
5680	Electrical Safety Authority Fees	Administrative and General Expenses (Working Capital)	Distribution
5685	Independent Market Operator Fees and Penalties	Other Power Supply Expenses (Working Capital)	Non-Distribution
5705	Amortization Expense - Property, Plant, and Equipment	Amortization of Assets	Distribution
5710	Amortization of Limited Term Electric Plant	Amortization of Assets	Distribution
5715	Amortization of Intangibles and Other Electric Plant	Amortization of Assets	Distribution
5720	Amortization of Electric Plant Acquisition Adjustments	Other Amortization - Unclassified	Unclassified
5725	Miscellaneous Amortization	Other Amortization - Unclassified	Unclassified
5730	Amortization of Unrecovered Plant and Regulatory Study Costs	Amortization of Assets	Distribution
5735	Amortization of Deferred Development Costs	Amortization of Assets	Distribution
5740	Amortization of Deferred Charges	Amortization of Assets	Distribution
6005	Interest on Long Term Debt	Interest Expense - Unclassified	Unclassified
6010	Amortization of Debt Discount and Expense	Interest Expense - Unclassified	Unclassified
6015	Amortization of Premium on Debt Credit	Interest Expense - Unclassified	Unclassified
6020	Amortization of Loss on Reacquired Debt	Interest Expense - Unclassified	Unclassified
6025	Amortization of Gain on Reacquired Debt--Credit	Interest Expense - Unclassified	Unclassified
6030	Interest on Debt to Associated Companies	Interest Expense - Unclassified	Unclassified
6035	Other Interest Expense	Interest Expense - Unclassified	Unclassified
6040	Allowance for Borrowed Funds Used During Construction--Credit	Interest Expense - Unclassified	Unclassified
6042	Allowance For Other Funds Used During Construction	Interest Expense - Unclassified	Unclassified
6045	Interest Expense on Capital Lease Obligations	Interest Expense - Unclassified	Unclassified
6105	Taxes Other Than Income Taxes	Other Distribution Expenses	Distribution



**Appendix A.3: In Order of Account Number**

<b>USoA Account #</b>	<b>Account</b>	<b>Minimum Group</b>	<b>Functionalization</b>
6110	Income Taxes	Income Tax Expense - Unclassified	Unclassified
6115	Provision for Future Income Taxes	Income Tax Expense - Unclassified	Unclassified
6205	Donations	Charitable Contributions	Distribution
6210	Life Insurance	Insurance Expense (Working Capital)	Distribution
6215	Penalties	Other Distribution Expenses	Distribution
6225	Other Deductions	Other Distribution Expenses	Distribution
6305	Extraordinary Income	Unclassified Expenses	Unclassified
6310	Extraordinary Deductions	Unclassified Expenses	Unclassified
6315	Income Taxes, Extraordinary Items	Unclassified Expenses	Unclassified
6405	Discontinues Operations - Income/ Gains	Unclassified Expenses	Unclassified
6410	Discontinued Operations - Deductions/ Losses	Unclassified Expenses	Unclassified
6415	Income Taxes, Discontinued Operations	Unclassified Expenses	Unclassified





## Revenue Requirement Summary in terms of Minimum Groupings

### REVENUE MODEL

Service Revenue Requirement =	Cost of Capital * ( <b>Net Fixed Distribution Assets</b> + 15% of <b>Working Capital Calculation</b> )	
	PLUS <b>Distribution Expense</b>	
	PLUS calculated PILs	Provided by applicant in the rate application
Base Revenue Requirement =	Service Revenue Requirement	
	LESS <b>Revenue Offsets</b>	
	LESS CDM Operating Expenses	Provided by applicant in the rate application

### Definitions of Revenue Requirement Components

#### NET FIXED DISTRIBUTION ASSETS:

Total Distribution Assets LESS Accumulated Amortization

#### TOTAL DISTRIBUTION ASSETS:

Land and Buildings	}	See Appendix A.1 for Definitions of Minimum Groupings
TS Primary Above 50		
DS		
Poles, Wires		
Line Transformers		
Services and Meters		
General Plant		
Equipment		
IT Assets		
CDM Expenditures & Recoveries		
Other Distribution Assets		
Contributions and Grants		
Less:		
Accumulated Amortization		

#### WORKING CAPITAL CALCULATION:

##### COST OF POWER

Power Supply Expenses (Working Capital)

Plus:

##### EXPENSES

Operation (Working Capital)	}	See Appendix A.1 for Definitions of Minimum Groupings
Maintenance (Working Capital)		
Billing and Collection (Working Capital)		
Community Relations (Working Capital)		
Community Relations - CDM (Working Capital)		
Administrative and General Expenses (Working Capital)		
Insurance Expense (Working Capital)		
Bad Debt Expense (Working Capital)		



Revenue Requirement Summary in terms of Minimum Groupings

**DISTRIBUTION EXPENSES:**

Operation (Working Capital)  
Maintenance (Working Capital)  
Billing and Collection (Working Capital)  
Community Relations (Working Capital)  
Community Relations - CDM (Working Capital)  
Administrative and General Expenses (Working Capital)  
Insurance Expense (Working Capital)  
Bad Debt Expense (Working Capital)  
Advertising Expenses  
Charitable Contributions  
Other Distribution Expenses  
Amortization of Assets



See Appendix A.1 for  
Definitions of Minimum Groupings

**REVENUE OFFSETS:**

Specific Service Charges  
Late Payment Charges  
Other Distribution Revenue  
Other Income & Deductions  
and  
Subaccounts in Account 4080

Calculated Amount substituted for 2004 amount  
See Appendix A.1 for Definitions of Minimum Groupings  
See Appendix A.1 for Definitions of Minimum Groupings  
See Appendix A.1 for Definitions of Minimum Groupings  
  
Provided by applicant in the rate application

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Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10	INTRO	This Step	vbInfo		The THIS STEP Button is the starting point for each sheet, giving instruction relevant to the particular sheet .	2006 EDR MODEL(10)
11	INTRO	Next	vbYesNoCancel		The Next Button will navigate to the next applicable sheet after selected verification on the current sheet. The THIS STEP Button on the new sheet will be automatically invoked as the new sheet is activated.	2006 EDR MODEL(11)
					Continue to Model Overview (i.e., the Next Sheet)?	
11.1				Yes		2006 EDR MODEL(11.1)
11.2				No		2006 EDR MODEL(11.2)
20	MODEL OVERVIEW	This Step	vbInfo		MODEL OVERVIEW:  This Model Overview contains links to each sheet in the Model. Click a shaded areas to navigate directly to sheet. Use the Next Button to start at the beginning with sheet "INPUT 1 (General)". Continue to Next Sheet.	2006 EDR MODEL(20)
21	MODEL OVERVIEW	Next	vbYesNoCancel			2006 EDR MODEL(21)
21.1				Yes		2006 EDR MODEL(21.1)
21.2				No		2006 EDR MODEL(21.2)
103	1-1 GENERAL (Input)	Input	vbYesNoCancel		You can use this Model to enter the various adjustments as set out in the Handbook . In particular your can:  1. Enter all Tier 1 adjustments that are applicable.  OR  2. Enter all Tier 1 adjustments that are applicable and enter Tier 2 adjustments.  OR  3. Enter no adjustments.  Use YES if you will be submitting your application with UNADJUSTED amounts.  (Use NO if you will be making Tier 1 and possibly Tier 2 adjustments.)	2006 EDR MODEL(103)
103.1				Yes	The ADJ sheets will continue to appear in the Model but the input columns/rows have been hidden that are not applicable to an unadjusted application.  Please note, however, that the adjustments in sheet "ADJ 5 (Specific Distrib Exp)" are applicable to every application and must be made. In addition item 6 of ADJ1 (Normalized Cost of Power) and item 5 of ADJ3 (LowVoltage Wheeling) should be made as applicable.	2006 EDR MODEL(103.1)
103.2				No		2006 EDR MODEL(103.2)
103.9	macros ADJ 1a and ADJ2 and 2-2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that the Option to use unadjusted amounts in the application was selected.  Please confirm that UNADJUSTED amounts will be used for this Application?  Use "YES" to continue and use UNADJUSTED amounts.  Use "NO" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet (Note that if you select to enter adjustments you must enter all applicable Tier 1 Adjustments. Amounts cannot be adjusted selectively.)	2006 EDR MODEL(103.9)
103.91				Yes		2006 EDR MODEL(103.91)
103.92				No		2006 EDR MODEL(103.92)
105	1-1 GENERAL (Input)	Input	vbYesNoCancel		Tier 2 Adjustments are not mandatory. However, all applicable Tier 1 Adjustments must be made if Tier 2 Adjustment are also being made.  Are there any Tier 2 Adjustments for this application?	2006 EDR MODEL(105)
105.1				Yes		2006 EDR MODEL(105.1)
105.2				No		2006 EDR MODEL(105.2)
105.9	macros INPUT 1a and INPUT 2		vbYesNoCancel		Sheet "1-1 GENERAL (Input)" indicates that Tier 2 Adjustments are not applicable to this Application ...  Please confirm - are there any TIER 2 ADJUSTMENTS for this Application?  Use "YES" to update the response on Sheet "1-1 GENERAL (Input)" -- you will then need to return to this sheet  Use "NO" to continue to the Next Sheet without making any Tier 2 Adjustments	2006 EDR MODEL(105.9)
105.91				Yes		2006 EDR MODEL(105.91)
105.92				No		2006 EDR MODEL(105.92)
110	1-1 GENERAL (Input)	Input	vbYesNoCancel		Are you required to change your rate structure for Unmetered Scattered Loads? (Handbook 10.2)  (for information only - answer given does not impact Model)	2006 EDR MODEL(110)
110.1				Yes		2006 EDR MODEL(110.1)
110.2				No		2006 EDR MODEL(110.2)

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
115	1-1 GENERAL (Input)	Input	vbYesNoCancel	Do you give an allowance for Transformer Ownership? (Handbook 10.4)  (for information only - answer given does not impact Model)	2006 EDR MODEL(115)
115.1			Yes		2006 EDR MODEL(115.1)
115.2			No		2006 EDR MODEL(115.2)
120	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application involve different rates for similar customers in different services territories?  (The Model can accommodate up to four within a class description.)	2006 EDR MODEL(120)
120.1			Yes		2006 EDR MODEL(120.1)
120.2			No		2006 EDR MODEL(120.2)
121	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does the application request harmonization?	2006 EDR MODEL(121)
121.1			Yes	Please refer to the Model instructions for explanation of how to use the Model to assist with harmonization of rates accross service territories.	2006 EDR MODEL(121.1)
121.2			No		2006 EDR MODEL(121.2)
122	1-1 GENERAL (Input)	Input	vbYesNoCancel	Warning: You are reducing the number of service territories. Before continuing, please ensure to clear any classes marked on Sheet 6-1 that will no longer be relevant.  Continue?	2006 EDR MODEL(122)
122.1			Yes		2006 EDR MODEL(122.1)
122.2			No		2006 EDR MODEL(122.2)
125	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application apply for revised Retail Transmission Rates - NETWORK as disclosed on Sheet 10-3?	2006 EDR MODEL(125)
125.1			Yes		2006 EDR MODEL(125.1)
125.2			No		2006 EDR MODEL(125.2)
126	1-1 GENERAL (Input)	Input	vbYesNoCancel	Does this application apply for revised Retail Transmission Rates - CONNECTION as disclosed on Sheet 10-3?	2006 EDR MODEL(126)
126.1			Yes		2006 EDR MODEL(126.1)
126.2			No		2006 EDR MODEL(126.2)
1010	1-1 GENERAL (Input)	This Step	vblInfo	1-1 GENERAL (Input):	2006 EDR MODEL(1010)
1020	1-1 GENERAL (Input)	Next	vblInfo	Please complete all shaded areas. Please complete all shaded areas before continuing. (Note that you will be able to update the information at any time.)	2006 EDR MODEL(1020)
2010	2-1 TRIAL BALANCE DATA (Input)	This Step	vbYesNoCancel	2-1 TRIAL BALANCE DATA (Input):  Do you want to enter detailed account balances? (Minimum information groupings and summary data will be calculated in the sections below the detail area.)  You have two OPTIONS:  1a. ENTER DETAIL  Enter account balances at the USofA level of detail. Please note that detailed account information is not required and can be cleared before submitting the application.  1b. CLEAR DETAIL BEFORE SUBMITTING (Optional)  Enter the detailed information then use the special procedure to clear the detail before submitting the application and automatically replace the formulas that calculate and display the summary information with "values".  2. ENTER DIRECTLY TO SUMMARY  Enter summary information directly as values, overwriting the spreadsheet formulas on Sheet "2-2 UNADJUSTED ACCOUNTING DATA" (Not Recommended)  Do you want to enter detailed trial balance accounts (Recommended)?	2006 EDR MODEL(2010)
2011			Yes		2006 EDR MODEL(2011)
2012			No	Summary range has been unprotected to allow values entered directly as groupings. Repeat this command to enter detailed information instead.	2006 EDR MODEL(2012)
2020	2-1 TRIAL BALANCE DATA (Input)	Next	vbYesNoCancel	WARNING: Any amount you enter directly as a grouped amount will be permanent (i.e., grouping formula will be lost) Are you finished entering trial balance amounts?	2006 EDR MODEL(2020)
2021			Yes		2006 EDR MODEL(2021)
2022			No		2006 EDR MODEL(2022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
2030	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The top of this Sheet reflects the detailed account information entered on Sheet (i.e., "2-1 TRIAL BALANCE DATA (Input)").</p> <p>PLEASE NOTE, the Model automatically assigns a USoA account to "Unclassified", "Non-Distribution" or "Distribution". Only those assigned to "Distribution" affect the Revenue Requirement and rate calculations. However, if necessary, adjustments to the "Distribution" split can be achieved by entries in Column C on the subsequent sheet "2-4 ADJUSTED ACCOUNTING DATA". Please pay particular attention to accounts 5030, 5050, 5120, 5125, 5145, and 5150, which have been defaulted to be eligible "Utility Only" expense and may need to be reassigned (e.g., for amounts related to greater than 50 kV).</p> <p>(Contd ...)</p>	2006 EDR MODEL(2030)
2031	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>Below the detail is a roll-up of the detailed account information into "Minimum Reporting Requirement" granules (YELLOW area). Use the Show Groups button to highlight the groupings used.</p> <p>(Contd ...)</p>	2006 EDR MODEL(2031)
2032	2-2 UNADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-2 UNADJUSTED ACCOUNTING DATA:</p> <p>The bottom section of this sheet (BLUE area) provides the Summary Financial Information, which is used in subsequent rate calculations.</p>	2006 EDR MODEL(2032)
2040	2-2 UNADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		<p>The next series of sheets capture the various adjustments to the Rate Base and to Distribution Expenses.</p> <p>Proceed to enter these adjustments?</p>	2006 EDR MODEL(2040)
2041 2042				Yes No		2006 EDR MODEL(2041) 2006 EDR MODEL(2042)
3010	ADJ 1 (RateBase -Tier 1)	This Step	vbInfo		<p>ADJ 1 (RateBase -Tier 1):</p> <p>This Sheet summaries all Tier 1 and other adjustments related to the Rate Base.</p> <p>Adjustments related to "Retirements without replacement" and "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 1a. All other Tier Adjustments to the Rate Base are entered directly on this sheet.</p> <p>Note that adjustments to Amortization expense that are directly related to adjustments to the Rate Base can be entered on sheet ADJ 3a (Distribution Expenses -Tier 1)</p>	2006 EDR MODEL(3010)
3020	ADJ 1 (RateBase -Tier 1)	Next	vbYesNoCancel		<p>Do you have any "Retirements without replacement" or "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 1a)?</p>	2006 EDR MODEL(3020)
3021			vbInfo	Yes		2006 EDR MODEL(3021)
3022			vbInfo	No		2006 EDR MODEL(3022)
3022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to the Rate Base?	2006 EDR MODEL(3022.1)
3022.11				Yes		2006 EDR MODEL(3022.11)
3022.12				No		2006 EDR MODEL(3022.12)
3030	ADJ 1a (RateBase - Tier 1)	This Step	vbInfo		<p>ADJ 1a (RateBase -Tier 1):</p> <p>Enter adjustments to the Rate Base related to "Retirements without replacement" and "Non-routine/unusual adjustments".</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3030)
3040	ADJ 1a (RateBase - Tier 1)	Next	vbYesNoCancel		<p>Continue to next sheet?</p> <p>Hit "No" to return to ADJ 1a to review all Tier 1 Adjustments to the Rate Base.</p>	2006 EDR MODEL(3040)
3041				Yes		2006 EDR MODEL(3041)
3042				No		2006 EDR MODEL(3042)
3050	ADJ 2 (RateBase Tier 2)	This Step	vbInfo		<p>ADJ 2 (RateBase Tier 2):</p> <p>This sheet records Tier 2 adjustments to the Rate Base.</p> <p>Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.</p>	2006 EDR MODEL(3050)
3051				Yes		2006 EDR MODEL(3051)
3052				No		2006 EDR MODEL(3052)
3060	ADJ 2 (RateBase Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(3060)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
3061				Yes		2006 EDR MODEL(3061)
3062				No		2006 EDR MODEL(3062)
4010	ADJ 3 (Distrib Exp - Tier 1)	This Step	vbInfo		ADJ 3 (Distrib Exp -Tier 1):  This Sheet summaries all Tier 1 adjustments related to Distribution Expenses.  Adjustments related to "Non-routine/unusual adjustments" will be entered as a Next Step on Sheet ADJ 3a.  Adjsutments to Amortization related Tier 1 adjustments to the Rate Base (ADJ 1) will be entered on ADJ 3b.  All other Tier Adjustments to Distribution Expenses are entered directly on this sheet Do you have any "Non-routine/ unusual adjustments" to be entered (Sheet ADJ 3a)?	2006 EDR MODEL(4010)
4020	ADJ 3 (Distrib Exp - Tier 1)	Next	vbYesNoCancel			2006 EDR MODEL(4020)
4021				Yes		2006 EDR MODEL(4021)
4022				No		2006 EDR MODEL(4022)
4022.1			vbYesNoCancel		Are you finished entering Tier 1 Adjustments to Distribution Expenses?	2006 EDR MODEL(4022.1)
4022.11				Yes		2006 EDR MODEL(4022.11)
4022.12				No		2006 EDR MODEL(4022.12)
4030	ADJ 3a (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3a (Distrib Exp Tier 1):  Enter Distribution Expense adjustments related to "Non-routine/unusual adjustments".  Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed. Continue to next sheet (Amortization adjustments related to Tier1 adjustments)?	2006 EDR MODEL(4030)
4040	ADJ 3a (Distrib Exp Tier 1)	Next	vbYesNoCancel		Hit "No" to return to Sheet ADJ3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4040)
4041				Yes		2006 EDR MODEL(4041)
4042				No		2006 EDR MODEL(4042)
4043	ADJ 3b (Distrib Exp Tier 1)	This Step	vbInfo		ADJ 3b (Tier 1 Amortization)	2006 EDR MODEL(4043)
4046	ADJ 3b (Distrib Exp Tier 1)	Next	vbYesNoCancel		Continue to next sheet?  Hit "No" to return to Sheet ADJ 3 to review all Tier 1 Adjustments to Distribution Expenses.	2006 EDR MODEL(4046)
4047				Yes		2006 EDR MODEL(4047)
4048				No		2006 EDR MODEL(4048)
4050	ADJ 4 (Distrib Exp - Tier 2)	This Step	vbInfo		ADJ 4 (Distrib Exp -Tier 2):  This sheet records Tier 2 adjustments to Distribution Expenses.  Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed.	2006 EDR MODEL(4050)
4051				Yes		2006 EDR MODEL(4051)
4052				No		2006 EDR MODEL(4052)
4060	ADJ 4 (Distrib Exp - Tier 2)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(4060)
4061				Yes		2006 EDR MODEL(4061)
4062				No		2006 EDR MODEL(4062)
5010	ADJ 5 (Specific Distrib Exp)	This Step			ADJ 5 (Specific Distrib Exp)	2006 EDR MODEL(5010)
5020	ADJ 5 (Specific Distrib Exp)	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(5020)
5021				Yes		2006 EDR MODEL(5021)
5022				No		2006 EDR MODEL(5022)
6010	ADJ 6 (Revenue -Tier 1)	This Step	vbInfo		ADJ 6 (Revenue -Tier 1):  This sheet records Tier 1 adjustments to Revenue Amounts.  Note that adjustments must be greater than the materiality threshold (see calculation below the detailed accounts). The Model identifies any amounts entered that are below the materiality threshold and which should be removed. Continue to next sheet?	2006 EDR MODEL(6010)
6020	ADJ 6 (Revenue -Tier 1)	Next	vbYesNoCancel			2006 EDR MODEL(6020)
6021				Yes		2006 EDR MODEL(6021)
6022				No		2006 EDR MODEL(6022)



Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
7010	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-4 ADJUSTED ACCOUNTING DATA:</p> <p>This sheet summarizes the various adjustments to accounting data for purpose of the rate calculations. Use the All Columns button on the left side of the screen to view the individual adjustments.</p> <p>If the automatic split between utility and Non-Distribution from sheet "2-2 UNADJUSTED ACCOUNTING DATA" needs to be corrected, enter the adjustment directly on this sheet using column E and provide an explanation with the application. The total of the adjustment column must add to zero with an increase/decrease in a distribution account offset by a decrease/increase in a Non-Distribution account of the same amount.</p> <p>(Contd ...)</p>	2006 EDR MODEL(7010)
7011	2-4 ADJUSTED ACCOUNTING DATA	This Step	vbInfo		<p>2-4 ADJUSTED ACCOUNTING DATA:</p> <p>Examples of adjusting Distribution/Non-Distribution split:</p> <p>The Model defaults USoA account "5725-Miscellaneous Amortization" as Non-Distribution. If the trial balance amount includes \$10,000 that is a distribution expense, then in column "E" type \$10,000 against account "5705-Amortization Expense - Property Plant and Equipment" to increase distribution expenses and type "minus" \$10,000 against accounts "5725-Miscellaneous Amortization" to reduce Non-Distribution expenses.</p> <p>The Model defaults USoA account "1990-Other Tangible Property" as a distribution asset. If the trial balance amounts includes \$1,000,000 that are not distribution assets, then correct the split using column "E" - type "minus" \$1,000,000 in distribution account "1990-Other Tangible Property" and type \$1,000,000 "2070-Other Utility Plant", distribution assets account, to balance the entry.</p>	2006 EDR MODEL(7011)
7020	2-4 ADJUSTED ACCOUNTING DATA	Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7020)
7021				Yes		2006 EDR MODEL(7021)
7022				No		2006 EDR MODEL(7022)
7030	2-5 Capital Expenditures Sch 4-1	This Step	vbInfo		<p>2-5 Capital Expenditures Sch 4-1:</p> <p>To assist with identifying material items, year over year changes in asset accounts which are over materiality are highlighted in the "detail" area at the top of the sheet.</p>	2006 EDR MODEL(7030)
7035		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7035)
7036				Yes		2006 EDR MODEL(7036)
7037				No		2006 EDR MODEL(7037)
7040	2-6 OTH (Employee Compensation	This Step	vbInfo		2-6 OTH (Employee Compensation	2006 EDR MODEL(7040)
7045		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(7045)
7046				Yes		2006 EDR MODEL(7046)
7047				No		2006 EDR MODEL(7047)
8010	3-1 RATE BASE	This Step	vbInfo		3-1 RATE BASE	2006 EDR MODEL(8010)
8020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8020)
8021				Yes		2006 EDR MODEL(8021)
8022				No		2006 EDR MODEL(8022)
8030	3-2 COST OF CAPITAL (Input)	This Step	vbInfo		3-2 COST OF CAPITAL (Input)	2006 EDR MODEL(8030)
8040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8040)
8041				Yes		2006 EDR MODEL(8041)
8042				No		2006 EDR MODEL(8042)
8050	3-3 CAPITAL STRUCTURE (Input)	This Step	vbInfo		3-3 CAPITAL STRUCTURE (Input)	2006 EDR MODEL(8050)
8060		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8060)
8061				Yes		2006 EDR MODEL(8061)
8062				No		2006 EDR MODEL(8062)
8070	3-4 WEIGHTED DEBT COST (Input)	This Step	vbInfo		3-4 WEIGHTED DEBT COST (Input)	2006 EDR MODEL(8070)
8080		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(8080)
8081				Yes		2006 EDR MODEL(8081)
8082				No		2006 EDR MODEL(8082)
9010	4-1 DATA for PILS MODEL	This Step	vbInfo		4-1 DATA for PILS MODEL	2006 EDR MODEL(9010)
9020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9020)
9021				Yes		2006 EDR MODEL(9021)
9022				No		2006 EDR MODEL(9022)
9030	4-2 OUTPUT from PILS MODEL	This Step	vbInfo		4-2 OUTPUT from PILS MODEL	2006 EDR MODEL(9030)
9040		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(9040)
9041				Yes		2006 EDR MODEL(9041)
9042				No		2006 EDR MODEL(9042)
10010	5-1 SERVICE REVENUE REQUIREMENT	This Step	vbInfo		5-1 SERVICE REVENUE REQUIREMENT	2006 EDR MODEL(10010)
10020		Next	vbYesNoCancel		Continue to next sheet?	2006 EDR MODEL(10020)
10021				Yes		2006 EDR MODEL(10021)
10022				No		2006 EDR MODEL(10022)

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
10030	5-2 SPECIFIC SERV CHRGs (Input)	This Step	vbInfo		5-2 SPECIFIC SERV CHRGs (Input)	2006 EDR MODEL(10030)
10040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10040)
10041				No		2006 EDR MODEL(10041)
10042						2006 EDR MODEL(10042)
10050	5-3 OTHER REGULTD CHRGs (Input)	This Step	vbInfo		5-3 OTHER REGULTD CHRGs (Input)	2006 EDR MODEL(10050)
10060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10060)
10061				No		2006 EDR MODEL(10061)
10062						2006 EDR MODEL(10062)
10070	5-4 CDM (Input)	This Step	vbInfo		5-4 CDM (Input)	2006 EDR MODEL(10070)
10080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(10080)
10081				No		2006 EDR MODEL(10081)
10082						2006 EDR MODEL(10082)
10090	5-5 BASE REVENUE REQUIREMENT	This Step	vbInfo		5-5 BASE REVENUE REQUIREMENT	2006 EDR MODEL(10090)
11000		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(11000)
11001				No		2006 EDR MODEL(11001)
11002						2006 EDR MODEL(11002)
50010	6-1 CUSTOMER CLASSES (Input)	This Step	vbInfo		6-1 CUSTOMER CLASSES (Input):	2006 EDR MODEL(50010)
50020	6-1 CUSTOMER CLASSES (Input)	Next	vbYesNoCancel		Subsequent sheets will display only customer classes as indicated on this sheet. (If you need to update the customer classes at a later time, return to this sheet and use Next button again to update which customer classes appear on subsequent sheets.)	2006 EDR MODEL(50020)
50021				Yes		2006 EDR MODEL(50021)
50022				No		2006 EDR MODEL(50022)
50030		This Step	vbInfo		6-2 DEMAND, RATES (Input)	2006 EDR MODEL(50030)
50040	6-2 DEMAND, RATES (Input)	Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(50040)
50041				No		2006 EDR MODEL(50041)
50042						2006 EDR MODEL(50042)
50050	6-3 Trfmr Ownership (Input)	This Step	vbInfo		6-3 Trfmr Ownership (Input)	2006 EDR MODEL(50050)
50060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(50060)
50061				No		2006 EDR MODEL(50061)
50062						2006 EDR MODEL(50062)
70010	7-1 ALLOCATION - Base Rev. Req.	This Step	vbInfo		7-1 ALLOCATION - Base Rev. Req.	2006 EDR MODEL(70010)
70020		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70020)
70021				No		2006 EDR MODEL(70021)
70022						2006 EDR MODEL(70022)
70030	7-2 ALLOCATION - LV-Wheeling	This Step	vbInfo		7-2 ALLOCATION - LV-Wheeling	2006 EDR MODEL(70030)
70040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70040)
70041				No		2006 EDR MODEL(70041)
70042						2006 EDR MODEL(70042)
70050	7-3 ALLOCATION - CDM (Input)	This Step	vbInfo		7-3 ALLOCATION - CDM (Input)	2006 EDR MODEL(70050)
70060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70060)
70061				No		2006 EDR MODEL(70061)
70062						2006 EDR MODEL(70062)
70070	7-4 ALLOCATION - Reg A. (Input)	This Step	vbInfo		7-4 ALLOCATION - Reg A. (Input)	2006 EDR MODEL(70070)
70080		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(70080)
70081				No		2006 EDR MODEL(70081)
70082						2006 EDR MODEL(70082)
80010	8-1 RATES - BASE REV. REQ.	This Step	vbInfo		8-1 RATES - BASE REV. REQ.	2006 EDR MODEL(80010)
80015		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80015)
80016				No		2006 EDR MODEL(80016)
80017						2006 EDR MODEL(80017)
80020	8-2 RATES - LV-Wheeling	This Step	vbInfo		8-2 RATES - LV-Wheeling	2006 EDR MODEL(80020)
80025		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80025)
80026				No		2006 EDR MODEL(80026)
80027						2006 EDR MODEL(80027)
80030	8-3 RATES - CDM	This Step	vbInfo		8-3 RATES - CDM	2006 EDR MODEL(80030)
80040		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80040)
80041				No		2006 EDR MODEL(80041)
80042						2006 EDR MODEL(80042)
80050	8-4 RATE RIDERS - Reg. Assets	This Step	vbInfo		8-4 RATE RIDERS -Reg. Assets	2006 EDR MODEL(80050)
80060		Next	vbYesNoCancel	Yes	Continue to next sheet?	2006 EDR MODEL(80060)
80061				No		2006 EDR MODEL(80061)
80062						2006 EDR MODEL(80062)
80070	8-5 DISTRIBUTION RATES	This Step	vbInfo		8-5 DISTRIBUTION RATES	2006 EDR MODEL(80070)
					This Sheet summarizes distribution rates calculated by the Model.	
					Enter amounts in columns R, S and T to override the calculated rates. Direct mitigation can also be accomplished by changing (i.e., lowering) the proposed Return on Equity percentage entered in cell E30 of Sheet 3-2.	

Button Control Number	Sheet	Button (as displayed)	Message Type		Message Displayed	Title Displayed
80080 80081 80082		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(80080) 2006 EDR MODEL(80081) 2006 EDR MODEL(80082)
80090	8-6 RETAIL TRANSM RATES (Input)	This Step	vbInfo		8-6 RETAIL TRANSM RATES (Input)	2006 EDR MODEL(80090)
80100 80101 80102		Next	vbYesNoCancel	Yes No	Continue to next sheet?	2006 EDR MODEL(80100) 2006 EDR MODEL(80101) 2006 EDR MODEL(80102)
81010	8-7 OTHER CHGS, COMMOD (Input)	This Step	vbInfo		8-7 OTHER CHGS, COMMOD (Input)	2006 EDR MODEL(81010)
81020 81021 81022		Next	vbYesNoCancel	Yes No	Amounts entered on this sheet are used in the Bill Impacts schedules (Sheets 9-1 and 9-2).  Loss adjustment factors entered starting at row 124 are carried forward to the Rates Schedule (Sheet 10-2). Factors entered at the top of the sheet are used for the Bill Impacts. Continue to next sheet?	2006 EDR MODEL(81020) 2006 EDR MODEL(81021) 2006 EDR MODEL(81022)
90010	9-1 BILL IMPACTS	This Step	vbYesNoCancel		9-1 BILL IMPACTS	2006 EDR MODEL(90010)
90011 90012 90020 90021 90022		Next	vbYesNoCancel	Yes No	It will take a few moments to set up the impacts for each class, apply filters, and recalculate.  The view will return to the first customer class after all calculations are complete.  Continue?	2006 EDR MODEL(90011) 2006 EDR MODEL(90012) 2006 EDR MODEL(90020) 2006 EDR MODEL(90021) 2006 EDR MODEL(90022)
90030 90040 90041 90042	9-2 BILL IMPACTS %	This Step Next	vbInfo vbYesNoCancel	Yes No	9-2 BILL IMPACTS % Continue to next sheet?	2006 EDR MODEL(90030) 2006 EDR MODEL(90040) 2006 EDR MODEL(90041) 2006 EDR MODEL(90042)
90045.1 90045.2 90046 90046.1 90046.2	9-1ALT BILL IMPACTS	This Step Next	vbYesNoCancel vbYesNoCancel	Yes No	9-1ALT BILL IMPACTS  It will take a few moments to set up the impacts for each class, apply filters, and recalculate.  The view will return to the first customer class after all calculations are complete.  Continue?	2006 EDR MODEL(90045)     2006 EDR MODEL(90045.1) 2006 EDR MODEL(90045.2) 2006 EDR MODEL(90046) 2006 EDR MODEL(90046.1) 2006 EDR MODEL(90046.2)
90047 90048 90048.1 90048.2	9-2ALT BILL IMPACTS %	This Step Next	vbInfo vbYesNoCancel	Yes No	9-2ALT BILL IMPACTS % Continue to next sheet?	2006 EDR MODEL(90047) 2006 EDR MODEL(90048) 2006 EDR MODEL(90048.1) 2006 EDR MODEL(90048.2)
90050 90060 90061 90062	10-1 RATES SCHEDULE (Part 1)	This Step Next	vbInfo vbYesNoCancel	Yes No	10-1 RATES SCHEDULE (Part 1) Continue to next sheet?	2006 EDR MODEL(90050) 2006 EDR MODEL(90060) 2006 EDR MODEL(90061) 2006 EDR MODEL(90062)
90070 90080 90081 90082	10-2 RATES SCHEDULE (Part 2)	This Step Next	vbInfo vbYesNoCancel	Yes No	10-2 RATES SCHEDULE (Part 2) Continue to next sheet?	2006 EDR MODEL(90070) 2006 EDR MODEL(90080) 2006 EDR MODEL(90081) 2006 EDR MODEL(90082)
90085 90086 90087 90088	10-3 RATES SCHEDULE (Part 3)	This Step Next	vbInfo vbYesNoCancel	Yes No	10-3 RATES SCHEDULE (Part 3) Continue to next sheet?	2006 EDR MODEL(90085) 2006 EDR MODEL(90086) 2006 EDR MODEL(90087) 2006 EDR MODEL(90088)
90090 90100 90101 90102	10-4 DISTR. RATES - RECONCILED	This Step Next	vbInfo vbYesNoCancel	Yes No	10-4 DISTR. RATES - RECONCILED Continue to next sheet? This is the last sheet.	2006 EDR MODEL(90090) 2006 EDR MODEL(90100) 2006 EDR MODEL(90101) 2006 EDR MODEL(90102)
						2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL() 2006 EDR MODEL()

Button Control Number	Sheet	Button (as displayed)	Message Type	Message Displayed	Title Displayed
99910	Ctl-Shift-X		vBYesNoCancel	<p>THIS MACRO SHOULD ONLY BE RUN AS THE FINAL STEP BEFORE SUBMITTING THE APPLICATION.</p> <p>Before proceeding to clear the detail:</p> <ol style="list-style-type: none"> <li>1. save the Model (File-Save)</li> <li>2. save the model again using a different name (File SaveAs) - e.g., EDR2006with_detail_cleared.xls"</li> </ol> <p>Use "Yes" if Model is saved and you are ready to proceed.</p>	2006 EDR MODEL(99910)
99911				Confirm, are you ready to proceed to permanently clear the detailed data from this file?	2006 EDR MODEL(99911)
99912				skip message	2006 EDR MODEL(99912)

ADJ 1a (Rate Base -Tier 1) ADJ 2 (Rate Base -Tier 2)	ADJ 3a (Distrib Exp -Tier 1) ADJ 4 (Distrib Exp -Tier 2)	ADJ 6 (Revenue -Tier 1)	for Sheet re. Sch. 4-1		Sheets with Customer Classes (except 7-3a)		6-1				10-1	6-2 +
grouping1	grouping1	grouping1	amount1	grouping1	criteria a	criteria b	no of sub	no of sub	no of sub	no of sub	include line	include
Land and Buildings	Operation (Working Capital)	Distribution Services Revenue	>2135.7452	Land and Buildings		X	0	0	0	0	YES	X
TS Primary Above 50	Maintenance (Working Capital)	Late Payment Charges	>2135.7452	TS Primary Above 50	X		1	1	1	1		
DS	Billing and Collection (Working Capital)	Specific Service Charges	>2135.7452	DS				2	2	2		
Poles, Wires	Community Relations (Working Capital)	Other Distribution Revenue	>2135.7452	Poles, Wires					3	3		
Line Transformers	Community Relations - CDM (Working Capital)	Other Income & Deductions	>2135.7452	Line Transformers						4		
Services and Meters	Administrative and General Expenses (Working Capital)		>2135.7452	Services and Meters								
General Plant	Insurance Expense (Working Capital)		>2135.7452	General Plant								
Equipment	Bad Debt Expense (Working Capital)		>2135.7452	Equipment								
IT Assets	Advertising Expenses (Working Capital)		>2135.7452	IT Assets								
CDM Expenditures and Recoveries	Charitable Contributions (Working Capital)		>2135.7452	CDM Expenditures and Recoveries								
Other Distribution Assets	Amortization of Assets		>2135.7452	Other Distribution Assets								
Contributions and Grants	Other Distribution Expenses		>2135.7452	Contributions and Grants								
Accumulated Amortization			>2135.7452	Accumulated Amortization								
34	34	34	34	34								

macros specify the absolute range of the criteria, so need to correct each macros which uses a filter if there are more or less criteria lines

**MANAGER'S SUMMARY**

**Atikokan Hydro Inc.**

**RP-2005-0020**  
**EB-2005-0335**

Application for Final Recovery of Regulatory Assets for May1, 2006 Distribution Rate Adjustments

The regulatory asset recovery worksheet is included and has been completed in an accurate manner.

Since we did not have a rate rider in the past for regulatory assets, we did not include data in those sections.

Sheets one and two were filled in with historical data. Sheet three was not completed because we did not have any rate riders to input from previous years.

Sheet 4 was complete with appropriate data, and we did not have rate riders for sheet 5.

The rate riders produced were input to the 2006 EDR model.

We would request the minimum review and abide by all conditions of such a selection.

The Supplemental Disclosure:

- a) All information and data included in this submission, to the best of my knowledge is consistent with the Board's accounting requirements and procedures in the Accounting Procedures Handbook, as modified by the Board's findings in the Decision and the filing provided is consistent with the requirements of the Board's transition cost fining guidelines issued January 15, 2003, and the regulatory asset filing guidelines issued September 15, 2003.
- b) Atikokan Hydro Inc did not have an amount in account 1571.
- c) All interest rates are derived from board approved amounts.
- d) The variance between Board approved and actual line losses are accurately reflected in account 1588
- e) Atikokan Hydro Inc did not have an amount in account 1571
- f) All items regarding rebate cheques has been reconciled
- g) All amounts were derived from stats or previous filings, so are reconciled. 2005 RAM did not produce any riders
- h) Customer education cost did not exceed \$10.00

- i) No transition costs are stated
- j) No transition costs are stated
- k) Regulatory assets are those approved by the Board

This statement is issued on the basis that all items presented are accurate and correct and have been taken from OEB approved sources and data sources which are verifiable [consumption values]

Sincerely

Wilf Thorburn  
CEO / Sec / Treasurer  
Atikokan Hydro Inc

# SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY		LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT		DOCID NUMBER	RP-2005-XXXX
E-mail Address		PHONE NUMBER	EB-2005-XXXX
VERSION NUMBER	v2.0	(extension)	
Date			

Enter appropriate data in cells which are highlighted in yellow only.  
Enter the total applied for Regulatory Asset amounts for each account in the appropriate cells below:  
(These amounts should correspond to your December 31, 2004 Regulatory Asset filings with the OEB.)

Account Description	Account Number	Principal Amounts as of Dec-31 2004	Interest to Dec31-04	Interest Jan-1 to Dec31-05	Interest Jan1-06 to Apr30-06	Hydro One charges (if applicable) to Dec31-03	Interest on Hydro One charges - Apr1-05 to Apr30-06	Hydro One charges (if applicable) Jan 1-04 to Apr 30-06	Total Claim
RSVA - Wholesale Market Service Charge	1580	\$ 36,527	\$ 417						\$ 36,944
RSVA - One-time Wholesale Market Service	1582								\$ -
RSVA - Retail Transmission Network Charge	1584	\$ (37,178)	\$ (247)						\$ (37,425)
RSVA - Retail Transmission Connection Charge	1586	\$ (194,496)	\$ (1,268)						\$ (195,763)
RSVA - Power	1588	\$ 245,900	\$ 1,922	M					\$ 247,822
Sub-Totals		\$ 50,753	\$ 824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,577
Other Regulatory Assets	1508								\$ -
Retail Cost Variance Account - Retail	1518								\$ -
Retail Cost Variance Account - STR	1548								\$ -
Misc. Deferred Debits - incl. Rebate Cheques	1525								\$ -
Pre-Market Opening Energy Variances Total	1571								\$ -
Extra-Ordinary Event Losses	1572								\$ -
Deferred Rate Impact Amounts	1574								\$ -
Other Deferred Credits	2425								\$ -
Sub-Totals		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Qualifying Transition Costs	1570								\$ -
Totals per column		\$ 50,753	\$ 824	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,577

<b>Transition Cost Calculation</b>								
Please indicate choice of review:	minimum	Lesser of 10 % off or \$60 per customer				⇒	revised total	\$ -
2004 customer numbers	1,763	Original \$/customer	\$ -				Revised \$/customer	\$ -

Annual interest rate: 7.25%  
Monthly interest rate: 0.60%

Grand Total Claimed--Minimum Review \$ 51,577  
Grand Total Claimed--Comprehensive Review N/A



## SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY		LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT		DOCID NUMBER	RP-2005-XXXX
E-mail Address		PHONE NUMBER	EB-2005-XXXX
VERSION NUMBER	v2.0	(extension)	
Date			

Enter the appropriate 2004 data in the cells below.

Once the data in the yellow fields on Sheet 1 has been entered, the relevant allocations will appear on Sheet 2.

Go to Sheets 3, 4 and 5 and enter the appropriate data in the yellow cells.

2004 Data By Class	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques
RESIDENTIAL CLASS		11,274,355	1,475	\$ 533,064	
GENERAL SERVICE <50 KW CLASS		5,847,478	248	\$ 181,545	
GENERAL SERVICE >50 KW NON TIME OF USE	19,747	7,429,735	21	\$ 18,356	
GENERAL SERVICE >50 KW TIME OF USE					
INTERMEDIATE CLASS	24,295	12,504,950	1	\$ 30,511	
LARGE USER CLASS					
SMALL SCATTERED LOADS					
SENTINEL LIGHTS	3	12,973	16	\$ 14	
STREET LIGHTING	1,551	540,437	618	\$ 16,312	
<b>Totals</b>	45,596	37,609,928	2,379	\$ 779,803	-

Allocators	kW	kWhs	Cust. Num.'s	Dx Revenue	Cust. #'s w/ Rebate Cheques	kWhs for Non TOU Customers
RESIDENTIAL CLASS	0.0%	30.0%	62.0%	68.4%		45.92%
GENERAL SERVICE <50 KW CLASS	0.0%	15.5%	10.4%	23.3%		23.82%
GENERAL SERVICE >50 KW NON TIME OF USE	43.3%	19.8%	0.9%	2.4%		30.26%
GENERAL SERVICE >50 KW TIME OF USE	0.0%	0.0%	0.0%	0.0%		
INTERMEDIATE CLASS	53.3%	33.2%	0.0%	3.9%		
LARGE USER CLASS	0.0%	0.0%	0.0%	0.0%		
SMALL SCATTERED LOADS	0.0%	0.0%	0.0%	0.0%		0.00%
SENTINEL LIGHTS	0.0%	0.0%	0.7%	0.0%		
STREET LIGHTING	3.4%	1.4%	26.0%	2.1%		

SHEET 1 - December 31, 2004 Regulatory Assets

NAME OF UTILITY		LICENCE NUMBER	ED-XXXX-XXXX					
NAME OF CONTACT		DOCID NUMBER	RP-2005-XXXX					
E-mail Address			EB-2005-XXXX					
VERSION NUMBER	v2.0	PHONE NUMBER						
Date		(extension)						
Totals			100%	100%	100%	100%	0%	100%

Sheet 2 - Rate Riders Calculation

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address	PHONE NUMBER	EB-2005-XXXX
VERSION NUMBER		
Date	(extension)	

Regulatory Asset Accounts:	Decision	Amount	ALLOCATOR	GS > 50 Non						Small	Sentinel	Street	Total
	Ref.#			Residential	GS < 50 KW	TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Lighting	Lighting	
WMSC - Account 1580	2.0.35	\$ 36,944	kWh	\$ 11,075	\$ 5,744	\$ 7,298	\$ -	\$ 12,284	\$ -	\$ -	\$ 13	\$ 531	\$ 36,944
One-Time WMSC - Account 1582	2.0.35	\$ -	kWh	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network - Account 1584	2.0.35	\$ (37,425)	kWh	\$ (11,219)	\$ (5,819)	\$ (7,393)	\$ -	\$ (12,444)	\$ -	\$ -	\$ (13)	\$ (538)	\$ (37,425)
Connection - Account 1586	2.0.35	\$ (195,763)	kWh	\$ (58,684)	\$ (30,437)	\$ (38,672)	\$ -	\$ (65,089)	\$ -	\$ -	\$ (68)	\$ (2,813)	\$ (195,763)
Power - Account 1588	2.0.35	\$ 247,822	kWh	\$ 74,290	\$ 38,531	\$ 48,956	\$ -	\$ 82,398	\$ -	\$ -	\$ 85	\$ 3,561	\$ 247,822
Subtotal - RSVA		\$ 51,577		\$ 15,461	\$ 8,019	\$ 10,189	\$ -	\$ 17,149	\$ -	\$ -	\$ 18	\$ 741	\$ 51,577
Other Regulatory Assets - Account 1508		\$ -											\$ -
Retail Cost Variance Account - Acct 1518		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Cost Variance Account (STR) Acct 1548		\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rebate Cheques - Acct 1525	5.0.19	\$ -	# cust. w/ Rebate Cheq										\$ -
Hydro One's Environmental Costs - Acct 1525	5.0.25	\$ -	Dx Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pre Market Opening Energy - Acct 1571	3.0.27	\$ -	kWh for Non TOU Cust.	\$ -	\$ -	\$ -							\$ -
Extraordinary Event Losses - Acct 1572		\$ -											\$ -
Deferred Rate Impact Amounts - Acct 1574		\$ -											\$ -
Other Deferred Credits - Acct 2425		\$ -											\$ -
Transition Costs - Acct 1570	7.0.67	\$ -	# of Customers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal - Non RSVA		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total to be Recovered		\$ 51,577		\$ 15,461	\$ 8,019	\$ 10,189	\$ -	\$ 17,149	\$ -	\$ -	\$ 18	\$ 741	\$ 51,577

Interim Transition Cost Recoveries (if applicable)	10.0.19												
Recoveries - Mar 1-02 to Mar 31-04		\$ -	Actual										
Recoveries - Mar 1-02 to Mar 31-04 (Interest)		\$ -											
Recoveries - Apr 1-04 to Apr 30-06 (Interest)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Recoveries - Interim Transition Costs - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reg. Assets Interim Recoveries:	10.0.19												
Phase 1 Recoveries - Apr 1-04 to Mar 31-05		\$ -	Actual										
Phase 1 Recoveries - Apr 1-04 to Mar 31-05 (Interest)		\$ -											
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Phase 1 (1st Interim) Recoveries - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Phase 1 Recoveries - Apr 1-05 to Apr 30-06		\$ -	=stimate-Actual to Jun.05										
Phase 1 Recoveries - Apr 1-05 to Apr 30-06 (Interest)		\$ -											
Phase 1 (2nd Interim) Recoveries - Total		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Recoveries to April 30-06		\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Balance to be collected or refunded in the next 2 years	\$ 51,577	\$ 15,461	\$ 8,019	\$ 10,189	\$ -	\$ 17,149	\$ -	\$ -	\$ 18	\$ 741	\$ 51,577
Balance to be collected or refunded per year	\$ 25,789	\$ 7,731	\$ 4,010	\$ 5,094	\$ -	\$ 8,575	\$ -	\$ -	\$ 9	\$ 371	\$ 25,789

Class	Residential	GS < 50 KW	GS > 50 Non TOU	GS > 50 TOU	Intermediate	Large Users	Scattered Load	Sentinel Lighting	Street Lighting
Regulatory Asset Rate Riders	\$ 0.0007	\$ 0.0007	\$ 0.2580		\$ 0.3529			\$ 2.9651	\$ 0.2389
Billing Determinants	kWh	kWh	kW	kW	kW	kW	kWh	kW	kW

### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.  
Within each class, the two rate adders should be the same for the entire recovery period.

#### Residential Class March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Residential Class January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Residential Class January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.  
These amounts should be entered on Sheet 2, cells E32 and E33 respectively.

\$ -	\$ -
------	------

### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

#### GS < 50 kW Class

#### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### GS < 50 kW Class

#### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### GS < 50 kW Class

#### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.  
These amounts should be entered on Sheet 2, cells F32 and F33 respectively.

\$ -	\$ -
------	------

# Sheet 3 - Interim Transition Cost Recovery

## Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY LICENCE NUMBER ED-XXXX-XXXX  
NAME OF CONTACT DOCID NUMBER RP-2005-XXXX  
E-mail Address EB-2005-XXXX  
VERSION NUMBER v2.0 PHONE NUMBER  
Date (extension)

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.  
Within each class, the two rate adders should be the same for the entire recovery period.

### GS > 50 Non-TOU Class March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### GS > 50 Non-TOU Class January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### GS > 50 Non-TOU Class January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.  
These amounts should be entered on Sheet 2, cells G32 and G33 respectively.

\$ - \$ -

# Sheet 3 - Interim Transition Cost Recovery

## Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

### GS > 50 TOU Class

#### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### GS > 50 TOU Class

#### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### GS > 50 TOU Class

#### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2, cells H32 and H33 respectively.

\$ -	\$ -
------	------

# Sheet 3 - Interim Transition Cost Recovery

## Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY LICENCE NUMBER ED-XXXX-XXXX  
NAME OF CONTACT DOCID NUMBER RP-2005-XXXX  
E-mail Address EB-2005-XXXX  
VERSION NUMBER v2.0 PHONE NUMBER  
Date (extension)

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

### Intermediate Class

#### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### Intermediate Class

#### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

### Intermediate Class

#### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2, cells I32 and I33 respectively.

\$ - \$ -



### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

#### Large User Class

##### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Large User Class

##### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Large User Class

##### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2, cells J32 and J33 respectively.

\$ -	\$ -
------	------

### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

#### Small Scattered Load Class

##### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Small Scattered Load Class

##### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Small Scattered Load Class

##### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kWh or kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2, cells K32 and K33 respectively.

\$ -	\$ -
------	------

### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

#### Sentinel Lighting Class March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Sentinel Lighting Class January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Sentinel Lighting Class January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.  
These amounts should be entered on Sheet 2, cells L32 and L33 respectively.

\$ -	\$ -
------	------

### Sheet 3 - Interim Transition Cost Recovery

#### Actual Recovery Calculations for the period March 1, 2002 to March 31, 2004

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2002, 2003 and 2004 data (actuals), including the volumetric and fixed charge rate adders for each class approved on **Sheet 13 in the 2002 RAM**.

Within each class, the two rate adders should be the same for the entire recovery period.

#### Street Lighting Class

##### March 1, 2002 - December 31, 2002

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
March						\$ -	\$ -	
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Street Lighting Class

##### January 1, 2003 - December 31, 2003

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
April						\$ -	\$ -	\$ -
May						\$ -	\$ -	\$ -
June						\$ -	\$ -	\$ -
July						\$ -	\$ -	\$ -
August						\$ -	\$ -	\$ -
September						\$ -	\$ -	\$ -
October						\$ -	\$ -	\$ -
November						\$ -	\$ -	\$ -
December						\$ -	\$ -	\$ -
						\$ -		\$ -

#### Street Lighting Class

##### January 1, 2004 - March 31, 2004

	kW (As Applicable)	kWh	Volumetric Rate Adder (per kW)	Customer Numbers	Fixed Charge Rate Adder	Actual Amount Recovered	Cumulative Balance	Interest Applied
January						\$ -	\$ -	\$ -
February						\$ -	\$ -	\$ -
March						\$ -	\$ -	\$ -
						\$ -		\$ -

Total amounts recovered by the class for the time period March 1, 2002 to March 31, 2004.

These amounts should be entered on Sheet 2, cells M32 and M33 respectively.

\$ -	\$ -
------	------

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.  
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Residential Class**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Residential Class**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells E38 and E39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**GS < 50 kW**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**GS < 50 kW**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kWh)	Sheet 5 Volumetric Rate Adder (per kWh)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells F38 and F39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**GS > 50 Non-TOU**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**GS > 50 Non-TOU**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells G38 and G39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**GS > 50 TOU**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**GS > 50 TOU**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amount recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells H38 and H39 respectively.

\$ -



**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Intermediate Class**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Intermediate Class**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells I38 and I39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Large User Class**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Large User Class**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells J38 and J39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Small Scattered Load**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Small Scattered Load**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells K38 and K39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.  
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Sentinel Lighting**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Sentinel Lighting**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells L38 and L39 respectively.

\$ -

**Sheet 4 - First Interim Regulatory Asset Recovery**  
**Actual Recovery Calculations for the period April 1, 2004 - March 31, 2005**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2004 and 2005 data (actuals), including the volumetric charge rate adders for each class approved on **Sheet 3 and Sheet 5 (if applicable) of the 2004 approved RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period

**Street Lighting**  
**April 1, 2004 - December 31, 2004**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Street Lighting**  
**January 1, 2005 - March 31, 2005**

	kW (As Applicable)	kWh	Sheet 3 Volumetric Rate Adder (per kW)	Sheet 5 Volumetric Rate Adder (per kW)	Sheet 3 Adder Recovery	Sheet 5 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2004 to March 31, 2005. These amounts should be entered on Sheet 2, cells M38 and M39 respectively.

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**Interest Applied**

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**Interest Applied**

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## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

### Residential Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

### Residential Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells E43 and E44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

#### GS < 50 kW April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

#### GS < 50 kW January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells F43 and F44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

#### GS > 50 Non-TOU April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

#### GS > 50 Non-TOU January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells G43 and G44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

#### GS > 50 TOU April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

#### GS > 50 TOU January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells H43 and H44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

#### Intermediate Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

#### Intermediate Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells I43 and I44 respectively.

\$ -



## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

### Large User Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

### Large User Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells J43 and J44 respectively.

\$ -

**Sheet 5 - Second Interim Regulatory Asset Recovery**  
**Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006**

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.  
 From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

**Small Scattered load Class**  
**April 1, 2005 - December 31, 2005**

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

**Small Scattered load Class**  
**January 1, 2006 - April 30, 2006**

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells K43 and K44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

### Sentinel Lighting Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

### Sentinel Lighting Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells L43 and L44 respectively.

\$ -

## Sheet 5 - Second Interim Regulatory Asset Recovery

### Actual and Forecast Recovery Calculations for the period April 1, 2005 - April 30, 2006

NAME OF UTILITY	LICENCE NUMBER	ED-XXXX-XXXX
NAME OF CONTACT	DOCID NUMBER	RP-2005-XXXX
E-mail Address		EB-2005-XXXX
VERSION NUMBER	PHONE NUMBER	
Date	(extension)	

Utilities should include the relevant 2005 and 2006 data (actuals to the end of June 2005), including the volumetric charge rate adders for each class approved on **Sheet 7 and Sheet 8 (if applicable) of the 2005 RAM**.

From each Sheet and within each class, the rate adder should be the same for the entire recovery period.

### Street Lighting Class April 1, 2005 - December 31, 2005

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
April					\$ -	\$ -	\$ -	\$ -
May					\$ -	\$ -	\$ -	\$ -
June					\$ -	\$ -	\$ -	\$ -
July					\$ -	\$ -	\$ -	\$ -
August					\$ -	\$ -	\$ -	\$ -
September					\$ -	\$ -	\$ -	\$ -
October					\$ -	\$ -	\$ -	\$ -
November					\$ -	\$ -	\$ -	\$ -
December					\$ -	\$ -	\$ -	\$ -
							\$ -	

### Street Lighting Class January 1, 2006 - April 30, 2006

	kW (As Applicable)	kWh	Sheet 7 Volumetric Rate Adder (per kWh)	Sheet 8 Volumetric Rate Adder (per kWh)	Sheet 7 Adder Recovery	Sheet 8 Adder Recovery	Actual Amount Recovered	Cumulative Balance
January					\$ -	\$ -	\$ -	\$ -
February					\$ -	\$ -	\$ -	\$ -
March					\$ -	\$ -	\$ -	\$ -
April					\$ -	\$ -	\$ -	\$ -
							\$ -	

Total amounts recovered by the class for the time period April 1, 2005 to April 30, 2006. These amounts should be entered on Sheet 2, cells M43 and M44 respectively.

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**Interest Applied**

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**MANAGER'S SUMMARY**

**Atikokan Hydro Inc.**

**RP-2005-0020**  
**EB-2005-0335**

**PILS / Corporate Tax Filing**

The PILS filing is produced with data from the appropriate returns and audit sheets. Atikokan Hydro Inc has incurred significant losses since the opening of the market, and will be carrying forward losses for the immediate future, thus negating the need or obligation to collect PILS.

**Summary Sheet Questions**

1. Atikokan Hydro Inc did not elect to apply a FMV bump up. Atikokan Hydro Inc did not have an FMV report done because we had an asset evaluation completed prior to market opening. The asset evaluation produced a value that was considered to be close to book value, so that value was used.
2. Atikokan Hydro Inc does not have an ITC
3. Atikokan Hydro Inc does not have Scientific Research and Experimental Development expenditures
4. Atikokan Hydro Inc does not have Capital Gains or Losses for tax purposes.
5. Atikokan Hydro Inc does not have any Capital Lease
6. Atikokan Hydro Inc does have Loss – Carry Forward amounts
7. Some items that were eventually considered as regulatory assets were reduced in 2001. It was not clear that we would be able to claim the value, so they were written off after discussion with the auditor.
8. Atikokan Hydro Inc has not acquired another regulated applicant's assets
9. Atikokan Hydro Inc has never paid dividends
10. Atikokan Hydro Inc did not elect to capitalize interest incurred on CWIP for tax purposes for 2004 / or prior years.

All statements provided in this filing are to the best of my knowledge correct and derived from filed data [income tax] or the 2006 EDR input data.

Sincerely

Wulf Thorburn  
CEO SEC Treasurer  
Atikokan Hydro Inc

**Sheet Index:**

[Title Page](#)  
[Input Information Summary](#)  
[Tax Rates & Exemptions](#)  
[2004 Adjusted Taxable Income](#)  
[Test Year Sch 8 and 10 UCC&CEC](#)  
[Test Year Tier 1&2 UCC and CEC](#)  
[Test Year Schedule 8 CCA](#)  
[Test Year Schedule 10 CEC](#)  
[Test Year Sch 13 Tax Reserves](#)  
[Test Year Sch 7-1 Loss Cfw](#)  
[Test Year Sch 7-3 Interest](#)  
[Test Year Taxable Income](#)  
[Test Year OCT, LCT](#)  
[Test Year PILs,Tax Provision](#)  
[Test Year PILs Variance](#)  
[2001 Schedule 7-2 FMV](#)

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Ontario Energy  
Board

Commission de l'Énergie  
de l'Ontario

# PILS / CORPORATE TAX FILING

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Number: RP-2005-0020

EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600 Ext:

E-Mail Address: [wilf.thorburn@athydro.com](mailto:wilf.thorburn@athydro.com)

Date: October 3, 2005

Version Number: **PILS2006.V2.1**



# SUMMARY SHEET

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Ratebase	1,556,188	4-1 DATA for PILS MODEL	E 19
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Net Income Before Taxes	70,028	4-1 DATA for PILS MODEL	F 23
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## Calculation of Deemed Interest

Debt Ratio	50.00%	4-1 DATA for PILS MODEL	E 20
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Debt Rate % (as calculated)	7.25%	4-1 DATA for PILS MODEL	E 21
-----------------------------	-------	-------------------------	------

Deemed Interest to be recovered	56,412
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## Questions that must be answered

Yes or No

1. Did the applicant elect to apply the FMV Bump-up of assets of October 1, 2001 in their annual tax filings?

*If No, please explain your reasons in the manager's summary.*

No

Has the applicant included in their reported UCC/ECE the FMV Bump-up of assets in this application ?

*If No, please explain your reasons in the manager's summary.*

No

2. Does the applicant have any Investment Tax Credits (ITC)?

No

3. Does the applicant have any Scientific Research and Experimental Development Expenditures?

No

4. Does the applicant have any Capital Gains or Losses for tax purposes?

No

5. Does the applicant have any Capital Leases?

No

6. Does the applicant have any Loss Carry-Forwards (non-capital or net capital)?

Yes

7. Has the applicant deducted regulatory assets for tax purposes in 2004 and/or prior years?

*If Yes, please explain your reasons in the manager's summary.*

Yes

8. Since 1999, has the applicant acquired another regulated applicant's assets?

No

9. Did the applicant pay dividends in 2004 and/or prior years?

*If Yes, please describe what was the tax treatment in the manager's summary.*

No

10. Did the applicant elect to capitalize interest incurred on CWIP for tax purposes for 2004 and/or prior years?

No



# Tax Rates & Exemptions

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600


Applicant	Rate Base	OCT Exemption	LCT Exemption
		10,000,000	50,000,000
Atikokan Hydro Inc	1,556,188	10,000,000	50,000,000
Regulated Affiliates (if applicable)			
1		0	0
2		0	0
3		0	0
4		0	0
5		0	0
<b>Total</b>	1,556,188	10,000,000	50,000,000

## Corporate Tax Rates for Test Year

Income Range	0 to 300,000	300,000 to 400,000	400,000 to 1,128,519	>1,128,519
<b>Federal</b>	13.12%	22.12%	22.12%	22.12%
<b>Ontario</b>	5.50%	5.50%	5.50%	14.00%
<b>Income Tax Rates used to gross up the true up variance</b>	18.62%	27.62%	27.62%	36.12%
<b>Ontario SBD Clawback</b>			4.67%	
<b>Capital Tax Rate</b>	0.300%			
<b>LCT rate</b>	0.125%			
<b>Surtax</b>	1.12%			





	A	B	C	D	E	F	G
1	 <h1>2004 Adjusted Taxable Income</h1> <p>Name of Utility: Atikokan Hydro Inc  License Number: ED-2003-0001  File Numbers: RP-2005-0020, EB-2005-0335  Name of Contact: Wilf Thorburn  Phone Number: 807-597-6600</p>						
2							
3							
4							
5							
6							
7							
8							
9		T2S1 line #	Total for Legal Entity	Non-Distribution Eliminations	2004 Wires Only		
10	Income before PILs/Taxes	A	87,604	0		87,604	
11	Additions:						
12	Interest and penalties on taxes	103	0	0		0	
13	Amortization of tangible assets	104	154,170	0		154,170	
14	Amortization of intangible assets	106	0	0		0	
15	Recapture of capital cost allowance from Schedule 8	107	0	0		0	
16	Gain on sale of eligible capital property from Schedule 10	108	0	0		0	
17	Income or loss for tax purposes- joint ventures or partnerships	109	0	0		0	
18	Loss in equity of subsidiaries and affiliates	110	0	0		0	
19	Loss on disposal of assets	111	683	0		683	
20	Charitable donations	112	0	0		0	
21	Taxable Capital Gains	113	0	0		0	
22	Political Donations	114	0	0		0	
23	Deferred and prepaid expenses	116	0	0		0	
24	Scientific research expenditures deducted on financial statements	118	0	0		0	
25	Capitalized interest	119	0	0		0	
26	Non-deductible club dues and fees	120	0	0		0	
27	Non-deductible meals and entertainment expense	121	992	0		992	
28	Non-deductible automobile expenses	122	0	0		0	
29	Non-deductible life insurance premiums	123	0	0		0	
30	Non-deductible company pension plans	124	0	0		0	
31	Tax reserves deducted in prior year	125	0	0		0	
32	Reserves from financial statements- balance at end of year	126	0	0		0	
33	Soft costs on construction and renovation of buildings	127	0	0		0	
34	Book loss on joint ventures or partnerships	205	0	0		0	
35	Capital items expensed	206	0	0		0	
36	Debt issue expense	208	0	0		0	
37	Development expenses claimed in current year	212	0	0		0	
38	Financing fees deducted in books	216	0	0		0	
39	Gain on settlement of debt	220	0	0		0	
40	Non-deductible advertising	226	0	0		0	
41	Non-deductible interest	227	0	0		0	
42	Non-deductible legal and accounting fees	228	0	0		0	
43	Recapture of SR&ED expenditures	231	0	0		0	
44	Share issue expense	235	0	0		0	
45	Write down of capital property	236	0	0		0	
46	Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237	0	0		0	
47	Other Additions						
48	Interest Expensed on Capital Leases	290	0	0		0	
49	Realized Income from Deferred Credit Accounts	291	0	0		0	
50	Pensions	292	0	0		0	
51	Non-deductible penalties	293	0	0		0	
52		294	0	0		0	
53		295	0	0		0	
54	Total Additions		155,845	0		155,845	

	A	B	C	D	E	F	G
1	<b>2004 Adjusted Taxable Income</b>						
2							
3	Name of Utility: Atikokan Hydro Inc						
4	License Number: ED-2003-0001						
5	File Numbers: RP-2005-0020, EB-2005-0335						
6	Name of Contact: Wilf Thorburn				Phone Number: 807-597-6600		
7							
8							
9		<b>T2S1 line #</b>	<b>Total for Legal Entity</b>	<b>Non-Distribution Eliminations</b>	<b>2004 Wires Only</b>		
55							
56	<b>Deductions:</b>						
57	Gain on disposal of assets per financial statements	401	0	0	0		
58	Dividends not taxable under section 83	402	0	0	0		
59	Capital cost allowance from Schedule 8	403	120,487	0	120,487		
60	Terminal loss from Schedule 8	404	0	0	0		
61	Cumulative eligible capital deduction from Schedule 10	405	1,409	0	1,409		
62	Allowable business investment loss	406	0	0	0		
63	Deferred and prepaid expenses	409	0	0	0		
64	Scientific research expenses claimed in year	411	0	0	0		
65	Tax reserves claimed in current year	413	0	0	0		
66	Reserves from financial statements - balance at beginning of year	414	180,558	0	180,558		
67	Contributions to deferred income plans	416	0	0	0		
68	Book income of joint venture or partnership	305	0	0	0		
69	Equity in income from subsidiary or affiliates	306	0	0	0		
70	<i>Other deductions: (Please explain in detail the nature of the item)</i>						
71							
72	Interest capitalized for accounting deducted for tax	390	0	0	0		
73	Capital Lease Payments	391	0	0	0		
74	Non-taxable imputed interest income on deferral and variance accounts	392	0	0	0		
75		393	0	0	0		
76		394	0	0	0		
77	<b>Total Deductions</b>		<b>302,454</b>	<b>0</b>	<b>302,454</b>		
78							
79	<b>Net Income for Tax Purposes</b>		<b>-59,005</b>	<b>0</b>	<b>-59,005</b>		
80							
81							
82	Charitable donations from Schedule 2	311	0	0	0		
83	Taxable dividends deductible under section 112 or 113, from Schedule 3 (item 82)	320	0	0	0		
84	Non-capital losses of preceding taxation years from Schedule 4	331	0	0	0		
85	Net-capital losses of preceding taxation years from Schedule 4 (Please include explanation and calculation in Manager's summary)	332	0	0	0		
86	Limited partnership losses of preceding taxation years from Schedule 4	335	0	0	0		
87							
88	<b>TAXABLE INCOME</b>		<b>-59,005</b>	<b>0</b>	<b>-59,005</b>		



# 2004 Schedule 8 and 10 UCC and CEC

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-XXXX-XXXX  
 File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

*Methodology: This schedule starts with 2004 Schedules 8 and 10, as filed in the actual 2004 corporate tax returns; then the non-distribution assets are eliminated. The closing balances in this schedule are the starting point for the Test Year Schedules*

Class	Class Description	UCC End of Year Dec 31/04 per tax returns	Less: Non- Distribution Portion	Less: Disallowed FMV Increment	UCC Test Year Opening Balance
1	Distribution System - post 1987	2,034,498	0	0	2,034,498
2	Distribution System - pre 1988	0	0	0	0
8	General Office/Stores Equip	38,547	0	0	38,547
10	Computer Hardware/ Vehicles	57,785	0	0	57,785
10.1	Certain Automobiles	0	0	0	0
12	Computer Software	4,817	0	0	4,817
13 <sub>1</sub>	Lease # 1	0	0	0	0
13 <sub>2</sub>	Lease #2	0	0	0	0
13 <sub>3</sub>	Lease # 3	0	0	0	0
13 <sub>4</sub>	Lease # 4	0	0	0	0
14	Franchise	0	0	0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0
45	Computers & Systems Software acq'd post Mar 22/04	0	0	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0
		0	0	0	0
		0	0	0	0
	<b>SUB-TOTAL - UCC</b>	<b>2,135,647</b>	<b>0</b>	<b>0</b>	<b>2,135,647</b>
CEC	Goodwill	0	0	0	0
CEC	Land Rights	0	0	0	0
CEC	FMV Bump-up	0	0	0	0
CEC	Closing Balance	18,725	0	0	18,725
		0	0	0	0
	<b>SUB-TOTAL - CEC</b>	<b>18,725</b>	<b>0</b>	<b>0</b>	<b>18,725</b>



# UCC Additions and CEC Additions

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1620	Buildings and Fixtures	1	0	0	0	0	0	0
1635	Boiler Plant Equipment	1	0	0	0	0	0	0
1650	Reservoirs, Dams and Waterways	1	0	0	0	0	0	0
1660	Roads, Railroads and Bridges	1	0	0	0	0	0	0
1708	Buildings and Fixtures	1	0	0	0	0	0	0
1715	Station Equipment	1	0	0	0	0	0	0
1720	Towers and Fixtures	1	0	0	0	0	0	0
1725	Poles and Fixtures	1	0	0	0	0	0	0
1730	Overhead Conductors and Devices	1	0	0	0	0	0	0
1735	Underground Conduit	1	0	0	0	0	0	0
1740	Underground Conductors and Devices	1	0	0	0	0	0	0
1745	Roads and Trails	1	0	0	0	0	0	0
1808	Buildings and Fixtures	1	0	0	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	1	0	0	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	1	0	0	0	0	0	0
1825	Storage Battery Equipment	1	0	0	0	0	0	0
1830	Poles, Towers and Fixtures	1	0	0	0	0	0	0
1835	Overhead Conductors and Devices	1	0	0	0	0	0	0
1840	Underground Conduit	1	0	0	0	0	0	0
1845	Underground Conductors and Devices	1	0	0	0	0	0	0
1850	Line Transformers	1	0	0	0	0	0	0
1855	Services	1	0	0	0	0	0	0
1860	Meters	1	77,000	0	0	0	77,000	0
1865	Other Installations on Customer's Premises	1	0	0	0	0	0	0
1870	Leased Property on Customer Premises	1	0	0	0	0	0	0
1908	Buildings and Fixtures	1	0	0	0	0	0	0
1995	Contributions and Grants - Credit	1	0	0	0	0	0	0
2010	Electric Plant Purchased or Sold	1	0	0	0	0	0	0
2020	Experimental Electric Plant Unclassified	1	0	0	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	1	0	0	0	0	0	0
2040	Electric Plant Held for Future Use	1	0	0	0	0	0	0
2050	Completed Construction Not Classified-- Electric	1	0	0	0	0	0	0
2070	Other Utility Plant	1	0	0	0	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	1	0	0	0	0	0	0
xxx2	Smart Meters	1	0	0	0	0	0	0
SUBTOTAL - CLASS 1			77,000	0	0	0	77,000	0



# UCC Additions and CEC Additions

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1620	Buildings and Fixtures	2	0	0	0	0	0	0
1635	Boiler Plant Equipment	2	0	0	0	0	0	0
1650	Reservoirs, Dams and Waterways	2	0	0	0	0	0	0
1660	Roads, Railroads and Bridges	2	0	0	0	0	0	0
1708	Buildings and Fixtures	2	0	0	0	0	0	0
1715	Station Equipment	2	0	0	0	0	0	0
1720	Towers and Fixtures	2	0	0	0	0	0	0
1725	Poles and Fixtures	2	0	0	0	0	0	0
1730	Overhead Conductors and Devices	2	0	0	0	0	0	0
1735	Underground Conduit	2	0	0	0	0	0	0
1740	Underground Conductors and Devices	2	0	0	0	0	0	0
1745	Roads and Trails	2	0	0	0	0	0	0
1808	Buildings and Fixtures	2	0	0	0	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	2	0	0	0	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	2	0	0	0	0	0	0
1825	Storage Battery Equipment	2	0	0	0	0	0	0
1830	Poles, Towers and Fixtures	2	0	0	0	0	0	0
1835	Overhead Conductors and Devices	2	0	0	0	0	0	0
1840	Underground Conduit	2	0	0	0	0	0	0
1845	Underground Conductors and Devices	2	0	0	0	0	0	0
1850	Line Transformers	2	0	0	0	0	0	0
1855	Services	2	0	0	0	0	0	0
1860	Meters	2	0	0	0	0	0	0
1865	Other Installations on Customer's Premises	2	0	0	0	0	0	0
1870	Leased Property on Customer Premises	2	0	0	0	0	0	0
1908	Buildings and Fixtures	2	0	0	0	0	0	0
1995	Contributions and Grants - Credit	2	0	0	0	0	0	0
2010	Electric Plant Purchased or Sold	2	0	0	0	0	0	0
2020	Experimental Electric Plant Unclassified	2	0	0	0	0	0	0
2030	Electric Plant and Equipment Leased to Others	2	0	0	0	0	0	0
2040	Electric Plant Held for Future Use	2	0	0	0	0	0	0
2050	Completed Construction Not Classified-- Electric	2	0	0	0	0	0	0
2070	Other Utility Plant	2	0	0	0	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	2	0	0	0	0	0	0
xxx2	Smart Meters	2	0	0	0	0	0	0
SUBTOTAL - CLASS 2			0	0	0	0	0	0



# UCC Additions and CEC Additions

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Total Capital Assets for PILs Model		CCA Class	Tier 1 Adjustments		Tier 2 Adjustments		Test Year - Tier 1, Tier 2 Total Additions	Test Year - Tier 1, Tier 2 Total Disposals
			Additions	Disposals	Additions	Disposals		
1875	Street Lighting and Signal Systems	8	0	0	0	0	0	0
1915	Office Furniture and Equipment	8	0	0	0	0	0	0
1935	Stores Equipment	8	0	0	0	0	0	0
1940	Tools, Shop and Garage Equipment	8	0	0	0	0	0	0
1945	Measurement and Testing Equipment	8	0	0	0	0	0	0
1950	Power Operated Equipment	8	0	0	0	0	0	0
1955	Communication Equipment	8	0	0	0	0	0	0
1960	Miscellaneous Equipment	8	0	0	0	0	0	0
1965	Water Heater Rental Units	8	0	0	0	0	0	0
1970	Load Management Controls - Customer Premises	8	0	0	0	0	0	0
1975	Load Management Controls - Utility Premises	8	0	0	0	0	0	0
1980	System Supervisory Equipment	8	0	0	0	0	0	0
1985	Sentinel Lighting Rental Units	8	0	0	0	0	0	0
1990	Other Tangible Property	8	0	0	0	0	0	0
SUBTOTAL - CLASS 8			0	0	0	0	0	0
1920	Computer Equipment - Hardware	45	0	0	0	0	0	0
SUBTOTAL - CLASS 45			0	0	0	0	0	0
1930	Transportation Equipment	10	0	0	0	0	0	0
SUBTOTAL - CLASS 10			0	0	0	0	0	0
1925	Computer Software - CL12	12	0	0	0	0	0	0
SUBTOTAL - CLASS 12			0	0	0	0	0	0
1630	Leasehold Improvements	13 <sub>1</sub>	0	0	0	0	0	0
1710	Leasehold Improvements	13 <sub>2</sub>	0	0	0	0	0	0
1810	Leasehold Improvements	13 <sub>3</sub>	0	0	0	0	0	0
1910	Leasehold Improvements	13 <sub>4</sub>	0	0	0	0	0	0
SUBTOTAL - CLASS 13			0	0	0	0	0	0
1640	Engines and Engine-Driven Generators	43.1	0	0	0	0	0	0
1645	Turbogenerator Units	43.1	0	0	0	0	0	0
1655	Water Wheels, Turbines and Generators	43.1	0	0	0	0	0	0
1665	Fuel Holders, Producers and Accessories	43.1	0	0	0	0	0	0
1670	Prime Movers	43.1	0	0	0	0	0	0
1675	Generators	43.1	0	0	0	0	0	0
1680	Accessory Electric Equipment	43.1	0	0	0	0	0	0
1685	Miscellaneous Power Plant Equipment	43.1	0	0	0	0	0	0
SUBTOTAL - Generating Equipment			0	0	0	0	0	0
2005	Property Under Capital Leases	CL	0	0	0	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	CL	0	0	0	0	0	0
SUBTOTAL - Capital Leases			0	0	0	0	0	0
1606	Organization	ECP	0	0	0	0	0	0
1610	Miscellaneous Intangible Plant	ECP	0	0	0	0	0	0
1616	Land Rights	ECP	0	0	0	0	0	0
1706	Land Rights	ECP	0	0	0	0	0	0
1806	Land Rights	ECP	0	0	0	0	0	0
1906	Land Rights	ECP	0	0	0	0	0	0
2060	Electric Plant Acquisition Adjustment	ECP	0	0	0	0	0	0
2065	Other Electric Plant Adjustment	ECP	0	0	0	0	0	0
1608	Franchises and Consents	14	0	0	0	0	0	0
SUBTOTAL - Eligible Capital Property			0	0	0	0	0	0
1615	Land	LAND	0	0	0	0	0	0
1705	Land	LAND	0	0	0	0	0	0
1805	Land	LAND	0	0	0	0	0	0
1905	Land	LAND	0	0	0	0	0	0
SUBTOTAL - Land			0	0	0	0	0	0
2055	Construction Work in Progress--Electric	WIP	0	0	0	0	0	0
			0	0	0	0	0	0
Total Tier 1 and Tier 2 Adjustments			77,000	0	0	0	77,000	0



# Schedule 8 CCA Test Year

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

*For Leasehold Improvements, insert the number of lease years (cells I18 - I20)*

Class	Class Description	UCC Test Year Opening Balance	Test Year - Tier 1, Tier 2 Additions	Test Year - Tier 1, Tier 2 Disposals	UCC Before 1/2 Yr Adjustment	1/2 Year Rule {1/2 Additions Less Disposals}	Reduced UCC	Rate %	Test Year CCA	UCC End of Test Year
1	Distribution System - post 1987	2,034,498	77,000	0	2,111,498	38,500	2,072,998	4%	82,920	2,028,578
2	Distribution System - pre 1988	0	0	0	0	0	0	6%	0	0
8	General Office/Stores Equip	38,547	0	0	38,547	0	38,547	20%	7,709	30,838
10	Computer Hardware/ Vehicles	57,785	0	0	57,785	0	57,785	30%	17,336	40,450
10.1	Certain Automobiles	0	0	0	0	0	0	30%	0	0
12	Computer Software	4,817	0	0	4,817	0	4,817	100%	4,817	0
13 <sub>1</sub>	Leasehold Improvement # 1	0	0	0	0	0	0	5	0	0
13 <sub>2</sub>	Leasehold Improvement # 2	0	0	0	0	0	0	4	0	0
13 <sub>3</sub>	Leasehold Improvement # 3	0	0	0	0	0	0	3	0	0
13 <sub>4</sub>	Leasehold Improvement # 4	0	0	0	0	0	0	4	0	0
14	Franchise	0	0	0	0	N/A	0	7	0	0
17	New Electrical Generating Equipment Acq'd after Feb 27/00 Other Than Bldgs	0	0	0	0	0	0	8%	0	0
43.1	Certain Energy-Efficient Electrical Generating Equipment	0	0	0	0	0	0	30%	0	0
45	Computers & Systems Software acq'd post Mar 22/04	0	0	0	0	0	0	45%	0	0
46	Data Network Infrastructure Equipment (acq'd post Mar 22/04)	0	0	0	0	0	0	30%	0	0
			0	0	0	0	0		0	0
			0	0	0	0	0		0	0
		0			0	0	0		0	0
		0			0	0	0		0	0
	TOTAL	2,135,647	77,000	0	2,212,647	38,500	2,174,147		112,782	2,099,865



# Cumulative Eligible Capital Deduction - Schedule 10

Name of Utility: Atikokan Hydro Inc  
License Number: ED-XXXX-XXXX  
File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX  
Name of Contact: Wilf Thorburn Phone Number: 807-597-6600

Cumulative Eligible Capital 18,725

## Additions

Cost of Eligible Capital Property Acquired during Test Year 0

Other Adjustments 0

Subtotal 0

x 3/4 = 0

Non-taxable portion of a non-arm's length transferor's gain realized on the transfer of an ECP to the Corporation after Friday, December 20, 2002 0

x 1/2 = 0

0 0

Amount transferred on amalgamation or wind-up of subsidiary 0

0

Subtotal 18,725

## Deductions

Proceeds of sale (less outlays and expenses not otherwise deductible) from the disposition of all ECP during Test Year 0

Other Adjustments 0

Subtotal 0

x 3/4 = 0 0

Cumulative Eligible Capital Balance 18,725

Current Year Deduction (Carry Forward to Tab "Test Year Taxable Income") 18,725 x 7% = 1,311

Cumulative Eligible Capital - Closing Balance 17,414





# Schedule 13 - Tax Reserves

Name of Utility: Atikokan Hydro Inc  
License Number: ED-XXXX-XXXX  
File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX  
Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## CONTINUITY OF RESERVES

Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income")	Test Year Adjustments		Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
						Additions	Disposals			
Capital Gains Reserves ss.40(1)	0		0		0			0	0	
Tax Reserves Not Deducted for accounting purposes										
Reserve for doubtful accounts ss. 20(1)(l)			0		0			0	0	
Reserve for goods and services not delivered ss. 20(1)(m)			0		0			0	0	
Reserve for unpaid amounts ss. 20(1)(n)			0		0			0	0	
Debt & Share Issue Expenses ss. 20(1)(e)			0		0			0	0	
Other tax reserves			0		0			0	0	
			0		0			0	0	
			0		0			0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



# Schedule 13 - Tax Reserves

Name of Utility: Atikokan Hydro Inc  
License Number: ED-XXXX-XXXX  
File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX  
Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## CONTINUITY OF RESERVES

						Test Year Adjustments				
Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income)	Additions	Disposals	Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
Financial Statement Reserves (not deductible for Tax Purposes)										
General Reserve for Inventory Obsolescence (non-specific)	0		0		0			0	0	
General reserve for bad debts			0		0			0	0	
Accrued Employee Future Benefits:			0		0			0	0	
- Medical and Life Insurance			0		0			0	0	
-Short & Long-term Disability			0		0			0	0	
-Accumulated Sick Leave			0		0			0	0	
- Termination Cost			0		0			0	0	
- Other Post-Employment Benefits			0		0			0	0	
Provision for Environmental Costs			0		0			0	0	
Restructuring Costs			0		0			0	0	
Accrued Contingent Litigation Costs			0		0			0	0	
Accrued Self-Insurance Costs			0		0			0	0	
Other Contingent Liabilities			0		0			0	0	
Bonuses Accrued and Not Paid Within 180 Days of Year-End ss. 78(4)			0		0			0	0	
Unpaid Amounts to Related Person and Not Paid Within 3 Taxation Years ss. 78(1)			0		0			0	0	
Other			0		0			0	0	
			0		0			0	0	
			0		0			0	0	
Total	0	0	0	0	0	0	0	0	0	0



# Schedule 13 - Tax Reserves

Name of Utility: Atikokan Hydro Inc  
License Number: ED-XXXX-XXXX  
File Numbers: RP-XXXX-XXXX, EB-XXXX-XXXX  
Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## CONTINUITY OF RESERVES

Description	Balance at December 31, 2004 as per tax returns	Non-Distribution Eliminations	2004 Utility Only	Eliminate Amounts Not Relevant for Test Year Sign Convention: Increase (+) Decrease (-)	2004 Adjusted Utility Balance (C/F Tab "2004 Adjusted Taxable Income")	Test Year Adjustments		Balance for Test Year (C/F to Tab "Test Year Taxable Income")	Change During the Year	Disallowed Expenses
						Additions	Disposals			



# Schedule 7-1 Loss Carry-Forwards

Name of Utility: Atikokan Hydro Inc  
License Number: ED-2003-0001  
File Numbers: RP-2005-0020, EB-2005-0335  
Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## Corporation Loss Continuity and Application

	Total	Non-Distribution Portion <sup>1</sup>	Utility Balance
<b>Non-Capital Loss Carry Forward Deduction</b>			
Actual/Estimated December 31, 2004	505,888		505,888
Application of Loss Carry Forward to reduce taxable income in 2005	0		0
Other Adjustments Add (+) Deduct (-)			0
Balance available for use in Test Year	505,888	0	505,888
<b>Amount to be used in Test Year</b>	90,363		90,363
Balance available for use post Test Year	415,525	0	415,525

	Total	Non-Distribution Portion <sup>1</sup>	Utility Balance
<b>Net Capital Loss Carry Forward Deduction</b>			
Actual/Estimated December 31, 2004	505,888		505,888
Application of Loss Carry Forward to reduce taxable capital gains in 2005	90,363		90,363
Other Adjustments +ADD -(DEDUCT)			0
Balance available for use in Test Year	415,525	0	415,525
<b>Amount to be used in Test Year (see Note 2)</b>			0
Balance available for use post Test Year	415,525	0	415,525

### Note

<sup>1</sup> Please describe your methodology and rationale in the Manager's Summary

<sup>2</sup> Please provide calculation of the net-capital loss utilization and the inclusion rates that you proposes to use in your actual tax returns





# Excess Interest Expense

Name of Utility: Atikokan Hydro Inc  
License Number: ED-2003-0001  
File Numbers: RP-2005-0020, EB-2005-0335  
Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Calculated Deemed 2004 Interest Expense in 2006 EDR model

56,412

2004 Actual Interest Expense

66,741

2-2 UNADJUSTED ACCOUNTING DATA L 491

2004 Capitalized Interest (USoA 6040)

0

2-2 UNADJUSTED ACCOUNTING DATA L 431

2004 Capitalized Interest (USoA 6042)

0

2-2 UNADJUSTED ACCOUNTING DATA L 432

2004 Actual Interest

66,741

Interest Forecast for Tier 1 or 2 Adjustments

Total Interest

66,741

Excess Interest Expense for 2006 PILs

10,329

**Note: The applicant must indicate whether it made an election to capitalize interest incurred on CWIP for tax purposes for 2004 and prior years.**



# Test Year Taxable Income

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

	T2 S1 line #	Test Year Taxable Income	2004 Adjusted Taxable Income	Variance	Explanation for Variance
<b>Net Income Before Taxes</b>		70,028	87,604	-17,576	Note this value will be significantly larger due to PILs collected in 2004 Adjusted Taxable Income.
<b>Additions:</b>					
Interest and penalties on taxes	103		0	0	
Amortization of tangible assets 2-4 ADJUSTED ACCOUNTING DATA P489	104	143,082	154,170	-11,088	
Amortization of intangible assets 2-4 ADJUSTED ACCOUNTING DATA P490	106		0	0	
Recapture of capital cost allowance from Schedule 8	107		0	0	
Gain on sale of eligible capital property from Schedule 10	108		0	0	
Income or loss for tax purposes- joint ventures or partnerships	109		0	0	
Loss in equity of subsidiaries and affiliates	110		0	0	
Loss on disposal of assets	111	683	683	0	
Charitable donations	112		0	0	
Taxable Capital Gains	113		0	0	
Political Donations	114		0	0	
Deferred and prepaid expenses	116		0	0	
Scientific research expenditures deducted on financial statements	118		0	0	
Capitalized interest	119		0	0	
Non-deductible club dues and fees	120		0	0	
Non-deductible meals and entertainment expense	121	992	992	0	
Non-deductible automobile expenses	122		0	0	
Non-deductible life insurance premiums	123		0	0	
Non-deductible company pension plans	124		0	0	
Tax reserves beginning of year	125	0	0	0	
Reserves from financial statements- balance at end of year	126	0	0	0	
Soft costs on construction and renovation of buildings	127		0	0	
Book loss on joint ventures or partnerships	205		0	0	
Capital items expensed	206		0	0	
Debt issue expense	208		0	0	
Development expenses claimed in current year	212		0	0	
Financing fees deducted in books	216		0	0	
Gain on settlement of debt	220		0	0	
Non-deductible advertising	226		0	0	
Non-deductible interest	227		0	0	
Non-deductible legal and accounting fees	228		0	0	
Recapture of SR&ED expenditures	231		0	0	
Share issue expense	235		0	0	
Write down of capital property	236		0	0	
Amounts received in respect of qualifying environment trust per paragraphs 12(1)(z.1) and 12(1)(z.2)	237		0	0	
Other Additions: (please explain in detail the nature of the item)					
Interest Expensed on Capital Leases	290		0	0	
Realized Income from Deferred Credit Accounts	291		0	0	
Pensions	292		0	0	
Non-deductible penalties	293		0	0	
	294		0	0	
	295		0	0	
	296		0	0	
	297		0	0	
<b>Total Additions</b>		<b>144,757</b>	<b>155,845</b>	<b>-11,088</b>	



# Test Year Taxable Income

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

	T2 S1 line #	Test Year Taxable Income	2004 Adjusted Taxable Income	Variance	Explanation for Variance
<b>Deductions:</b>					
Gain on disposal of assets per financial statements	401		0	0	
Dividends not taxable under section 83	402		0	0	
Capital cost allowance from Schedule 8	403	112,782	120,487	-7,705	
Terminal loss from Schedule 8	404		0	0	
Cumulative eligible capital deduction from Schedule 10 CEC	405	1,311	1,409	-98	
Allowable business investment loss	406		0	0	
Deferred and prepaid expenses	409		0	0	
Scientific research expenses claimed in year	411		0	0	
Tax reserves end of year	413	0	0	0	
Reserves from financial statements - balance at beginning of year	414	0	180,558	-180,558	
Contributions to deferred income plans	416		0	0	
Book income of joint venture or partnership	305		0	0	
Equity in income from subsidiary or affiliates	306		0	0	
Other deductions: (Please explain in detail the nature of the item)					
Interest capitalized for accounting deducted for tax	390		0	0	
Capital Lease Payments	391		0	0	
Non-taxable imputed interest income on deferral and variance accounts	392		0	0	
	393		0	0	
	394		0	0	
Excess Interest (from Tab "Schedule 7-3")	395	10,329	0	10,329	Applicable to Test Year only
	396		0	0	
	397		0	0	
<b>Total Deductions</b>		<b>124,422</b>	<b>302,454</b>	<b>-178,032</b>	
<b>NET INCOME FOR TAX PURPOSES</b>		<b>90,364</b>	<b>-59,005</b>	<b>149,369</b>	
Charitable donations	311		0	0	
Taxable dividends received under section 112 or 113	320		0	0	
Non-capital losses of preceding taxation years from Schedule 7-1	331	90,363	0	90,363	
Net-capital losses of preceding taxation years (Please show calculation)	332		0	0	
Limited partnership losses of preceding taxation years from Schedule 4	335		0	0	
<b>TAXABLE INCOME (C/F to tab "Tax Provision)</b>		<b>1</b>	<b>-59,005</b>	<b>59,006</b>	





# Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

If Rate Base is proxy for paid-up capital, use **Section A**

If using actual paid-up capital, use **Section B**

Enter the LCT amount from either **Section A** or **B** in tab "Tax Provision" cell D28

## **Section A**

## **Wires Only**

### **ONTARIO CAPITAL TAX**

Rate Base

Less: Exemption

Deemed Taxable Capital

Rate in 2006

Net Amount (Taxable Capital x Rate)

1,556,188
10,000,000
-8,443,812

0.300%
--------

-25,331
---------

### **FEDERAL LCT**

Rate Base from

Less: Exemption

Deemed Taxable Capital

Rate in 2006

Gross Amount (Taxable Capital x Rate)

Less: Federal Surtax

Net LCT

Grossed-up LCT

1,556,188
50,000,000
0

0.125%
--------

0
---

0
---

0
---

0
---



# Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## Section B

### Detailed Calculation of the Ontario Capital Tax

#### ONTARIO CAPITAL TAX

(From Ontario CT23)

#### PAID-UP CAPITAL

Paid-up capital stock  
Retained earnings (if deficit, use negative sign)  
Capital and other surplus excluding  
    appraisal surplus  
Loans and advances  
Bank loans  
Bankers acceptances  
Bonds and debentures payable  
Mortgages payable  
Lien notes payable  
Deferred credits  
Contingent, investment, inventory and similar reserves  
Other reserves not allowed as deductions  
Share of partnership(s), joint venture(s) paid-up capital  
**Sub-total**

From 2004 Tax Return	Non-Distribution Elimination	Wires Only
1,277,900		1,277,900
-418,284		-418,284
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0
859,616	0	859,616

#### Subtract:

Amounts deducted for income tax purposes in excess of  
amounts booked  
Deductible R&D expenditures and ONTTI costs  
deferred for income tax  
**Total (Net) Paid-up Capital**

		0
		0
859,616	0	859,616

#### ELIGIBLE INVESTMENTS

Bonds, lien notes, interest coupons  
Mortgages due from other corporations  
Shares in other corporations  
Loans and advances to unrelated corporations  
Eligible loans and advances to related corporations  
Share of partnership(s) or joint venture(s) eligible investments  
**Total Eligible Investments**

		0
		0
		0
		0
		0
		0
		0
0	0	0



# Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## TOTAL ASSETS

	From 2004 Tax Return	Non-Distribution Elimination	Wires Only
Total assets per balance sheet	2,873,689		2,873,689
Mortgages or other liabilities deducted from assets			0
Share of partnership(s)/ joint venture(s) total assets			0

Deduct

Investment in partnership(s)/joint venture(s)			0
---	--	--	---

### **Total assets as adjusted**

2,873,689	0	2,873,689
-----------	---	-----------

Add: (if deducted from assets)

Contingent, investment, inventory and similar reserves			0
Other reserves not allowed as deductions			0

Deduct

Amounts deducted for income tax purposes in excess of amounts booked			0
Deductible R&D expenditures and ONTTI costs deferred for income tax			0

Deduct

Appraisal surplus if booked			0
-----------------------------	--	--	---

Other adjustments (if deducting, use negative sign)

			0
--	--	--	---

### **Total Assets**

2,873,689	0	2,873,689
-----------	---	-----------

### **Investment Allowance**

0	0	0
---	---	---

### Taxable Capital

Net paid-up capital	859,616	0	859,616
Investment Allowance	0	0	0

### **Taxable Capital**

859,616	0	859,616
---------	---	---------

### Capital Tax Calculation

Deduction from taxable capital up to \$10,000,000	10,000,000		10,000,000
---	------------	--	------------

Net Taxable Capital			0
---------------------	--	--	---

Rate			0.3000%
------	--	--	---------

Ontario Capital Tax (Deductible, not grossed-up)			0
--	--	--	---



## Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600



# Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## **LARGE CORPORATION TAX**

(From Federal Schedule 33)

### **CAPITAL**

#### **ADD:**

Reserves that have not been deducted in computing income for the year under Part I

Capital stock

Retained earnings

Contributed surplus

Any other surpluses

Deferred unrealized foreign exchange gains

All loans and advances to the corporation

All indebtedness- bonds, debentures, notes, mortgages, bankers acceptances, or similar obligations

Any dividends declared but not paid

All other indebtedness outstanding for more than 365 days

From 2004 Tax Return	Non-Distribution Elimination	Wires Only
		0
		0
		0
		0
		0
		0
		0
		0
		0
		0

#### **Subtotal**

0	0	0
---	---	---

#### **DEDUCT:**

Deferred tax debit balance

Any deficit deducted in computing shareholders' equity

Any patronage dividends 135(1) deducted in computing income under Part I included in amounts above

Deferred unrealized foreign exchange losses

		0
		0
		0
		0
		0
		0

#### **Subtotal**

0	0	0
---	---	---

#### **Capital for the year**

0	0	0
---	---	---



# Ontario Capital Tax, Large Corporation Tax

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

## INVESTMENT ALLOWANCE

Shares in another corporation  
Loan or advance to another corporation  
Bond, debenture, note, mortgage, or  
similar obligation of another corporation  
Long term debt of financial institution  
Dividend receivable from another corporation  
Debts of corporate partnerships that were not exempt  
from tax under Part I.3  
Interest in a partnership

From 2004 Tax Return	Non-Distribution Elimination	Wires Only
		0
		0
		0
		0
		0
		0
		0
		0

**Investment Allowance**

0	0	0
---	---	---

## TAXABLE CAPITAL

Capital for the year

0	0	0
---	---	---

Deduct: Investment allowance

0	0	0
---	---	---

Taxable Capital for taxation year

0	0	0
---	---	---

Deduct: Capital Deduction upto \$50,000,000

50,000,000		50,000,000
------------	--	------------

**Taxable Capital**

0	0	0
---	---	---

Rate

0.12500%
----------

**Gross Part I.3 Tax LCT**

0.00
------

Federal Surtax Rate

1.1200%
---------

Less: Federal Surtax = Taxable Income x Surtax Rate

0
---

**Net Part I.3 Tax - LCT Payable** (If surtax is greater than Gross LCT, then zero)

0
---

**Net Part I.3 Tax - LCT Payable grossed-up** (1 - 0.1862)

0
---



# Test Year PILs/ Tax Provision

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

Wires Only					
<b>Regulatory Taxable Income - From 'Test Year Taxable Income'</b>	1				
Corporate Income Tax Rate	18.62%				
<b>Total Income Taxes</b>	0	2004 Actual	Variance	Explanation of Variance	
Investment Tax Credits			0		
Miscellaneous Tax Credits			0		
Total Tax Credits	0	0	0		
<b>Corporate PILs/Income Tax Provision for Test Year</b>	0				
<b>Ontario Capital Tax</b>	0				
<b>LCT</b>	0				
<b><u>INCLUSION IN RATES</u></b>					
<b>Income Tax</b> (grossed-up)	0				
<b>Ontario Capital Tax</b> (not grossed-up)	0				
<b>LCT</b> (grossed-up)	0				
<b>Tax Provision for 2006 EDR Model Rate Recovery</b> (EDR Model Tab "4-2 OUTPUT from PILS MODEL" cell E15)	0				



# PILs VARIANCE

Name of Utility: Atikokan Hydro Inc

License Number: ED-2003-0001

File Numbers: RP-2005-0020, EB-2005-0335

Name of Contact: Wilf Thorburn

Phone Number: 807-597-6600

		<u>Income Taxes</u>	<u>OCT</u>	<u>LCT</u>	<u>TOTAL</u>
Actual PILs/Taxes Paid by the Utility <sup>1</sup>	2002				0
	2003				0
	2004				0
Test Year PILs/Taxes <sup>2</sup>	2006	0	0	0	0
Variance (2006 vs. 2004)		0	-	-	0
Percentage Variance between Actual 2004 and 2006 Proxy					100%

*If Cell K18 exceeds 25%, a narrative description of this variance shall be included in the Manager's Summary*

**Comments:**

<sup>1</sup> Actual Wires-Only PILs/ Taxes paid includes income taxes, Ontario Capital Tax and Large Corporation Tax.  
These values are available from your annual filings - SIMPIL model TaxRec

<sup>2</sup> Test Year PILs/Taxes include the grossed-up amounts for income taxes and Large Corporation Tax, plus Ontario Capital Tax.





# 2001 Fair Market Value (FMV) Bump

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number:

		CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1620	Buildings and Fixtures	1	0	0	0
1635	Boiler Plant Equipment	1	0	0	0
1650	Reservoirs, Dams and Waterways	1	0	0	0
1660	Roads, Railroads and Bridges	1	0	0	0
1708	Buildings and Fixtures	1	0	0	0
1715	Station Equipment	1	0	0	0
1720	Towers and Fixtures	1	0	0	0
1725	Poles and Fixtures	1	0	0	0
1730	Overhead Conductors and Devices	1	0	0	0
1735	Underground Conduit	1	0	0	0
1740	Underground Conductors and Devices	1	0	0	0
1745	Roads and Trails	1	0	0	0
1808	Buildings and Fixtures	1	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	1	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	1	0	0	0
1825	Storage Battery Equipment	1	0	0	0
1830	Poles, Towers and Fixtures	1	0	0	0
1835	Overhead Conductors and Devices	1	0	0	0
1840	Underground Conduit	1	0	0	0
1845	Underground Conductors and Devices	1	0	0	0
1850	Line Transformers	1	0	0	0
1855	Services	1	0	0	0
1860	Meters	1	0	0	0
1865	Other Installations on Customer's Premises	1	0	0	0
1870	Leased Property on Customer Premises	1	0	0	0
1908	Buildings and Fixtures	1	0	0	0
1995	Contributions and Grants - Credit	1	0	0	0
2010	Electric Plant Purchased or Sold	1	0	0	0
2020	Experimental Electric Plant Unclassified	1	0	0	0
2030	Electric Plant and Equipment Leased to Others	1	0	0	0
2040	Electric Plant Held for Future Use	1	0	0	0
2050	Completed Construction Not Classified-- Electric	1	0	0	0
2070	Other Utility Plant	1	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	1	0	0	0
xxx2	Smart Meters	1	0	0	0
<b>SUBTOTAL - CLASS 1</b>			<b>0</b>	<b>0</b>	<b>0</b>



# 2001 Fair Market Value (FMV) Bump

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number:

		CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1620	Buildings and Fixtures	2	0	0	0
1635	Boiler Plant Equipment	2	0	0	0
1650	Reservoirs, Dams and Waterways	2	0	0	0
1660	Roads, Railroads and Bridges	2	0	0	0
1708	Buildings and Fixtures	2	0	0	0
1715	Station Equipment	2	0	0	0
1720	Towers and Fixtures	2	0	0	0
1725	Poles and Fixtures	2	0	0	0
1730	Overhead Conductors and Devices	2	0	0	0
1735	Underground Conduit	2	0	0	0
1740	Underground Conductors and Devices	2	0	0	0
1745	Roads and Trails	2	0	0	0
1808	Buildings and Fixtures	2	0	0	0
1815	Transformer Station Equipment - Normally Primary above 50 kV	2	0	0	0
1820	Distribution Station Equipment - Normally Primary below 50 kV	2	0	0	0
1825	Storage Battery Equipment	2	0	0	0
1830	Poles, Towers and Fixtures	2	0	0	0
1835	Overhead Conductors and Devices	2	0	0	0
1840	Underground Conduit	2	0	0	0
1845	Underground Conductors and Devices	2	0	0	0
1850	Line Transformers	2	0	0	0
1855	Services	2	0	0	0
1860	Meters	2	0	0	0
1865	Other Installations on Customer's Premises	2	0	0	0
1870	Leased Property on Customer Premises	2	0	0	0
1908	Buildings and Fixtures	2	0	0	0
1995	Contributions and Grants - Credit	2	0	0	0
2010	Electric Plant Purchased or Sold	2	0	0	0
2020	Experimental Electric Plant Unclassified	2	0	0	0
2030	Electric Plant and Equipment Leased to Others	2	0	0	0
2040	Electric Plant Held for Future Use	2	0	0	0
2050	Completed Construction Not Classified-- Electric	2	0	0	0
2070	Other Utility Plant	2	0	0	0
xxx1	Fixed Assets for Conservation and Demand Management	2	0	0	0
xxx2	Smart Meters	2	0	0	0
<b>SUBTOTAL - CLASS 2</b>			<b>0</b>	<b>0</b>	<b>0</b>



# 2001 Fair Market Value (FMV) Bump

Name of Utility: Atikokan Hydro Inc  
 License Number: ED-2003-0001  
 File Numbers: RP-2005-0020, EB-2005-0335  
 Name of Contact: Wilf Thorburn

Phone Number:

		CCA Class	October 1, 2001 FMV Bump	FMV Bump Non-Distribution	Utility FMV Bump
1875	Street Lighting and Signal Systems	8	0	0	0
1915	Office Furniture and Equipment	8	0	0	0
1935	Stores Equipment	8	0	0	0
1940	Tools, Shop and Garage Equipment	8	0	0	0
1945	Measurement and Testing Equipment	8	0	0	0
1950	Power Operated Equipment	8	0	0	0
1955	Communication Equipment	8	0	0	0
1960	Miscellaneous Equipment	8	0	0	0
1965	Water Heater Rental Units	8	0	0	0
1970	Load Management Controls - Customer Premises	8	0	0	0
1975	Load Management Controls - Utility Premises	8	0	0	0
1980	System Supervisory Equipment	8	0	0	0
1985	Sentinel Lighting Rental Units	8	0	0	0
1990	Other Tangible Property	8	0	0	0
<b>SUBTOTAL - CLASS 8</b>			<b>0</b>	<b>0</b>	<b>0</b>
1920	Computer Equipment - Hardware	45	0	0	0
<b>SUBTOTAL - CLASS 45</b>			<b>0</b>	<b>0</b>	<b>0</b>
1930	Transportation Equipment	10	0	0	0
<b>SUBTOTAL - CLASS 10</b>			<b>0</b>	<b>0</b>	<b>0</b>
1925	Computer Software - CL12	12	0	0	0
<b>SUBTOTAL - CLASS 12</b>			<b>0</b>	<b>0</b>	<b>0</b>
1630	Leasehold Improvements	13 <sub>1</sub>	0	0	0
1710	Leasehold Improvements	13 <sub>2</sub>	0	0	0
1810	Leasehold Improvements	13 <sub>3</sub>	0	0	0
1910	Leasehold Improvements	13 <sub>4</sub>	0	0	0
<b>SUBTOTAL - CLASS 13</b>			<b>0</b>	<b>0</b>	<b>0</b>
1640	Engines and Engine-Driven Generators	43.1	0	0	0
1645	Turbogenerator Units	43.1	0	0	0
1655	Water Wheels, Turbines and Generators	43.1	0	0	0
1665	Fuel Holders, Producers and Accessories	43.1	0	0	0
1670	Prime Movers	43.1	0	0	0
1675	Generators	43.1	0	0	0
1680	Accessory Electric Equipment	43.1	0	0	0
1685	Miscellaneous Power Plant Equipment	43.1	0	0	0
<b>SUBTOTAL - Generating Equipment</b>			<b>0</b>	<b>0</b>	<b>0</b>
2005	Property Under Capital Leases	CL	0	0	0
2075	Non-Utility Property Owned or Under Capital Leases	CL	0	0	0
<b>SUBTOTAL - Capital Leases</b>			<b>0</b>	<b>0</b>	<b>0</b>
1606	Organization	ECP	0	0	0
1610	Miscellaneous Intangible Plant	ECP	0	0	0
1616	Land Rights	ECP	0	0	0
1706	Land Rights	ECP	0	0	0
1806	Land Rights	ECP	0	0	0
1906	Land Rights	ECP	0	0	0
2060	Electric Plant Acquisition Adjustment	ECP	0	0	0
2065	Other Electric Plant Adjustment	ECP	0	0	0
1608	Franchises and Consents	14	0	0	0
<b>SUBTOTAL - Eligible Capital Property</b>			<b>0</b>	<b>0</b>	<b>0</b>
1615	Land	LAND	0	0	0
1705	Land	LAND	0	0	0
1805	Land	LAND	0	0	0
1905	Land	LAND	0	0	0
<b>SUBTOTAL - Land</b>			<b>0</b>	<b>0</b>	<b>0</b>
2055	Construction Work in Progress--Electric	WIP	0	0	0
<b>Total FMV Bump-up</b>			<b>0</b>	<b>0</b>	<b>0</b>

**Atikokan Hydro Inc.**  
**Schedule of Changed Distribution Rates** and Charges  
Effective Date: March 1, 2005  
Implementation Date: April 1, 2005

RP-2005-0013  
EB-2004-0004

RESIDENTIAL

Monthly Service Charge	(per month)	<b>\$24.94</b>
Distribution Volumetric Rate	(per kWh)	<b>\$0.0099</b>

GENERAL SERVICE < 50 KW

Monthly Service Charge	(per month)	<b>\$50.17</b>
Distribution Volumetric Rate	(per kWh)	<b>\$0.0064</b>

GENERAL SERVICE > 50 KW (Non Time of Use)

Monthly Service Charge	(per month)	<b>\$68.81</b>
Distribution Volumetric Rate	(per kW)	<b>\$0.2625</b>

GENERAL SERVICE INTERMEDIATE USE

Monthly Service Charge	(per month)	<b>\$2,244.00</b>
Distribution Volumetric Rate	(per kW)	<b>\$0.1668</b>

SENTINEL LIGHTS (Non Time of Use)

Monthly Service Charge	(per connection)	<b>\$0.90</b>
Distribution Volumetric Rate	(per kW)	<b>\$7.8274</b>

STREET LIGHTING (Non Time of Use)

Monthly Service Charge	(per connection)	<b>\$1.84</b>
Distribution Volumetric Rate	(per kW)	<b>\$2.1157</b>

UNMETERED SCATTERED LOAD

Unmetered scattered loads such as cable amplifiers, car park lights, and traffic lights will be billed at General Service < 50 kW rates. Energy usage is based on connected load estimates. Charges per account will be as follows:

Monthly Service Charge	(per month)	<b>\$50.17</b>
Distribution Volumetric Rate	(per kWh)	<b>\$0.0064</b>

**Atikokan Hydro Inc.**  
**SCHEDULE OF OTHER REGULATED RATES**

**RP-2000-0261**  
**EB-2001-0550**

**Wholesale Market Service Rate**  
Effective upon the date that subsection 26(1)  
of the *Electricity Act*, 1998 comes into force.

**Billing Determinant:**

The billing determinant is the customer's metered energy consumption adjusted by the Total Loss Factor as approved by the Board and set out in this Schedule of Other Regulated Rates.

**Wholesale Market Service Rate**

**(per kWh) \$ 0.0052**

**Atikokan Hydro Inc.**  
**SCHEDULE OF OTHER REGULATED RATES**

**RP-2000-0261**  
**EB-2001-0550**

**Standard Supply Service ("SSS") Rates**  
**Effective upon the date that subsection 26(1)**  
**of the *Electricity Act*, 1998 comes into force.**

**Residential**

Administration Charge	(per month)	\$ 0.25
SSS Rate	(per kWh)	Weighted Average Hourly Spot Market Price <sup>1</sup>

**General Service**

Administration Charge	(per month)	\$ 0.25
-----------------------	-------------	---------

For a customer with a monthly peak demand of 50 kW or less and an annual energy consumption equal to or below 150,000 kWh:

SSS Rate	(per kWh)	Weighted Average Hourly Spot Market Price <sup>1</sup>
----------	-----------	--

For a customer with a monthly peak demand of greater than 50 kW

SSS Rate (Non-interval meter)	(per kWh)	Weighted Average Hourly Spot Market Price
SSS Rate (Interval meter)	(per kWh)	Spot Market Price

**Sentinel Lighting**

Administration Charge	(per connection)	\$ 0.25
SSS Rate (Non-interval meter)	(per kWh)	Weighted Average Hourly Spot Market Price <sup>1</sup>

**Street Lighting**

Administration Charge	(per connection)	\$ 0.25
SSS Rate (Non-interval meter)	(per kWh)	Spot Market Price

---

<sup>1</sup> Calculated in accordance with the Retail Settlement Code

Atikokan Hydro Inc.  
SCHEDULE OF **OTHER** REGULATED RATES

**RP-2000-0261**  
**EB-2001-0550**

Retail Transmission Rates  
Effective upon the date that subsection **26(1)**  
of the Electricity Act, 1998 comes into force.

**Billing Determinants:**

For an energy-only metered customer, the billing determinant is the customer's metered energy consumption adjusted by the Total Loss Factor as approved by the Board and set out in this Schedule of Other Regulated Rates.

For a demand customer without an interval meter, the billing determinant for both the Network **Service** Rate and the Line and Transformation Connection **Service** Rate is the customer's peak demand at any time of the month.

For an interval metered customer, the network rate will apply to an individual end-use customer's **non-coincident** peak demand in the month during the peak period defined as between 7 AM and 7 PM (local time) on weekdays that are not statutory holidays. The billing determinant for the Line and Transformation Connection Service Rate is the customer's peak demand at any time of the month.

**Residential**

Network Service Rate	(per kWh)	\$0.0057
Line and Transformation Connection Service Rate	(per kWh)	\$0.0050

**General Service - Less than 50 kW**

Network Service Rate	(per kWh)	\$0.0052
Line and Transformation Connection Service Rate	(per kWh)	\$0.0045

**General Service - Greater than 50 kW with no interval meter**

Network Service Rate	(per kW)	\$2.1218
Line and Transformation Connection Service Rate	(per kW)	\$1.7882

**General Service - Greater than 50 kW TOU**

Network Service Rate	(per kW)	\$2.2535
Line and Transformation Connection Service Rate	(per kW)	\$1.9603

**General Service - With an interval meter, Greater than 1000kW**

Network Service Rate	(per kW)	\$2.2508
Line and Transformation Connection Service Rate	(per kW)	\$1.9763

**Intermediate Use**

Network Service Rate	(per kW)	\$2.3730
Line and Transformation Connection Service Rate	(per kW)	\$2.1090

Atikokan Hydro Inc.  
**SCHEDULE OF OTHER 'REGULATED RATES**

**RP-2000-0261  
EB-2001-0550**

**Retail Transmission Rates**  
**Effective upon the date that subsection 26(1)**  
**of the *Electricity Act*, 1998 comes into force.**

**Large Use - With an Interval meter**

Network Service Rate	(per kW)	\$2.4952
Line and Transformation Connection Service Rate	(per kW)	\$2.2417

**Sentinel Lighting**

Network Service Rate	(per kW)	\$1.6083
Line and Transformation Connection Service Rate	(per kW)	\$1.4113

**Street Lighting**

Network Service Rate	(per kW)	\$1.6002
Line and Transformation Connection Service Rate	(per kW)	\$1.3824

**Embedded Distributor**

Network Service Rate	(per kW)	\$2.4952
Line and Transformation Connection Service Rate	(per kW)	\$2.2417



**Atikokan Hydro Inc.**  
**SCHEDULE OF OTHER REGULATED RATES**

**RP-2000-0261**  
**EB-20014550**

**Loss Factors**  
**Effective upon the date that subsection 26(1)**  
**of the *Electricity Act*, 1998 comes into force.**

Supply Facilities Loss Factor (a)	1.0045
Distribution Loss Factors	
Secondary metered customers	
- Customer less than 5,000 kW (b)	1.0345
- Customer greater than 5,000 kW (c)	1.0100
Primary metered customers	
- Customer less than 5,000 kW (d)	1.0242
- Customer greater than 5,000 kW (e)	1.0000
Total Loss Factors	
Secondary metered customers	
- Customer less than 5,000 kW (a) x (b)	1.0392
- Customer greater than 5,000 kW (a) x (c)	1.0145
Primary metered customers	
- Customer less than 5,000 kW (a) x (d)	1.0288
- Customer greater than 5,000 kW (a) x (e)	1.0045

**Atikokan Hydro Inc.**  
**SCHEDULE OF RATES AND CHARGES**  
Effective on the day Subsection **26(1)**  
of the Electricity Act comes into force

RP-2000-0261  
EB-2000-0561  
EB-2001-0232

Street Lighting Non-Time of Use

Monthly Service Charge	(per month)	\$1.84
Distribution Volumetric Charge	(per kW)	\$1.4869

Un-metered, Scattered Load

Un-metered, scattered loads will be billed as General Service < 50 kW non-TOU customers based on estimated loads on a per **connection** basis.

Monthly Service Charge	(per month)	\$50.08
Distribution Volumetric Charge	(per kWh)	\$0.0049

✱ Specific Service Charges

Late payment rate (per month; per annum)	1.5%; 19.56%
Interim Read	\$25.00
Collection of Account Charge	\$25.00
Reconnect (regular working hours)	\$28.00
Reconnect (other than regular working hours)	\$315.00
Returned Cheque	\$25.00
Account Setup & Change of Occupancy	\$25.00



**Atikokan Hydro Inc.**  
**Financial Statements**  
For the year ended  
December 31, 2002

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**BDO Dunwoody LLP**  
Chartered Accountants  
and Consultants

375 Scott Street  
Fort Frances, Ontario, Canada P9A 1H1  
Telephone: (807) 274-9848.  
Telefax: (807) 274-5142

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## Auditors' Report

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**To the Shareholders of  
Atikokan Hydro Inc.**

We have audited the balance sheet of the Atikokan Hydro Inc. as at December 31, 2002, and the statements of operations and deficit and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We **conducted** our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial **position** of the Corporation as at December 31, 2002, and the results of its operations and cash flows for the year then ended in accordance with the Canadian generally accepted accounting principles.

*BDO Dunwoody LLP*

Chartered Accountants

Fort Frances, Ontario  
February 19, 2003

## Atikokan Hydro Inc. Balance Sheet

December 31	2002	2001
<b>Assets</b>		
<b>Current</b>		
Cash	\$ 99,367	\$ 384,813
Accounts receivable (Note 1)	64,611	48,527
Unbilled revenue	555,558	362,521
Inventory	46,146	51,389
Prepaid expense	22,454	27,004
	<u>788,136</u>	<u>874,254</u>
Loan receivable (Note 2)	-	19,625
Capital assets (Note 3)	1,956,135	2,052,554
Other assets (Note 4)	24,889	27,734
	<u>\$ 2,769,160</u>	<u>\$ 2,974,167</u>
<b>Liabilities</b>		
<b>Current</b>		
Accounts payable	\$ 182,554	\$ 429,572
Customer deposits	5,780	4,851
Current portion of long-term debt (Note 5)	10,564	10,050
Deferred revenue (Note 7)	190,425	-
	<u>389,323</u>	<u>444,473</u>
Customer deposits	52,016	43,654
Long-term debt (Note 5)	1,295,005	1,305,569
	<u>1,736,344</u>	<u>1,793,696</u>
Shareholders' equity		
Share capital (Note 6)	1,277,900	1,277,900
Deficit	(245,084)	(97,429)
	<u>1,032,816</u>	<u>1,180,471</u>
	<u>\$ 2,769,160</u>	<u>\$ 2,974,167</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Atikokan Hydro Inc. Statement of Operations and Deficit

For the year ended December 31	2002	2001
Revenue		
Sale of energy	\$ 4,284,961	\$ 3,794,739
Rent from electric property	17,041	16,788
Late payment charges	9,830	16,936
Miscellaneous service revenue	4,770	2,148
Miscellaneous non-operating income	212	15,713
Net gain/loss on disposal	-	1,574
Interest and dividend income	4,884	9,599
Provincial rebate revenue	129,347	-
	<b>4,451,045</b>	<b>3,857,497</b>
Expenses		
Administration	206,264	172,079
Amortization	206,258 ✓	161,416
Billing and collecting	149,005 ✓	124,591
Distribution expense operation	226,8094	245,037
Distribution expense maintenance	39,631 ✓	41,766
Energy cost	3,375,045	3,054,060
Interest on long-term debt	65,551 ✓	65,058
Other interest expense	1,083 ✓	4,576
Provincial rebate expense	129,347	-
	<b>4,398,993</b>	<b>3,868,583</b>
Net income (loss) before the undernoted	52,052	(11,086)
Extraordinary loss, regulatory assets (Note 10)	199,707	-
Net loss after extraordinary loss in the year	(147,655)	(11,086)
Deficit, beginning of year	(97,429)	(86,343)
<b>Deficit, end of year</b>	<b>\$ (245,084)</b>	<b>\$ (97,429)</b>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Atikokan Hydro Inc. Statement of Cash Flows

For the year ended December 31	2002	2001
Cash provided by(used in)		
Operating activities		
Excess of expenditures over revenue for the year	\$ (147,655)	\$ (11,086)
Item not involving cash		
Amortization	206,258	161,416
	<b>58,603</b>	<b>150,330</b>
Changes in non-cash working capital balances		
Accounts receivable	(16,084)	19,440
Unbilled revenue	(193,037)	(11,708)
Inventory	5,243	3,980
Prepays	4,550	(6,535)
Accounts payable	(247,018)	29,786
Deferred revenue	190,425	-
	<b>(197,318)</b>	<b>185,293</b>
Investing activities		
Net increase in capital assets	(101,324)	(129,188)
Net increase in other assets	-	(3,080)
Loan receivable collected in year	19,625	-
	<b>(81,699)</b>	<b>(132,268)</b>
Financing activities		
Net increase (decrease) in long-term debt	(10,050)	25,243
Increase (decrease) in customer deposits held	9,291	1,155
Issue of shares	-	100
	<b>(759)</b>	<b>26,498</b>
Increase (decrease) in cash during the year	(279,776)	79,523
Cash position, beginning of year	384,813	305,290
Cash position, end of year	\$ 105,037	\$ 384,813

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2002

---

Nature of Business	The Corporation is incorporated under the laws of Ontario and is engaged in the distribution of retail <b>electricity</b> .
Regulation	<p>The <b>Energy</b> Competition Act, 1998 (the "Act") was given Royal Assent on October 30, 1998. The Act provides for a <b>competitive</b> market in the sale of electricity and the regulation of the monopoly <b>electricity delivery</b> system in the Province of Ontario (the "Province") by the Ontario Energy Board (the "<b>OEB</b>"). Electricity retailers began competing for <b>customers</b> as of March 1, 2000. On May 1, 2002, <b>with</b> the electricity market opening, or "Open Access", electricity retailers, including Energy Services, began to sell <b>electricity</b>.</p> <p>The OEB has regulatory oversight of electricity matters in the Province of Ontario. The Act sets out the <b>OEB's</b> powers to issue a distribution licence which must be obtained by any person owning or operating a distribution system under the Ontario Energy Board Act, 1998. The OEB may <b>prescribe</b> licence requirements and conditions including, among other things, specified accounting records, regulatory accounting principles, separation of accounts for separate businesses and <b>filing/process</b> requirements for rate-setting purposes.</p> <p>The Ontario Energy Board Act, 1998 gave the OEB increased powers and responsibilities to regulate the electricity industry. These powers and responsibilities include the power to approve or fix rates for the transmission and distribution of electricity, the power to provide continued rate protection for rural and remote electricity <b>customers</b> and the responsibility for ensuring that distribution companies fulfill obligations to connect and service customers.</p> <p>In December 2002, the Province passed the <b>Electricity</b> Pricing, conservation and Supply Act, 2002 ("bill 210") which among other things;</p> <ul style="list-style-type: none"><li>(a) fixed the price of electricity paid by low volume and designated consumers at 4.3 cents per <b>kWh</b>(<b>retroactive</b> to May 1, 2002); and</li><li>(b) capped distribution rates at current levels and deferred further rate increases and certain cost recoveries during the Rate Cap Period.</li></ul> <p>The "Rate Cap Period" refers to the period during which the rate cap system provided for under Bill 210 is in effect. During the Rate Cap Period, an application to the OEB for a new distribution rate order may be only with the written approval of the Minister of Energy. The Rate Cap Period is expected to continue until at least May 1, 2006.</p>
Financial Instruments	The Corporation's financial instruments consist of cash, accounts receivable, unbilled revenue, accounts payable, customer deposits and long-term debt. Unless <b>otherwise</b> noted, it is management's opinion that the Corporation is not exposed to <b>significant</b> interest, currency or credit risks arising from these financial instruments.
Inventory	Inventories consist primarily of maintenance and construction materials and are stated at the lower of cost and replacement cost, with cost determined on a standard cost basis net of the provision for obsolescence.



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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2002

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Capital Assets	Capital assets are recorded at cost. Amortization based on the estimated useful life of the asset is as follows: <ul style="list-style-type: none"><li>Buildings - 2.5% straight line basis</li><li>Transmission and distribution equipment - 2.5% straight line basis</li><li>Other equipment - 10% straight line basis</li><li>Computer equipment and software - 20% straight line basis</li><li>Automotive equipment - various straight line basis</li></ul>
Other Assets	Other assets are recorded at cost. Amortization is provided as follows: <ul style="list-style-type: none"><li>Organization expense - 10% straight line basis</li></ul>
Cash and Cash Equivalents	Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.
Revenue Recognition	Revenue from the sale of <b>electricity</b> is recorded on a basis of <b>cyclical</b> billings and also includes unbilled revenue accrued in respect of <b>electricity</b> delivered by not yet billed.
Customer deposits	Customers' deposits are cash collections from customers to guarantee the payment of energy bills. Deposits expected to be refunded within the next fiscal year are classified as a current liability.
Use of Estimates	The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions which <del>affect</del> the reported amounts of assets and <b>liabilities</b> and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses for the year. Actual results could differ from those estimates, including changes as a result of <b>future</b> decisions made by the OEB, the Minister of Energy or the Minister of Finance.

## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2002

1. Accounts **Receivable**

	2002	2001
Trade accounts	\$ 56,887	\$ 48,007
Atikokan Enercom Inc.	1,209	-
Township of Atikokan	6,515	520
	<b>\$ 64,611</b>	<b>\$ 48,527</b>

2. Loan Receivable

Atikokan Enercom Inc., interest free loan, no specific terms of repayment, paid in full during the year ended December 31, 2002.

3. Capital Assets

	2002			2001
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 15,588	\$ -	\$ 15,588	\$ 15,588
Buildings	295,619	152,543	143,076	153,943
Transmission and distribution equipment	2,790,375	1,132,413	1,657,962	1,712,759
Other equipment	118,059	80,332	37,727	35,432
Automotive equipment	397,656	378,751	18,905	23,962
Computer equipment and software	218,433	135,556	82,877	110,870
	\$ 3,835,730	\$ 1,879,595	\$ 1,956,135	\$ 2,052,554

## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2002

### 4. Other Assets

	2002	2001
Organization costs	\$ 31,040	\$ 31,040
Accumulated amortization	(6,151)	(3,306)
	<u>\$ 24,889</u>	<u>\$ 27,734</u>

### 5. Long-term Debt

	2002	2001
Township of Atikokan repayable \$6,300 a month, including interest at 5%	\$ 1,305,569	\$ 1,315,619
Less current portion	10,564	10,050
	<u>\$ 1,295,005</u>	<u>\$ 1,305,569</u>

Principal payments required on long-term debt for the next five years and thereafter are due as follows:

Year	Amount
2003	\$ 10,564
2004	11,101
2005	11,672
2006	12,269
2007	12,897
Thereafter	<u>1,247,066</u>
	<u>\$ 1,305,569</u>

## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2002**

### 6. Share Capital

The authorized share capital is as follows:

Unlimited Class A Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative **dividend** determined by the board of **directors**.

Unlimited Class B Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the board of directors.

Unlimited Class C Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the board of **directors**.

Unlimited Class D Preferred shares, non-voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the board of directors.

Unlimited Class E Preferred shares, non-voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the board of directors.

Unlimited Class A Common shares, voting, entitled to a noncumulative dividend determined by the board of directors.

Unlimited Class B Common shares, voting, entitled to a noncumulative dividend determined by the board of directors.

Unlimited Class C Common shares, non-voting, entitled to a noncumulative dividend determined by the board of directors.

Unlimited Class D Common shares, non-voting, entitled to a noncumulative dividend determined by the board of directors.

Unlimited Class E Common shares, non-voting, entitled to a **non-cumulative** dividend determined by the board of directors.

Issued	<b>2002</b>	<b>2001</b>
12,779    Class A common shares	<b>\$ 1,277,900</b>	<b>\$ 1,277,900</b>

### 7. Deferred Revenue

During the year the Corporation received cash payments from the Provincial Government to fund the energy rebate program legislated by the Province ("**Bill 210**"). As rebates are issued the funds are recognized into revenue and expense. The balance in deferred revenues represents the cash flows received but not distributed at December 31, 2002.

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## Atikokan,HydroInc.

### Notes to Financial Statements

December 31,2002

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#### 8. Credit Facilities

Atikokan Hydro is party to a short-term credit facility with a Canadian chartered bank pursuant to which the Corporation could borrow up to **\$250,000** in the form of an operating loan. The amount drawn under the credit facility as at December **31,2002** was \$nil.

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#### 9. Financial Guarantees

Participants in the wholesale market for **electricity** that is administered by the Independent Electricity Market Operator are required to satisfy prescribed prudential requirements.

During the year the corporation became party to an irrevocable standby letter of **credit** with a Canadian chartered bank. The credit amounts to **2002 \$481,430 (2001 - \$nil)** and expires on May **15,2003**.

---

#### 10. Regulatory Assets

Under Bill **210**, certain costs and variance account balances are deemed to be "regulatory assets" in accordance with the OEB Accounting Procedures handbook. These assets are to be reflected in the Corporations balance sheet until the manner and timing of disposition is determined by the OEB.

The Corporation continually assesses the likelihood of recovery of regulatory assets. If recovery through future rates was no longer considered probable, the amounts would be charged to the results of operations in the period that the assessment was made. If a future recovery decision was made by the OEB or the Ministry of Energy to allow recovery of the regulatory assets, the Corporation would recognize revenue in the results of operations in the period such a decision was made.

Management performed a review of the future recoverability of regulatory assets under Canadian **GAAP** and determined that an allowance was required to account for the uncertainty of the ultimate recovery of the assets.

	2002	2001
Regulatory assets	\$ 199,707	\$ -
Allowance for regulatory assets	(199,707)	-
	<u>\$ -</u>	<u>\$ -</u>

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#### 11. Comparative Figures

The **comparative** figures have been reclassified from statements previously presented to conform to the presentation of the **2002** financial statements.

**Atikokan Hydro Inc.**  
**Financial Statements**  
**For the year ended**  
**December 31, 2003**

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Driving growth

**BDO Dunwoody** LLP  
Chartered Accountants  
and Advisors

375 Scott Street  
Fort Frances Ontario Canada P9A 1H1  
Telephone: (807) 274-9848  
Telefax: (807) 274-5142

[www.bdo.ca](http://www.bdo.ca)

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## Auditors' Report

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To the **Shareholders** of  
Atikokan Hydro Inc.

We have audited the balance sheet of Atikokan Hydro Inc. as at December 31, 2003, and the statements of operations and deficit and cash flows for the year then ended. These financial statements are the responsibility of the **Corporation's** management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and **perform** an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2003, and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting **principles**.

*BDO Dunwoody LLP*

Chartered Accountants

Fort Frances, Ontario  
March 26, 2004

## Atikokan Hydro Inc. Balance Sheet

December 31	2003	2002
<b>Assets</b>		
Current		
Cash	\$ 171,368	\$ 99,367
Accounts receivable (Note 2)	75,797	64,611
Unbilled revenue	365,602	555,558
Inventory	60,498	46,146
Prepaid expense	42,695	22,454
	<u>715,960</u>	788,136
Capital assets (Note 3)	1,830,355	1,956,135
Other assets (Note 4)	22,044	24,889
	<u>\$ 2,568,359</u>	<u>\$ 2,769,160</u>
<b>Liabilities</b>		
Current		
Accounts payable	\$ 262,882	\$ 372,979
Customer deposits	5,402	5,780
Current portion of long-term debt (Note 5)	11,101	10,564
	<u>279,385</u>	389,323
Regulatory liabilities	141,838	-
Customer deposits	91,220	52,016
Long-term debt (Note 5)	1,283,904	1,295,005
	<u>1,796,347</u>	1,736,344
Shareholders' equity		
Share capital (Note 6)	1,277,900	1,277,900
Deficit	(505,888)	(245,084)
	<u>772,012</u>	1,032,816
	<u>\$ 2,568,359</u>	<u>\$ 2,769,160</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



## Atikokan Hydro Inc. Statement of Operations and Deficit

For the year ended December 31	2003	2002
Revenue		
Sale of energy	\$ 3,332,923	\$ 4,284,961
Rent <del>from electric</del> property	17,495	17,041
<b>Late payment</b> charges	9,669	9,830
Miscellaneous <b>service</b> revenue	6,578	4,770
Miscellaneous <b>non-operating</b> income		212
Net <b>gain/loss</b> on disposal	(939)	-
Interest and dividend income	6,912	4,884
Provincial rebate revenue	377,311	129,347
	<u>3,749,949</u>	<u>4,451,045</u>
Expenses		
Administration	188,076	206,264
Amortization	212,892	206,258
Billing and collecting	207,691	149,005
Distribution expense operation	243,993	226,809
Distribution expense maintenance	59,135	39,631
Energy cost	2,674,670	3,375,045
Interest on long-term debt	65,036	65,551
Other interest expense	1,098	1,083
Provincial rebate expense	377,311	129,347
	<u>4,029,902</u>	<u>4,398,993</u>
Net income (loss) before the undernoted	(279,953)	52,052
Extraordinary loss (recovery), regulatory assets (Note 9)	(19,149)	199,707
Net loss after extraordinary loss in the year	(260,804)	(147,655)
Deficit, beginning of year	(245,084)	(97,429)
Deficit, end of year	<u>\$ (505,888)</u>	<u>\$ (245,084)</u>

## Atikokan Hydro Inc. Statement of Cash Flows

For the year ended December 31	2003	2002
<b>Cash provided by (used in)</b>		
<b>Operating activities</b>		
Deficit of expenditures over revenue for the year	\$ (260,804)	\$ (147,655)
Items not involving cash		
Amortization	212,892	206,258
Loss on disposal	939	-
	<b>(46,973)</b>	<b>58,603</b>
Changes in non-cash working capital balances		
Accounts receivable	(11,186)	(16,084)
Unbilled revenue	189,956	(193,037)
Inventory	(14,352)	5,243
Prepays	(20,241)	4,550
Accounts payable	(110,097)	(56,593)
Regulatory liabilities	141,838	-
	<b>128,945</b>	<b>(197,318)</b>
<b>Investing activities</b>		
Net increase in capital assets	(85,206)	(106,994)
Loan receivable collected in year	-	19,625
	<b>(85,206)</b>	<b>(87,369)</b>
<b>Financing activities</b>		
Net decrease in long-term debt	(10,564)	(10,050)
Increase in customer deposits held	38,826	9,291
	<b>28,262</b>	<b>(759)</b>
<b>Increase (decrease) in cash during the year</b>	<b>72,001</b>	<b>(285,446)</b>
<b>Cash position, beginning of year</b>	<b>99,367</b>	<b>384,813</b>
<b>Cash position, end of year</b>	<b>\$ 171,368</b>	<b>\$ 99,367</b>

---

## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2003

---

Nature of Business      The Corporation is incorporated under the laws of Ontario and is engaged in the distribution of retail electricity.

Regulation      The Energy Competition Act, 1998 (the "Act") was given Royal Assent on October 30, 1998. The Act provides for a competitive market in the sale of electricity and the regulation of the monopoly electricity delivery system in the Province of Ontario (the "Province") by the Ontario Energy Board (the "OEB"). Electricity retailers began competing for customers as of March 1, 2000. On May 1, 2002, with the electricity market opening, or "Open Access", electricity retailers, including Energy Services, began to sell electricity.

The OEB has regulatory oversight of electricity matters in the Province of Ontario. The Act sets out the OEB's powers to issue a distribution licence which must be obtained by any person owning or operating a distribution system under the Ontario Energy Board Act, 1998. The OEB may prescribe licence requirements and conditions including, among other things, specified accounting records, regulatory accounting principles, separation of accounts for separate businesses and filing/process requirements for rate-setting purposes.

The Ontario Energy Board Act, 1998 gave the OEB increased powers and responsibilities to regulate the electricity industry. These powers and responsibilities include the power to approve or fix rates for the transmission and distribution of electricity, the power to provide continued rate protection for rural and remote electricity customers and the responsibility for ensuring that distribution Companies fulfill obligations to connect and service customers.

In December 2002, the Province passed the Electricity Pricing, Conservation and Supply Act, 2002 ("Bill 210") which among other things;

- (a) fixed the price of electricity paid by low volume and designated consumers at 4.3 cents per kWh (retroactive to May 1, 2002); and
- (b) capped distribution rates at current levels and deferred further rate increases and certain cost recoveries during the Rate Cap Period.

The price freeze and rate caps were originally expected to continue until at least May 1, 2006.

In November 2003, the Province announced its intention to increase (effective April 1, 2004) the price of electricity payable by low volume and designated customers from 4.3 cents to 4.7 per kWh on the first 750 kWh consumed during a month and 5.5 cents thereafter and directed the OEB to develop new pricing mechanisms (to take effect no later than May 1, 2005) for setting the price of electricity payable by low volume and designated customers.

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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2003

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The Province also announced its intention in November 2003 to permit electricity distributors to make rate applications to the OEB earlier than had been contemplated under Bill 210 with respect to the :

- (a) recovery of 'regulatory assets' (based on year-end balances at December 31, 2002) to be phased in over a four-year period effective March 1, 2004; and
- (b) third adjustment necessary to achieve a market based rate of return (subject to a one-time investment in conservation and demand management initiatives equal to one year of additional revenue resulting from such rate increase) effective March 1, 2005.

In December 2003, ~~the~~ OEB issued filing guidelines with respect to the recovery of regulatory assets. The **OEB's** filing guidelines provided that:

- (a) distributors will be permitted to recover 25% of regulatory assets in the rate adjustments to become effective March 1, 2004;
  - (b) the 2004 rate adjustment will be implemented on April 1, 2004 (with a gross-up added to the recovered amount to allow recovery over eleven months);
  - (c) the OEB will provide additional instructions with respect to the filing of evidence to facilitate the OEB's review of the balance of the regulatory assets; and
  - (d) permitted recoveries will be phased in over a three year period (2005, 2006 and 2007).
- (e) As of April 1, 2004, Atikokan Hydro Inc. consumer bills will reflect changes to the distribution rate for electricity. The monthly service charge for all rate classes did not change while distribution volumetric rates were either unchanged or increased by less than 7.5%.

During the period that the price freeze is in effect, it is expected that distributors and retailers will be compensated by the Ontario Electricity Financial Corporation:

- (a) in the case of distributors, for amounts by which the price paid by distributors for electricity purchased by them in the wholesale market on behalf of low volume and designated consumers is greater than the fixed price per kWh; and
- (b) in the case of retailers, for amounts by which the retail contract price between retailers and low volume and designated consumers is greater than the fixed price per kWh.

# Atikokan Hydro Inc.

## Summary of Significant Accounting Policies

December 31, 2003

Consumers other than designated consumers who annually utilize more than **250,000 kWh** continue to be eligible to receive Business Protection Plan ("BPP") rebates (formerly received under the Market Power Mitigation Agreement) from Ontario Power Generation Inc. ("OPG") to the extent that electricity prices exceed certain prescribed thresholds.

The continuing restructuring of Ontario's **electricity** industry and other regulatory developments, including **current** and future possible consultations between the OEB and interested stakeholders, may affect the distribution rates, including **PILs** collected from customers, that Atikokan Hydro Inc. may charge and the cost that Atikokan Hydro Inc. may recover, including the balance of its regulatory assets.

<b>Financial Instruments</b>	The Corporation's financial instruments consist of cash, accounts receivable, unbilled revenue, accounts payable, customer deposits and long-term debt. Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their carrying values, unless otherwise noted.										
Inventories	Inventories consist primarily of maintenance and construction materials and are stated at the lower of cost and replacement cost, with cost determined on a standard cost basis net of the provision for obsolescence.										
Capital Assets	Capital assets are recorded at cost. Amortization based on the estimated useful life of the asset is as follows: <table style="margin-left: 40px;"> <tr> <td>Buildings</td><td>- 2.5% straight line basis</td></tr> <tr> <td>Transmission and distribution equipment</td><td>- 2.5% straight line basis</td></tr> <tr> <td>Other equipment</td><td>- 10% straight line basis</td></tr> <tr> <td>Computer equipment and software</td><td>- 20% straight line basis</td></tr> <tr> <td>Automotive equipment</td><td>• various straight line basis</td></tr> </table>	Buildings	- 2.5% straight line basis	Transmission and distribution equipment	- 2.5% straight line basis	Other equipment	- 10% straight line basis	Computer equipment and software	- 20% straight line basis	Automotive equipment	• various straight line basis
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Transmission and distribution equipment	- 2.5% straight line basis										
Other equipment	- 10% straight line basis										
Computer equipment and software	- 20% straight line basis										
Automotive equipment	• various straight line basis										
Other Assets	Other assets are recorded at cost. Amortization is provided as follows: <table style="margin-left: 40px;"> <tr> <td>Organization expense</td><td>- 10% straight line basis</td></tr> </table>	Organization expense	- 10% straight line basis								
Organization expense	- 10% straight line basis										
Cash and Cash Equivalents	Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.										
Revenue Recognition	Revenue from the sale of electricity is recorded on a basis of <b>cyclical</b> billings and also includes unbilled revenue accrued in respect of electricity delivered but not yet billed.										

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## Atikokan Hydro Inc.

### Summary of Significant Accounting Policies

December 31, 2003

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Customer <b>Deposits</b>	Customer deposits are cash collections <b>from</b> customers to guarantee the payment of energy bills. Deposits expected to be refunded within the next fiscal year are classified as a current liability.
Use of Estimates	The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses for the year. Actual results could differ from those estimates, including changes as a result of <b>future</b> decisions made by the OEB, the Minister of Energy or the Minister of Finance.
Payments in Lieu of Taxes	<p>The Corporation is currently exempt from taxes under the Income Tax Act and the Ontario Corporations Tax Act.</p> <p>The Corporation is required to compute taxes under the Income Tax Act and the Ontario Corporations Tax Act and remit such amounts thereunder to the Ontario Electricity Financial Corporation. These amounts referred to as Payments in Lieu of Taxes under the Energy Competition Act. are applied to reduce certain debt obligations of the former Ontario Hydro.</p>

## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2003

### 1. Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities and commitments in the normal course of business.

The Corporation has incurred losses to date of **\$505,888** which **includes** an operating loss for the current period of **\$260,804**. The continuation of the **Corporation** is dependent upon the continuing availability of operating and long-term financing and achieving a profitable level of operations **through** the ability to increase rates that are currently regulated by the Minister of Energy and the Ontario Energy Board.

### 2. Accounts Receivable

	2003	2002
Trade accounts	\$ 71,163	\$ 56,887
Atikokan Enercom Inc.	3,416	1,209
Township of Atikokan	1,218	6,515
	<b>\$ 75,797</b>	<b>\$ 64,611</b>

### 3. Capital Assets

	2003			2002
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 15,588	\$ -	\$ 15,588	\$ 15,588
Buildings	295,619	163,404	132,215	143,076
Transmission and distribution equipment	2,839,548	1,234,274	1,605,274	1,657,962
Other equipment	125,526	86,980	38,546	37,727
Automotive equipment	409,672	386,808	22,864	18,905
Computer equipment and software	211,914	196,046	15,868	82,877
	\$ 3,897,867	\$ 2,067,512	\$ 1,830,355	\$ 1,956,135

## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2003

### 4. Other Assets

	2003	2002
Organization costs	\$ 31,040	\$ 31,040
Accumulated amortization	(8,996)	(6,151)
	<u>\$ 22,044</u>	<u>\$ 24,889</u>

### 5. Long-term Debt

	2003	2002
Township of Atikokan		
Repayable \$6,300 a month, including interest at 5%	\$ 1,295,005	\$ 1,305,569
Less current portion	11,101	10,564
	<u>\$ 1,283,904</u>	<u>\$ 1,295,005</u>

Principal payments required on long-term debt for the next five years and thereafter are due as follows:

Year	Amount
2004	\$ 11,101
2005	11,672
2006	12,269
2007	12,897
2008	13,554
Thereafter	<u>1,233,512</u>
	<u>\$ 1,295,005</u>



## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2003**

### 6. Share Capital

The authorized share **capital** is as follows:

Unlimited Class A Preferred shares, voting, redeemable at issue **price** and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class B Preferred shares, voting, redeemable at issue **price** and entitled to a non-cumulative dividend determined by the Board of **Directors**.

Unlimited Class C Preferred shares, voting, redeemable at issue **price** and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class D Preferred shares, non-voting, redeemable at issue **price** and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class E Preferred shares, non-voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class A Common shares, voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class B Common shares, voting, entitled to a **non-cumulative** dividend determined by the Board of Directors.

Unlimited Class C Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class D Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class E Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Issued

	<u>2003</u>	<u>2002</u>
12,779 Class A common shares	<b>\$ 1,277,900</b>	<b>\$ 1,277,900</b>

# Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2003

## 7. Credit Facilities

Atikokan Hydro Inc. is party to a short-term credit facility with a Canadian chartered bank pursuant to which the Corporation could **borrow** up to **\$250,000** in the form of an operating loan. The amount drawn under the credit facility as at December 31, 2003 was \$NIL.

## 8. Financial Guarantees

**Participants** in the wholesale market for electricity that is administered by the Independent Electricity Market Operator are required to satisfy prescribed **prudential** requirements.

During the year, the Corporation became **party** to an irrevocable standby letter of credit with a Canadian chartered bank. The credit amounts to **2003 - \$481.430 (2002 - \$481.430)** and expires on May 15, 2004. This letter of credit is secured by a general security agreement.

## 9. Regulatory **Assets/Liabilities**

Under Bill 210, certain costs and variance account balances are deemed to be "regulatory assets/liabilities" in accordance with the OEB Accounting Procedures Handbook. These assets/liabilities are to be reflected in the Corporation's balance sheet until the manner and timing of disposition is determined by the OEB.

The Corporation continually assesses the likelihood of recovery of regulatory assets. If recovery through future rates was no longer considered probable, the amounts would be charged to the results of operations in the period that the assessment was made. If a future recovery decision was made by the OEB or the Ministry of Energy to allow recovery of the regulatory assets, the Corporation would recognize revenue in the results of operations in the period such a decision was made.

Management performed a review of the future **recoverability** of regulatory assets/liabilities under Canadian GAAP and determined that an allowance was required to account for the uncertainty of the ultimate recovery of the assets.

### Regulatory assets

	2003	2002
RSVA power variance	\$ 150,268	\$ 199,707
Wholesale market service charge variance	30,290	-
Allowance for regulatory assets	(180,558)	(199,707)
	<b>\$ -</b>	<b>\$ -</b>

### Regulatory liabilities

	2003	2002
Transmission network service charge variance	\$ 14,943	\$ -
RSVA transmission connection variance	126,895	-
	<b>\$ 141,838</b>	<b>\$ -</b>

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## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2003

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### 10. Comparative Figures

The comparative figures have been reclassified from statements previously presented to conform to the presentation of the 2003 financial statements.

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### 11. Contingency

A class action suit claiming \$500 million in **restitutionary** payments plus interest was served on **Toronto Hydro** on November 18, 1998. The action was initiated against Toronto Hydro Electric Commission as the representative of the Defendant Class consisting of all municipal electrical utilities in Ontario which have charged late payment charges on overdue bills at any time after April 1, 1981.

The claim is that late payment penalties result in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section **347(1)(b)** of the Criminal Code.

The Municipal Electric Association is undertaking the defence of this action. Atikokan Hydro Inc. assumed all of the liabilities of the former utilities on transfer of electrical distribution assets. At this time, it is not possible to quantify the effect, if any, on the financial statements of Atikokan Hydro Inc.

**Atikokan Hydro Inc.**  
**Financial Statements**  
For the year ended  
December 31, 2004

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Driving growth

**BDO Dunwoody LLP**  
Chartered Accountants  
and Advisors

375 Scott Street  
Fort Frances, Ontario, Canada P9A 1H1  
Telephone (807) 274-9848  
Telefax: (807) 274-5142

[www.bdo.ca](http://www.bdo.ca)

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## Auditors' Report

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### To the Shareholders of Atikokan Hydro Inc.

We have audited the balance sheet of Atikokan Hydro Inc. as at December 31, 2004, and the statements of operations and deficit and cash flows for the year then ended. These financial statements are the responsibility of the Corporation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we **plan and** perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2004, and the results of its operations and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Chartered Accountants

Fort Frances, Ontario  
April 1, 2005

## Atikokan Hydro Inc. Balance Sheet

December 31	2004	2003
<b>Assets</b>		
Current		
Cash	\$ 390,486	\$ 171,368
Accounts receivable (Note 2)	37,142	75,797
<b>Unbilled</b> revenue	<b>391,778</b>	365,602
Inventory	71,686	60,498
Prepaid expense	46,718	42,695
	<b>937,810</b>	715,960
Capital assets (Note 3)	1,887,623	1,830,355
Regulatory assets (Note 9)	26,212	-
Other assets (Note 4)	22,044	22,044
	<b>\$ 2,873,689</b>	<b>\$ 2,568,359</b>
<b>Liabilities</b>		
Current		
Accounts payable	\$ 599,708	\$ 262,882
Customer deposits	6,608	5,402
Current portion of long-term debt (Note 5)	54,883	11,101
	<b>661,199</b>	279,385
Regulatory liabilities (Note 9)	-	141,838
Customer deposits	59,472	91,220
Long-term debt (Note 5)	1,293,401	1,283,904
	<b>2,014,072</b>	1,796,347
Shareholders' equity		
Share capital (Note 6)	1,277,900	1,277,900
Deficit	(418,283)	(505,888)
	<b>859,617</b>	772,012
	<b>\$ 2,873,689</b>	<b>\$ 2,568,359</b>

On behalf of the Board:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Atikokan Hydro Inc. Statement of Operations and Deficit

For the year ended December 31	2004	2003
Revenue		
Sale of energy	\$ 3,110,312	\$ 3,332,923
Rent from electric property	17,713	17,495
Late payment charges	5,632	9,669
Miscellaneous service revenue	10,446	6,578
Net gain (loss) on disposal	(683)	(939)
Interest and dividend income	3,220	6,912
Provincial rebate revenue	83,547	377,311
	<u>3,230,187</u>	<u>3,749,949</u>
Expenses		
Administration	204,018	188,076
Amortization	154,170	212,892
Billing and collecting	139,105	207,691
Distribution expense operation	258,088	243,993
Distribution expense maintenance	38,224	59,135
Energy cost	2,379,247	2,674,670
Interest on long-term debt	65,878	65,036
Other interest expense	863	1,098
Provincial rebate expense	83,547	377,311
	<u>3,323,140</u>	<u>4,029,902</u>
Net loss before the undernoted	(92,953)	(279,953)
Extraordinary recovery, regulatory assets (Note 9)	(180,558)	(19,149)
Net income (loss) after extraordinary transaction in the year	87,605	(260,804)
Deficit, beginning of year	(505,888)	(245,084)
Deficit, end of year	<u>\$ (418,283)</u>	<u>\$ (505,888)</u>

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.

## Atikokan Hydro Inc. Statement of Cash Flows

For the year ended December 31	2004	2003
Cash provided by (used in)		
Operating activities		
<b>Income</b> (deficit) for the year	\$ 87,605	\$ (260,804)
<b>Items</b> not involving cash		
Amortization	154,170	212,892
Loss on disposal	683	939
	<b>242,458</b>	<b>(46,973)</b>
Changes in <b>non-cash</b> working capital balances		
Accounts receivable	38,655	(11,186)
<b>Unbilled</b> revenue	<b>(26,176)</b>	189,956
Inventory	(11,188)	(14,352)
<b>Prepays</b>	<b>(4,024)</b>	(20,241)
Accounts payable	336,826	(110,097)
Regulatory assets (liabilities)	<b>(168,049)</b>	141,838
	<b>408,502</b>	<b>128,945</b>
Investing activities		
Net <b>increase</b> in capital assets	<b>(212,120)</b>	<b>(85,206)</b>
Financing activities		
Net increase (decrease) in long-term debt	53,278	(10,564)
(Decrease) increase in customer deposits held	<b>(30,542)</b>	38,826
	<b>22,736</b>	<b>28,262</b>
Increase in cash during the year	219,118	72,001
Cash position, beginning of year	171,368	99,367
Cash position, end of year	\$ 390,486	\$ 171,368

The accompanying summary of significant accounting policies and notes are an integral part of these financial statements.



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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2004

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### Nature of Business

The Corporation is incorporated under the laws of Ontario and is engaged in the distribution of retail electricity. The Corporation is currently exempt from taxes under the Income Tax Act and the Ontario Corporation Act.

### Regulation

The Energy Competition Act, 1998 was given Royal Assent on October 30, 1998, which provided for a competitive market in the generation and sale of electricity and the regulation of the monopoly electricity delivery system in the Province of Ontario (the "Province").

On May 1, 2002, the government of Ontario opened Ontario's wholesale and retail markets to competition by providing generators, retailers and consumers with open access to Ontario's transmission and distribution network ("Open Access").

Since the commencement of Open Access, electricity distributors have been purchasing their electricity requirements from the wholesale market administered by the **Independent** Electricity System Operator (the "IESO") and recovering the cost of electricity and certain other costs at a later date in accordance with procedures mandated by the Ontario Energy Board (the "OEB").

The OEB has regulatory oversight of electricity matters in the Province. The Ontario Energy Board Act, 1998 sets out the OEB's authority to issue a distribution licence which must be obtained by owners or operators of a distribution system in Ontario. The OEB prescribes licence requirements and conditions including, among other things, specified accounting records, regulatory accounting principles, separation of accounts for separate businesses and **filing/process requirements** for rate-setting purposes.

The OEB's authority and responsibilities include the power to approve and fix rates for the transmission and distribution of electricity, to provide continued rate protection for rural and remote electricity customers and the responsibility for ensuring that electricity distribution companies (the "LDC") fulfill obligations to connect and service customers.

The LDC is required to charge its customers for the following amounts (all of which, other than the distribution rate, represent "a pass through" of amounts payable to third parties):

- (a) Electricity Price. The electricity price represents of the commodity cost of electricity.

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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2004

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- (b) Distribution Rate. The distribution rate is designed to recover the costs incurred by the LDC in delivering electricity to customers. Distribution rates are regulated by the OEB.
- (c) Retail Transmission Rate. The retail transmission rate represents the wholesale costs **incurred** in the transmission of electricity from generating stations to local areas. Retail transmission rates are regulated by the OEB.
- (d) Wholesale Market Service Charge. **The** wholesale market service charge of various wholesale market support costs. Wholesale market service charges are regulated by the OEB.

Market participants (including distributors and retailers) are required to satisfy and maintain prudential requirements with the IESO, which include credit support with respect to outstanding market obligations.

### ***Price Protection and Rate Caps***

In December 2002, the Province passed Bill 210 which, among other things:

- (a) **fixed** the price of electricity payable by consumers of electricity who annually utilize less than 250,000 kWh ("**Low** Volume Consumers") and **consumers** comprised principally of municipalities, universities, schools and hospitals, consumers with a demand of 50 kW or less and multi-unit residential **buildings** ("**Designated** Consumers") retroactive to May 1, 2002;
- (b) capped the LDC distribution rates at current levels and deferred rate increases and certain cost recoveries by electricity distributors; and
- (c) deemed certain costs and variance account balances of distributors to be "regulatory assets" which are required to be reflected in a distributor's balance sheet until the manner and timing of disposition was determined by the OEB.

### ***In November 2003, the Province***

- (a) announced its intention to increase the price of electricity payable by Low Volume Consumers and Designated Consumers effective April 1, **2004**;
- (b) directed the OEB to develop new pricing mechanisms for setting the price of electricity payable by Low Volume consumers and Designated Consumers (to take effect no later than May 1, 2005); and
- (c) announced initiatives with respect to the recovery of regulatory assets and the third distribution rate adjustment to achieve a market-based rate of return.

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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2004

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During the period that the price protection is in effect, it is expected that electricity distributors will be compensated by the Ontario Electricity Financial Corporation for amounts by which the purchase price of the electricity purchased by them in the IESO-administered wholesale market on behalf of LOW Consumers and Designated Consumers is greater than the fixed price per kWh charged to customers.

### Market-based Rate of Return

Before the introduction of rate caps in December 2002, the OEB had authorized electricity distributors to adjust their distribution rates to incorporate a market-based rate of **return**.

Since the rates were unbundled (May 1, **2000**) for Ontario distribution companies, the Atikokan Hydro Inc. has elected to take a full (9.88%) rate of return on common equity for the corporation.

### Regulatory Assets

Under Bill 210, electricity distributors are required to reflect certain prescribed costs on their balance sheets, until the manner and timing of disposition is determined by the OEB. These costs include:

- (a) transition costs resulting from the ramp-up to Open Access;
- (b) **Variances** between amounts charged to the LDC customers (based on regulated rates) and the corresponding cost of **non-competitive** electricity service incurred by it in the wholesale market administered by the IESO.

In November 2003, the OEB announced its intention to permit electricity distributors to make rate applications to the OEB with respect to the recovery of regulatory assets. The recoveries are being phased in over a three-year period which commenced in March 2004.

### Electricity Sector Reorganization

In December 2004, the Province **initiated** a further restructuring of Ontario's electricity industry with the passage of the Electricity Restructuring Act, 2004. The restructuring was intended, among other things, to ensure efficient and effective management of electricity, promote the expansion of new electricity supply and capacity, encourage electricity conservation and renewable energy and regulate prices in parts of the electricity sector.

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## Atikokan Hydro Inc. Summary of Significant Accounting Policies

December 31, 2004

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Under the Electricity Restructuring Act, 2004, the commodity cost of electricity for certain customer classes will be reviewed by the OEB on a semi-annual basis based on a **combination** of regulated, contract and competitive market prices for electricity. Customers that do not wish to or are not eligible to participate in the regulated plan may purchase electricity in the competitive market or through licensed retailers.

The continuing restructuring of Ontario's electricity industry and other regulatory developments, including current and possible future consultations between the OEB and interested stakeholders, may affect the distribution rates, that LDC may recover, including the balance of its regulatory assets.

The continuing restructuring of Ontario's electricity industry and other regulatory developments, including current and future possible consultations between the OEB and interested stakeholders, may affect the distribution rates, including **PILs** collected from customers, that Atikokan Hydro Inc. may charge and the cost that Atikokan Hydro Inc. may recover, including the balance of its regulatory assets.

Financial Instruments	The Corporation's financial instruments consist of cash, accounts receivable, unbilled revenue, accounts payable, customer deposits and long-term debt. Unless otherwise noted, it is management's opinion that the Corporation is not exposed to significant interest, currency or credit risks arising from these financial instruments. The fair value of these financial instruments approximate their <b>carrying</b> values, unless otherwise noted.
Inventories	Inventories consist primarily of maintenance and construction materials and are stated at the lower of cost and replacement cost, with cost determined on a standard cost basis net of the provision for obsolescence.
Basis of Accounting	Revenues and expenditures are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable; expenditures are the cost of goods and services acquired <b>in the</b> period whether or not payment has been made or invoices received.

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## Atikokan Hydro Inc.

### Summary of Significant Accounting Policies

December 31, 2004

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Capital Assets	<p>Capital assets are recorded at cost. Amortition based on the estimated useful life of the asset is as follows:</p> <table> <tr> <td>Buildings</td><td>- 2.5% straight line basis</td></tr> <tr> <td>Transmission and distribution equipment</td><td>- 2.5% straight line basis</td></tr> <tr> <td>Other equipment</td><td>- 10% straight line basis</td></tr> <tr> <td>Computer equipment and software</td><td>- 20% straight line basis</td></tr> <tr> <td>Automotive equipment</td><td>- various straight line basis</td></tr> </table>	Buildings	- 2.5% straight line basis	Transmission and distribution equipment	- 2.5% straight line basis	Other equipment	- 10% straight line basis	Computer equipment and software	- 20% straight line basis	Automotive equipment	- various straight line basis
Buildings	- 2.5% straight line basis										
Transmission and distribution equipment	- 2.5% straight line basis										
Other equipment	- 10% straight line basis										
Computer equipment and software	- 20% straight line basis										
Automotive equipment	- various straight line basis										
Other Assets	Other assets are recorded at cost. Other assets are to be recovered through future rate charges and therefore <b>amortization</b> of these assets ceased when the recoveries were approved by the OEB.										
Cash and Cash Equivalents	Cash and cash equivalents consist of cash on hand, bank balances and investments in money market instruments with maturities of three months or less.										
Revenue Recognition	Revenue from the sale of electricity is recorded on a basis of cyclical billings and also includes unbilled revenue accrued in respect of electricity delivered but not yet billed.										
Customer Deposits	Customer deposits are cash collections from customers to guarantee the payment of energy bills. Deposits expected to be refunded within the next fiscal year are classified as a current liability.										
Use of Estimates	The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions which affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses for the year. Actual results could differ from those estimates, including changes as a result of future decisions made by the OEB, the Minister of Energy or the Minister of Finance.										
Payments in Lieu of Taxes	The Corporation is required to compute taxes under the Income Tax Act and the Ontario Corporations Tax Act and remit such amounts thereunder to the Ontario Electricity Financial Corporation. These amounts referred to as Payments in Lieu of Taxes under the Energy Competition Act, are applied to reduce certain debt obligations of the former Ontario Hydro.										

## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2004**

### 1. Going Concern

The accompanying financial statements have been prepared on a going concern basis, which contemplates the **realization** of assets and the satisfaction of liabilities and commitments in the normal course of business.

The Corporation has incurred losses to date of \$418,283 which includes an operating recovery for the current period of \$87,605. The continuation of the Corporation is dependent upon the continuing availability of operating and long-term financing and achieving a profitable level of operations through the ability to increase rates that are currently regulated by the Minister of Energy and the Ontario Energy Board.

### 2. Accounts Receivable

	2004	2003
Trade accounts	\$ 36,908	\$ 71,163
Atikokan Enercom Inc.	234	3,416
Township of Atikokan	-	1,218
	<u>\$ 37,142</u>	<u>\$ 75,797</u>

### 3. Capital Assets

	2004			2003
	Cost	Accumulated Amortization	Net Book Value	Net Book Value
Land	\$ 15,588	\$ -	\$ 15,588	\$ 15,588
Buildings	295,619	173,644	121,975	132,215
Transmission and distribution equipment	3,003,090	1,327,731	1,675,359	1,605,274
Other equipment	117,146	81,474	35,672	38,546
Automotive equipment	422,045	397,899	24,146	22,864
Computer equipment and software	206,386	191,503	14,883	15,868
	\$ 4,059,874	\$ 2,172,251	\$ 1,887,623	\$ 1,830,355

## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2004**

### 4. Other Assets

	2004	2003
Organization costs	\$ 31,040	\$ 31,040
Accumulated amortization	(8,996)	(8,996)
	<b>\$ 22,044</b>	<b>\$ 22,044</b>

### 5. Long-term Debt

	2004	2003
Township of Atikokan		
Repayable \$6,300 a month, including interest at 5% maturing October 2042, unsecured.	\$ 1,293,401	\$ 1,295,005
Accrued interest payable	54,883	-
	<b>1,348,284</b>	<b>1,295,005</b>
Less current portion	54,883	11,101
	<b>\$ 1,293,401</b>	<b>\$ 1,283,904</b>

Payments required on long-term debt for the next five years and thereafter are due as follows:

Year	Amount
2005	\$ 54,883
2006	8,134
2007	8,547
2008	8,984
2009	9,444
Thereafter	1,258,292
	<b>\$ 1,348,284</b>

During the year, a payment holiday was established. The holiday started on February 26, 2004 and will be in place for 12 months. During the period of the payment holiday, interest continues to accrue at 5% per annum

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## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2004**

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### 6. Share Capital

The authorized share capital is as follows:

Unlimited Class A Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class B Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class C Preferred shares, voting, redeemable at issue price and entitled to a non-cumulative dividend determined by the Board of Directors.

Unlimited Class D Preferred shares, non-voting, redeemable at issue price and **entitled** to a noncumulative dividend determined by the Board of Directors.

Unlimited Class E Preferred shares, non-voting, redeemable at issue price and entitled to a **non-cumulative** dividend determined by the Board of Directors.

Unlimited Class A Common shares, voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class B Common shares, voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class C Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class D Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Unlimited Class E Common shares, non-voting, entitled to a noncumulative dividend determined by the Board of Directors.

Issued

	<b>2004</b>	<b>2003</b>
12,779 Class A common shares	<b>\$ 1,277,900</b>	<b>\$ 1,277,900</b>



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## Atikokan Hydro Inc. Notes to Financial Statements

**December 31, 2004**

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### 7. Credit Facilities

Atikokan Hydro Inc. is party to a short-term credit facility with a Canadian chartered bank pursuant to which the Corporation could borrow up to \$250,000 in the form of an operating loan. The amount drawn under the credit facility as at December 31, 2004, was \$nil.

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### 8. Financial Guarantees

Participants in the wholesale market for electricity that is administered by the Independent Electricity Market Operator are required to satisfy prescribed prudential requirements.

During the year, the Corporation became party to an irrevocable standby letter of credit with a Canadian chartered bank. The credit amounts to 2004 - **\$481,430** (2003 - \$481,430) and expires on May 15, 2005. This letter of credit is secured by a general security agreement.

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### 9. Regulatory Assets (Liabilities)

Under Bill 210, certain costs and variance account balances are deemed to be "regulatory assets/liabilities" in accordance with the OEB Accounting Procedures Handbook. These **assets/liabilities** are to be reflected in the Corporation's balance sheet until the manner and timing of disposition is determined by the OEB.

The Corporation continually assesses the likelihood of recovery of regulatory assets. If recovery through future rates was no longer considered probable, the amounts would be charged to the results of operations in the period that the assessment was made. If a future recovery decision was made by the OEB or the Ministry of Energy to allow recovery of the regulatory assets, the Corporation would recognize revenue in the results of operations in the period such a decision was made.

Regulatory assets (liabilities)

	<u>2004</u>	<u>2003</u>
RSVA power variance	<b>\$ 222,456</b>	<b>\$ 150,268</b>
Wholesale market service charge variance	<b>36,944</b>	<b>30,290</b>
Transmission network service charge variance	<b>(37,425)</b>	<b>(14,943)</b>
RSVA transmission connection variance	<b>(195,763)</b>	<b>(126,895)</b>
Allowance for regulatory assets	<b>-</b>	<b>(180,558)</b>
	<b><u>\$ 26,212</u></b>	<b><u>\$ (141,838)</u></b>

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## Atikokan Hydro Inc. Notes to Financial Statements

December 31, 2004

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### 10. Contingency

A class action suit claiming \$500 million in **restitutionary** payments plus interest was served on Toronto Hydro on November 18, 1998. The action was initiated against Toronto Hydro Electric Commission as the **representative** of the Defendant Class consisting of all municipal **electrical** utilities in Ontario which have charged late **payment** charges on overdue bills at any time after April 1, 1981.

The claim is that late payment penalties **result** in the municipal electric utilities receiving interest at effective rates in excess of 60% per year, which is illegal under Section **347(1)(b)** of the Criminal Code.

The Municipal Electric Association is undertaking the defence of this action. Atikokan Hydro Inc. assumed all of the liabilities of the former utilities on transfer of electrical distribution assets. At this time, it is not possible to **quantify** the effect, if any, on the financial statements of Atikokan Hydro Inc.