

**Ontario Energy  
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**BY E-MAIL ONLY**

January 30, 2009

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
27th Floor  
2300 Yonge Street  
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: Atikokan Hydro Inc.  
2009 Incentive Regulation Mechanism (2009 IRM) Rate Application  
Board File Number EB-2008-0158**

Board staff has reviewed Atikokan Hydro Inc.'s 2009 IRM application and its responses to the interrogatories and will not be making a submission. Please forward this letter to Atikokan Hydro Inc. and all other parties in this proceeding.

Yours truly,

*Original Signed by*

Sonja Reid-Weston  
Analyst, Rate Applications