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From: Wilf Thorburn [<mailto:wilf.thorburn@athydro.com>]

Sent: December 7, 2010 11:22 AM

To: Lawrie Gluck; BoardSec

Subject: Update on 2010-0064 IRM

Folks,

Please accept this message as an update on Atikokan Hydro's responses to Board Staff Interrogatories regarding our 2010-0064 IRM filing.

During the course of researching the answer to Board Staff Interrogatory No.

2 we discovered an error in the previous years filing. Upon discussion with board staff, it was decided to provide a corrected 2010 Deferral and Variance spread sheet to support the 2010-0064 filing. We have the corrected spread sheet, but want our auditor to confirm the data being submitted.

Atikokan Hydro realizes we are outside of the suggested time lines, and will have this information as soon as possible to the Board.

Sincerely

Wilf Thorburn

CEO / Sec / Treas

Atikokan Hydro Inc