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January 20, 2011

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

Dear Ms. Walli:

**Re: Atikokan Hydro Inc. 2011 IRM3 Distribution Rate Application Board Staff
Submission Board File No. EB-2010-0064**

Atikokan Hydro Inc. ("Atikokan") has reviewed the Board staff submission and agrees with the comments made.

Atikokan has no further submissions other than to thank the Board staff for their assistance in this application.

Atikokan's response to the Board Staff submission will be sent to you in the following form:

- (a) Electronic filing through the Board's web portal at www.errr.oeb.gov.on.ca, consisting of one (1) electronic copy of the application in searchable /unrestricted PDF format.

We would be pleased to provide any further information or details that you may require relative to this application.

Yours truly,

A handwritten signature in black ink that reads "Wilf Thorburn". The signature is written in a cursive style with a large, stylized "W" and "T".

Wilf Thorburn
CEO/Secretary/Treasurer
Atikokan Hydro Inc.