



Sioux Lookout Hydro Inc.
P.O. Box 908, 25 Fifth Ave.
Sioux Lookout, ON P8T 1B3
Tel: (807)737-3800
Fax: (807)737-2832
Email: slhydro@tbaytel.net

January 27, 2011

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

**Re: Sioux Lookout Hydro Incorporated
Repy to Board Staff Submission
Board File Number EB-2010-0114**

Dear Ms. Walli:

Sioux Lookout Hydro received the Board Staff Submission relating to our 2011 IRM3 Rate Application on January 25, 2011. Sioux Lookout Hydro has no issues with the submission and was not directed to supply any further information.

If there are any questions or concerns, please do not hesitate to contact me at (807)737-3800, or via email at slhydro@tbaytel.net.

Yours truly,

Deanne Kulchyski
Financial & Regulatory Affairs Officer