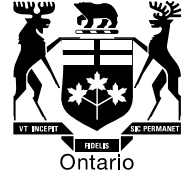


**Ontario Energy
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BY EMAIL

April 29, 2008

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

Dear Ms. Walli:

**Re: Atikokan Hydro Inc.
2008 Electricity Distribution Rates Application
Board File Number EB-2008-0014**

Please see attached Board staff's submission for the above proceeding. Please forward the attached to Atikokan Hydro Inc. and all intervenors in this proceeding.

Yours truly,

Original signed by

Judith Fernandes
Case Manager