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Kristen Walli
Board Secretary
Ontario Energy Board,
2300 Yonge Street
Suite 2700, P.O. Box 2319
Toronto, Ontario
M4P 1E4

April 9, 2013

**Re: Atikokan Hydro Inc. 2012 3rd Generation IRM Rate Application
OEB File No. EB-2012-0105**

Dear Ms. Walli,

Atikokan Hydro would like to thank the Ontario Energy Board for their time in approval of rates effective May 1, 2013.

Atikokan has assessed the completeness and accuracy of Appendix A To Decision and Order Draft Tariff of Rates and Charges Board File No: EB-2012-0105 and agrees with the information. The change from Atikokan Hydro's proposed tariff sheet is due to Price Cap Index Adjustment stretch factor. ((i.e. 1.6% - (.72% + 0.4%)).

Sincerely

A handwritten signature in black ink that reads "Wilf Thorburn". The signature is written in a cursive style.

Wilf Thorburn
CEO / Sec / Treas
Atikokan Hydro Inc