



117 Gorrie Street, Box 1480  
Atikokan, Ontario P0T 1C0

Telephone (807)597-6600  
Fax (807)597-6988  
e-mail wilf.thorburn@athydro.com

March 15, 2013

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

Dear Ms. Walli:

**Re: Audit Report - Audit Review of Smart Meter Costs –  
Atikokan Smart Meter Cost Rate Application Proceeding (EB-2013-0019)**

Atikokan Hydro is of the opinion that the report generated by Regulatory Audit regarding the Audit Review of Smart Meter Costs would in fact benefit proceeding EB-2013-0019 in terms of providing clarity and validity to items submitted in application EB-2013-0019.

The application does include quotes from the report. Atikokan Hydro requests that the "Report" be placed on the record for proceeding EB-2013-0019.

Please do not hesitate to contact the undersigned should further information or clarification be required.

Sincerely,

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

Wilf Thorburn  
CEO/Secretary/Treasurer  
Atikokan Hydro Inc.