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March 5, 2015

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

**Re: Atikokan Hydro Inc.
2015 Draft Decision
Board File No. EB-2014-0056**

Dear Ms. Walli:

Atikokan Hydro Inc. (Atikokan) has reviewed the draft rate order and finds no issues with the final decision for May 1, 2015 rates.

Atikokan would like to thank the Board Staff for their assistance during the application process.

Yours truly,

Cheryl Marusyk
Administrative Assistant
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