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March 9, 2018

Kirsten Walli
Board Secretary
Ontario Energy Board,
2300 Yonge St. 27th Floor
Suite 2700, P.O. Box 2319
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

**Re: Atikokan Hydro Inc.
2018 IRM Distribution Rate Application
OEB File NO. EB-2017-0026
Draft Decision and Rate Order**

Atikokan Hydro has reviewed the Draft Decision and Rate Order issued March 2, 2018 for rates and other charges for electricity distribution effective May 1, 2018 and confirms the completeness and accuracy of Schedule A; Tariff of Rates and Charges.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer Wiens".

Jennifer Wiens
CEO/Sec/Tres

cc: Christiane Wong, Ontario Energy Board