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March 4, 2019

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

Dear Ms. Walli:

**Re: Atikokan Hydro Inc.  
2019 IRM Distribution Rate Application  
OEB File NO. EB-2018-0018  
Draft Decision and Rate Order**

Atikokan Hydro has reviewed the Draft Decision and Rate Order issued February 26, 2019 for rates and other charges for electricity distribution effective May 1, 2019 and confirms the completeness and accuracy of Schedule A; Tariff of Rates and Charges.

Atikokan did note one typographical error but it does not affect the Schedule A: Tariff of Rates and Charges. The Group 1 accounts total of (51,143) is correct. The error is in the IRM Model and correspondingly Table 6.2: Group 1 Deferral and Variance Account Balances. Atikokan has no dollars to report in LV Variance Account 1550. SME Charge Variance Account 1551 should read a principal disposition of 96 during 2018; thereby with a closing principal balance of 76. Atikokan Hydro is submitting the revised IRM Model and a revised Table 6.2 with the Group 1 Deferral and Variance Account Balances.

Thanks,

Jennifer Wiens  
CEO/Sec/Tres

cc: Christiane Wong, Ontario Energy Board

**Table 6.2: Group 1 Deferral and Variance Account Balances (Revised)**

<b>Account Name</b>	<b>Account Number</b>	<b>Principal Balance(\$) A</b>	<b>Interest Balance(\$) B</b>	<b>Total Claim (\$) C=A+B</b>
LV Variance Account	1550	0	0	0
Smart Meter Entity Variance Charge	1551	76	0	76
RSVA - Wholesale Market Service Charge	1580	(44,879)	(2,059)	(46,939)
Variance WMS - Subaccount CBR Class B	1580	9,194	496	9,690
RSVA - Retail Transmission Network Charge	1584	15,738	385	16,123
RSVA - Retail Transmission Connection Charge	1586	6,403	123	6,526
RSVA – Power	1588	79,640	2,789	82,429
RSVA - Global Adjustment	1589	84,622	2,010	86,632
Disposition and Recovery of Regulatory Balances (2015)	1595	(173,869)	(26,479)	(200,348)
Disposition and Recovery of Regulatory Balances (2016)	1595	(5,010)	(321)	(5,332)
<b>Totals for all Group 1 accounts</b>		<b>(28,086)</b>	<b>(23,057)</b>	<b>(51,143)</b>