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January 27, 2020

Christine E. Long Registrar and Board Secretary Ontario Energy Board 2300 Yonge St. Suite 2700, P.O. Box 2319 Toronto, Ontario M4P 1E4

Dear Ms. Long

RE: OEB File NO. EB-2019-0020 Atikokan Hydro Inc. (Atikokan) 2020 IRM Electricity Distribution Rate Application SUBMISSION REPLY

In accordance with Procedural Order No. 1, please accept this as Atikokan Hydro's reply submission in the above proceeding.

Atikokan Hydro has reviewed OEB Staff submission and agrees with its submission.

As OEB Staff has indicated, Atikokan Hydro is not an over earner for 2018 given the one-time CDM related revenue should be excluded from the RRR 2.1.5.6 ROE calculation. Atikokan Hydro has respectively submitted a RRR Data Revision request effective January 27, 2020 to refile. Atikokan Hydro thanks OEB Staff for supporting Atikokan Hydro's request for a Price Cap Adjustment and seeking interim disposition of its audited December 31, 2018 Group 1 DVA balances.

Yours truly,

Wens

Jennifer Wiens CEO/Secretary/Treasurer Atikokan Hydro Inc. (807)597-6600 jen.wiens@athydro.com