



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

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

Kristen Walli
Board Secretary
Ontario Energy Board,
2300 Yonge Street
Suite 2700, P.O. Box 2319
Toronto, Ontario
M4P, 1E4
Canada

File number: EB-2007-0505

January 23, 2007

Dear Kristen Walli,

Please accept these documents as a 2007 EDR from Atikokan Hydro Inc.

You will find included the required number of copies of the Manager's Summary
[Atikokan_APPL_20070122] and the IRM model [Atikokan_2007IRMmodel_20070122]

Sincerely,

Wilf Thorburn
CEO /Sec /Treas
Atikokan Hydro Inc