

**Ontario Energy Board**  
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**Commission de l'énergie de l'Ontario**  
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**BY E-MAIL**

October 24, 2011

Wilf Thorburn  
Atikokan Hydro Inc.  
117 Gorrie St.  
Atikokan ON P0T 1C0

Dear Mr. Thorburn:

**Re: Atikokan Hydro Inc.  
Application for Rates  
Application Board File Number EB-2011-0293**

This is with respect to the application for Rates filed by Atikokan Hydro Inc. ("Atikokan") on September 30, 2011. Notwithstanding Atikokan's proposal to postpone disposition of the Account balances for Group 1 and Group 2 Deferral and Variance Accounts, excluding the Smart Meter Capital and Operating accounts 1555 and 1556, until 2013 as a means of mitigating rate impacts, the Board considers that it must review the account balances for all Deferral and Variance account balances, in accordance with the *Ontario Energy Board Act* and the *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative (EDDVAR)* issued July 31, 2009. As such, the Board considers that the application is currently incomplete and cannot be further processed until the following information is filed.

The Board notes that Atikokan has not shown any entries for Accounts 1562 – Deferred Payments In Lieu of Taxes and 1592 – PILs and Tax Variance for 2006 and Subsequent Years. The Board requires that Atikokan amend its application to provide this information with supporting documentation before the Board can proceed with consideration of the application.

Please file two paper copies of the additional material and an electronic version in Word and in searchable Adobe Acrobat (if available) with the Board Secretary. Electronic copies may be submitted on diskette or by e-mail to [boardsec@ontarioenergyboard.ca](mailto:boardsec@ontarioenergyboard.ca).

Please direct any questions relating to this application to Keith Ritchie, Project Advisor – Electricity Rates at 416-440-8012 or e-mail, [keith.ritchie@ontarioenergyboard.ca](mailto:keith.ritchie@ontarioenergyboard.ca).

Yours truly,

Original signed by

Kirsten Walli  
Board Secretary