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**Commission de l'énergie  
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August 15, 2007

Wilf Thorburn  
CEO / Sec / Treas  
Atikokan Hydro Inc  
11 7 Gorrie Street, Box 1480  
Atikokan, Ontario POT 1 CO

Dear Mr. Thorburn:

**Re: Filing Deadline for Rate Rebasing –2008 Rate Application**

The Board is in receipt of your letter of August 13 indicating a delay until September 30, 2007 in the filing of your rate rebasing application for the 2008 rate year. Please be informed that the Board established the August 15 date based on an assessment of the number of applications for rebasing that are expected to be filed and the time required to process those applications. The goal was to allow sufficient time to process the applications in time for a change to distribution rates on May 1, 2008.

It is at the discretion of the applicant if they do not wish to file on the date specified. If Atikokan Hydro Inc. files on September 30, there could be a delay in processing the application to an extent that the effective date for new rates could be later than May 1, 2008. If that does occur, there is the possibility that the Board would have to consider the matter of rate retroactivity. As a matter of policy, the Board does not support retroactive rate setting; however, the unique circumstances of an individual case would prevail. Therefore, the matter of rate retroactivity would introduce another issue into the rate review for Atikokan Hydro Inc.'s rate rebasing application.

Yours truly,

*Original Signed By*

Peter H. O'Dell  
Assistant Board Secretary