



February 10, 2015

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
PO Box 2319  
2300 Yonge Street, Suite 2700  
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: E.L.K. Energy Inc.  
Distribution License ED- ED-2003-0015  
2015 Incentive Regulation Mechanism ("IRM") Distribution Rate  
Application EB-2014-0067**

E.L.K. Energy Inc. ("E.L.K.") is in receipt of the draft decision and rate order released by the Ontario Energy Board ("the Board") dated February 5, 2015. E.L.K. has reviewed the draft decision and rate order for accuracy and completeness. There are no additional comments from E.L.K. at this time.

Please do not hesitate to contact myself if I can be of further assistance.

Regards

*Mark Danelon*

Mark Danelon, CPA, CA  
Manager, Finance & Regulatory Affairs