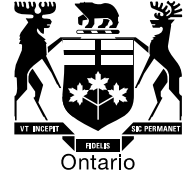


Ontario Energy Board
P.O. Box 2319
27th. Floor
2300 Yonge Street
Toronto ON M4P 1E4
Telephone: 416- 481-1967
Facsimile: 416- 440-7656
Toll free: 1-888-632-6273

Commission de l'énergie de l'Ontario
C.P. 2319
27e étage
2300, rue Yonge
Toronto ON M4P 1E4
Téléphone; 416- 481-1967
Télécopieur: 416- 440-7656
Numéro sans frais: 1-888-632-6273



BY E-MAIL

January 22, 2009

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: E.L.K. Energy Inc.
2009 Incentive Regulation Mechanism (2009 IRM) Rate Application
Board File Number EB-2008-0170**

Board staff have reviewed E.L.K. Energy Inc.'s 2009 IRM application and its responses to the interrogatories and will not be making a submission. Please forward this letter to E.L.K. Energy Inc. and all other parties in this proceeding.

Yours truly,

Original signed by

Lawrie Gluck
Analyst