

**Ontario Energy Board**  
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**Commission de l'énergie de l'Ontario**  
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**BY EMAIL**

January 14, 2008

Ontario Energy Board  
P.O. Box 2319  
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2300 Yonge Street  
Toronto ON M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: E.L.K. Energy Inc.  
2008 Incentive Regulation Mechanism Rate Application  
Board File Number EB-2007-0840**

Please find attached Board staff's submission for the above proceeding for distribution to the applicant and any intervenors.

Yours truly,

*Original signed by*

Roy Hrab  
Policy Advisor, Regulatory Policy Development

Encl.