April 5, 2011

Ontario Energy Board

Attn: Ms. Kristen Walli, Board Secretary

PO Box 2319

27th Floor

2300 Yonge Street

Toronto ON M4P 1E4

Dear Ms. Walli:

**Re: E.L.K. Energy Inc.**

 **Distribution License ED-2003-0015**

**2011 Incentive Regulation Mechanism (“IRM”) Review Draft Tariff of Rates and Charges set out in Appendix A**

**File Number: EB-2010-0126**

In accordance with the instructions released by the Ontario Energy Board (“Board”) dated March 28, 2011, E.L.K. Energy Inc. (“E.L.K.”) has reviewed the draft Tariff of Rates and Charges set out in Appendix A and confirms the completeness and accuracy of the draft Tariff of Rates and Charges.

An electronic copy of this response has been filed through e-mail with the Board Secretary and two (2) hard copies have been sent to the Board Secretary.

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

Regards.

Sandra Slater, CA

Director of Finance & Regulatory Affairs