



December 18, 2013

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4
Attention: Board Secretary

Re: EB-2013-0123

Dear Ms. Walli,

On December 13, 2013, Procedural Order No. 1 was issued in regards to our application referenced above.

As stated in the Procedural Order, a regulatory audit was conducted on our accounting records, authorized by the Board in proceeding EB-2011-0099. The final Audit Report was received by E.L.K. Energy Inc (E.L.K.) on December 5, 2013.

E.L.K. acknowledges the findings and observations made by Regulatory Audit staff and will take the appropriate steps to address the issues.

E.L.K. understands that the Audit Report will be filed as part of the proceeding EB-2013-0123, and as such will be on the public record.

Sincerely

Mark Danelon

Mark Danelon
E.L.K. Energy Inc
Manager, Finance & Regulatory Affairs
Phone: (519) 776-5291 ext 204
Fax: (519) 776-5640
E-mail: mdanelon@elkenenergy.com

C.c.: Daria Babaie, Manager, Regulatory Audit and Accounting