



February 19, 2014

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
2014 Incentive Regulation Mechanism ("IRM") Distribution Rate Application EB-2013-0123
E.L.K. Reply Submission to Board Staff Submission**

In accordance with the Ontario Energy Board ("Board") letter dated February 14, 2014, E.L.K. Energy Inc. ("E.L.K.") submits its response with respect to EB-2013-0123.

E.L.K. has reviewed the submission dated February 14, 2014 and will not be making a formal reply submission. An electronic copy of this Application has been filed with the Board Secretary by e-mail 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

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