

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

April 1, 2014

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
kirsten.walli@ontarioenergyboard.ca

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: E.L.K. Energy Inc. ("E.L.K.")
2014 IRM4 Distribution Rate Application
Comments on Draft Rate Order
Board File No. EB-2013-0123**

In accordance with the Decision and Order, written comment by Board staff on E.L.K.'s draft rate order must be filed with the Board, and copied to all other parties within 7 days of the filing of the draft rate order. E.L.K. filed their draft rate order on March 27, 2014. Board staff has reviewed the Tariff of Rates and Charges and rate models provided in E.L.K.'s draft rate order and believes that E.L.K. has correctly reflected the Board's decision with the exception of some generic formatting changes to be consistent with the Board's template for Tariff of Rates and Charges.

Yours truly,

Original Signed By

Marc Abramovitz
Advisor, Applications & Regulatory Audit