

March 24, 2016

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 2016 Incentive Regulation Mechanism ("IRM") Distribution Rate Application EB-2015-0064

E.L.K. has reviewed the Tariff of Rates and Charges set out in Schedule A and can confirm its completeness and accuracy.

Regards

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