



PUBLIC INTEREST ADVOCACY CENTRE  
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

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November 5, 2025

VIA E-MAIL

Ritchie Murray  
Acting Registrar (registrar@oeb.ca)  
Ontario Energy Board  
Toronto, ON

Dear Mr. Murray:

**Re: EB-2024-0015 E.L.K. Energy Inc (ELK)  
Phase 2 Submissions**

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We have reviewed the submissions of Board Staff and the School Board Coalition (SEC) made pursuant to Procedural Order No. 7 in the above noted proceeding.

VECC is in agreement and endorses the submissions of Board Staff. We also agree with the tenure of SEC's submissions that ELK's history of management and accounting deficiencies makes problematic the consideration of the matter, especially as it concerns the disposition of the amounts recorded in Account 1550.

In this regard we would add only this observation: to the extent the Board considers taking punitive measures against ELK, the recent approved acquisition of the Utility by Windsor Canada Utilities Ltd. (EB-2025-0172, October 21, 2025) would visit any such decision upon these new owners. It is our hope, as it may be the Board's, that the new owners move expediently to correct past deficiencies.

We hope our comments are helpful.

Yours truly,

Mark Garner  
Consultants for VECC/PIAC