



August 28, 2026

via RESS

Mr. Ritchie Murray, Registrar
Ontario Energy Board
2300 Yonge Street, 27th floor
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Mr. Murray,

**Re: E.L.K. Energy Inc.
2027 Cost of Service Rate Application, EB-2026-0032**

Please find enclosed E.L.K. Energy Inc.'s ("E.L.K.") 2027 Cost of Service Rate Application ("Application") for Electricity Distribution Rates and Charges effective May 1, 2027.

The Application includes a PDF version of each Exhibit 1 through 9 and related Attachments, including E.L.K.'s 2027 – 2031 Distribution System Plan.

E.L.K. has also included the following Excel-based models with its Application:

- ELK_2027_COS_Checklist_20260828
- ELK_2027_Chapter 2_Appendices_20260828
- ELK_2027_Benchmarking_Spreadsheet_Forecast_Model_20260828
- ELK_2027_COS_Load_Forecast_Model_20260828
- ELK_2027_Rev_Reqt_Workform_20260828
- ELK_2027_Test_Year_Income_Tax_PILs_20260828
- ELK_2027_Cost_Allocation_Model_20260828
- ELK_2027_Load_Profile_Model_20260828
- ELK_2027_RTSR_Model_20260828
- ELK_2027_Tariff_Schedule_and_Bill_Impact_Model_20260828
- ELK_2027_COS_DVA_Continuity_Schedule_20260828
- ELK_2027_Commodity_Accounts_Analysis_Workform_20260828

All correspondence related to this Application should be addressed to:

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Should you have any questions, please do not hesitate to contact the undersigned.

Yours very truly,

A handwritten signature in cursive script that reads "Josh Charles".

Josh Charles, CPA, CA
Director, Regulatory Affairs

Cc: Tyler Davids, OEB Staff
Jonathan Myers, Torys
Kayla Lucier, Supervisor, Finance
Garry Rossi, President and CEO