October 20, 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
Evidence Updates – Exhibit 4

On August 28, 2026, E.L.K. Energy Inc. ("E.L.K.") filed its 2027 Cost of Service Rate Application ("Application") for Electricity Distribution Rates and Charges effective May 1, 2027. On September 10, 2026, E.L.K. filed certain updates to the Application in response to Ontario Energy Board ("OEB") Staff's completeness review.

Pursuant to Section 11.02 of the OEB's *Rules of Practice and Procedure* ("Rules"), E.L.K. is further updating its Application to reflect new information that has arisen. E.L.K. has provided a summary of the updates below and is attaching the updated portions of the evidence prepared in accordance with Section 11.03 of the Rules.

E.L.K. believes filing these updates at this early stage of the proceeding will allow for efficient review by the parties and not materially impact forthcoming procedural steps.

Overview

- In E.L.K.'s pre-filed evidence at Exhibit 4, Section 4.4, E.L.K. outlined that collective bargaining with E.L.K. unionized employees remained ongoing as at the time of filing the Application.
- In late September 2026, an agreement in principle was reached with the union representing E.L.K. unionized staff. The agreement was communicated to impacted E.L.K. staff in early October 2026.
    - A key outcome of this agreement was that E.L.K. unionized staff would materially maintain their existing duties and functions, including primary work locations and dedication to supporting operations in the E.L.K. service area, but that these staff would transition to become employees of ENWIN Utilities Ltd. ("ENWIN") and be subject to existing ENWIN collective agreement provisions, subject to certain exceptions.

E.L.K. Energy Inc.

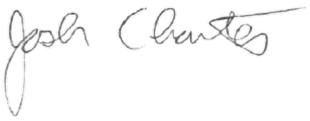
Evidence Updates

- E.L.K. has prepared updates to Exhibit 4, Section 4.4 of its pre-filed evidence.
    - E.L.K. has also updated Attachment 4-C (E.L.K. Energy and ENWIN Services Agreement) and prepared an additional Attachment (Attachment 4-E) to Exhibit 4 to provide additional information on the updates.
- E.L.K. has determined that the cost implications of the updates are not material to the overall level of Operating, Maintenance and Administrative ("OM&A") costs applied for in the Application. E.L.K. estimates the cost impact resultant from the bargaining outcome is approximately a $45,000 impact on overall expected OM&A costs included in the Application, which is below E.L.K.'s materiality threshold of $50,000. There are also no changes to the proposed level of Full-Time Equivalents supporting E.L.K.'s operations.
    - Therefore, there are no updates required to the pre-filed OEB models, or rates and bill impacts, contained in the original Application.

E.L.K. has attached an updated version of Exhibit 4 titled "ELK_Exh 4_Operating Expenses_Updated_20261020", encompassing these updates. The revisions are clearly marked by a vertical line/indicator in the left-hand margin adjacent to the modified section, in addition to strikeouts noting any deletions.

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

Yours very truly,



Josh Charles, CPA, CA
Director, Regulatory Affairs

Cc: Tyler Davids, OEB Staff
Jonathan Myers, Torys LLP
All Intervenors