



Lakefront
Utilities
Inc.

August 22nd, 2025

BY RESS and EMAIL

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4
Registrar@oeb.ca

Dear Mr. Murray,

**Re: EB-2025-0025 – Lakefront Utilities Inc.
2026 IRM Rate Application: Executive Summary Table**

In accordance with Section 3.1.2 of Chapter 3 of the Ontario Energy Board's Filing Requirements for Incentive Rate-Setting Applications, please find enclosed the Executive Summary Table of OEB Approvals Requested, as required.

Should the board have questions regarding this matter, please contact Danielle Wakelin at regulatory@lusi.on.ca.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to be 'DW'.

Danielle Wakelin
Manager of Regulatory Compliance
Lakefront Utilities Inc.

Cc: Dereck C. Paul – President & CEO

Lakefront Utilities Inc – IRM Executive Summary Table:

Description/Item	Summary of Request
Annual Adjustment Mechanism	Yes - Lakefront selected the Price Cap Incentive Rate-Setting (Price Cap IR) option to adjust its fixed and volumetric 2026 rates
Revenue-to-Cost Ratio Adjustments	No request in 2026 IRM
Shared Tax Adjustments	No Request in 2026 IRM, Lakefront prepared and submitted Tab 8: Shared Tax – Rate Rider to calculate rate riders for tax change, which indicates a shared tax savings is nil.
Retail Transmission Service Rates	Yes – Lakefront is requesting an adjustment of Retail Transmission Service Rates in accordance with Board Guideline G-2008-0001 – Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges Guideline revised on March 31st, 2025.
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes – Disposition / Recovery
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	No request in 2026 IRM
Group 2 Deferral and Variance Accounts Disposition/Recovery	No Disposition / Recovery
Residential Rate Design (i.e., transitioning to fully fixed rates)	No request in 2026 IRM
Z-factor claims	No request in 2026 IRM
Incremental Capital Module / Advanced Capital Module	No request in 2026 IRM
Rate Year Alignment	No request in 2026 IRM
Requests for new utility-specific DVAs	No request in 2026 IRM
Renewable Generation and/or Smart Grid Funding Adder	No request in 2026 IRM
Correction to Previously Disposed DVA Balances	No request in 2026 IRM
Non-mechanistic changes (e.g., creation or addition of a new rate class)	No request in 2026 IRM
Rate design where bill mitigation plans need consideration	Not Applicable
Other Items/Requests of Note	Not Applicable