



**Lakefront
Utilities
Inc.**

207 Division Street, P.O. Box 577, Cobourg, ON K9A 4L3 • www.lakefrontutilities.com • Tel: 905-372-2193

October 21, 2025

Sent by: RESS

Ontario Energy Board
2300 Yonge Street, 27th Floor
PO Box 2319
Toronto, ON M4P 1E4

Re:

**EB-2025-0025 - 2026 Incentive Rate Mechanism ('IRM') Application
Lakefront Utilities Inc. – Responses to OEB Staff Questions**

Attached, please find the responses to the OEB Staff questions received October 2nd, 2025. Also attached is the updated IRM Rate Generator Model and the Commodity Analysis Workform.

Lakefront would also appreciate the opportunity to meet virtually to go over responses for OEB Staff-Question 9 and 10, as further discussion may be helpful if additional input from Lakefront is still needed or missing.

Should you have any questions or need further information, please feel free to contact us. Thank you for your attention to this matter.

Sincerely,

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

Danielle Wakelin
Manager, Regulatory Affairs & Customer Relations
Lakefront Utilities Inc.



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Staff Question-1

Ref. 1: 2026_Lakefront_IRM_Application_20250814, pp. 18, Report on Accuracy Improvements in Accounts 1588 and 1589 Compliance

Preamble:

In accordance with the OEB's July 31, 2025 Decision and Rate Order, Lakefront Utilities prepared a report outlining the steps taken to implement effective and adequate controls to ensure accuracy of settlements and balances in Accounts 1588 and 1589.

Question(s):

- a) Please confirm when additional controls were implemented (e.g. management review/sign-offs, review of formulas, calculation methods and worksheets, variance analysis procedures, reconciliation processes).
- b) Please explain how the variance analysis procedures have been enhanced using the Commodity Accounts Analysis Workform and how the procedures strengthen accuracy of monthly settlement amounts. Provide a sample of one month's variance analysis of Accounts 1588 and 1589, including an explanation for any subsequent adjustments that had to be made.
- c) Describe the newly established reconciliation processes mapping RSVA account balances to general ledger accounts and internal records and how the new processes strengthen accuracy of account balances and monthly settlements. Provide a sample of one month's reconciliation of Accounts 1588 and 1589, including an explanation for any subsequent adjustments that had to be made.

LUI Response:

- a) Lakefront ("LUI") has progressively implemented since late 2023 when new management stepped in along with an external consulting.
- b) Here's a sample completed as of June 2025 showing an immaterial variance on the GA workform.



Note 5	Reconciling Items			
		Applicability of Reconciling Item (Y/N)	Amount (Quantify if it is a significant reconciling item)	
	Item			
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)		-\$ 262,310	
1a	Remove impacts to GA from prior year RPP Settlement true up process that are booked in current year	N		
1b	Add impacts to GA from current year RPP Settlement true up process that are booked in subsequent year	N		
2a	Remove prior year end unbilled to actual revenue differences	N		
2b	Add current year end unbilled to actual revenue differences	N		
3a	Remove difference between prior year accrual to forecast from long term load transfers	N		
3b	Add difference between current year accrual to forecast from long term load transfers	N		
4	customers	N		
5	Significant prior period billing adjustments included in current year GL balance but would not be included in the billing consumption used in the GA Analysis	N		
6	Differences in GA IESO posted rate and rate charged on IESO invoice	N		
7			\$ -	
9				
10				
Note 6	Adjusted Net Change in Principal Balance in the GL		-\$ 262,310	
	Net Change in Expected GA Balance in the Year Per Analysis		-\$ 273,535	
	Unresolved Difference		\$ 11,225	
	Unresolved Difference as % of Expected GA Payments to IESO		0.5%	

Here's a sample of preparing the final worksheets to true up 2024 balance showing the \$126,471.45 to credit back 1588:

B	T	U	V	W	X	Y	Z	AA	AB
	202409	202410	202410	202411	202411	202412	202412	2024	All
	9 Input Rev	118 Input 202410	121 Input Rev	120 Input 202411	123 Input Rev	122 Input 202412	125 Input Rev	Total IESO	Total IESO
	202409 Init	Trueup Sett	202410 Init	Trueup Sett	202411 Init	Trueup Sett	202412 Init	Settlement	Settlement
	I19	I20	I21	I22	I23	I24	I25		
RPP Revenue Prices									
RPPT1	\$19,328.57	(\$4,175.60)	(\$10,504.30)	(\$22,856.58)	\$17,405.72	(\$8,611.46)	(\$742.15)	(\$24,986.90)	(\$24,986.90)
RPPT2	\$5,341.30	\$5,283.01	(\$5,148.50)	(\$2,964.45)	(\$1,044.38)	\$3,898.98	(\$4,724.22)	\$4,759.20	\$4,759.20
RPPTOUMID	\$223,888.65	\$19,654.51	(\$33,494.25)	\$3,289.33	\$177,252.32	\$37,474.61	\$76,458.09	\$1,092,178.10	\$1,092,178.10
RPPTOUOFF	\$20,107.83	(\$102,313.71)	(\$43,798.43)	(\$224,466.19)	\$13,351.56	(\$177,546.78)	(\$59,585.26)	(\$1,455,147.94)	(\$1,455,147.94)
RPPTOUON	(\$47,624.53)	\$107,878.86	(\$110,059.74)	\$60,873.19	(\$53,381.81)	\$104,578.17	(\$90,527.52)	\$257,919.07	\$257,919.07
RPPULOMID	\$71.34	\$24.74	(\$7.25)	\$5.60	\$55.21	\$66.33	\$59.56	\$731.84	\$731.84
RPPULOOF	(\$134.97)	(\$33.36)	(\$165.42)	(\$109.51)	(\$91.01)	(\$76.89)	(\$270.38)	(\$2,289.90)	(\$2,289.90)
RPPULOON	\$34.57	\$175.87	(\$69.34)	\$206.11	\$26.04	\$273.63	(\$100.64)	\$1,909.99	\$1,909.99
RPPULOONV	\$686.17	(\$636.78)	\$296.67	(\$754.19)	\$729.14	(\$749.35)	\$421.19	(\$1,544.93)	(\$1,544.93)
Total RPP For Settlement	\$221,698.93	\$25,857.54	(\$202,950.56)	(\$186,776.70)	\$154,302.79	(\$40,692.75)	(\$79,011.33)	(\$126,471.45)	(\$126,471.45)



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19461	2024-12-31	02-100-2220-0000	MISC CURR/ACCR LI...	1588 ADJ	\$126,471.45	\$0.00	GJ
19461	2024-12-31	02-100-1588-0000	RSVA POWER PRINCI...	1588 ADJ	\$0.00	\$126,471.45	GJ
19461	2024-12-31	02-235-4006-0002	DVAD QUARTERLY/A...	1588 ADJ	\$126,471.45	\$0.00	GJ
19461	2024-12-31	02-235-4705-0001	RPP SETTLEMENT A...	1588 ADJ	\$0.00	\$126,471.45	GJ

c) Here is the Q2 reconciliation completed showing what's the expected balances and actuals that are reviewed.

Deferral and Variance Account Analysis and Explanations							Anticipated Change Support				
Account	Account Description	Jun-25	2024 YE	\$ Change	Comments	Anticipated Change	Difference	Disposition Per Rate Order	Revenue DVA Entry Per GL	Revenue Per GL	COS (IESO) Per IESO Invoices
OEB A/C 1588											
02-100-1588-0000	RSVA POWER	\$ 905,142.08	\$ 1,086,342.34	\$ (181,200.26)	Used to record the net differences between (i) energy charged to RPP customers, and (ii) the energy charge to a distributor using the settlement invoice received from IESO or host Change in this account should be conceptually 'small' as a result of filings from the IESO (4 month final true up cycle) adjusts the differences in COP and the revenues, MET.	\$ (181,200.27)	0.01		\$ (181,200.27)	\$ (8,214,603.21)	\$ 8,214,603.21
02-100-1588-1000	PRINCIPAL RSVA POWER	\$ 105,540.90	\$ 94,368.11	\$ 11,172.79							
	INTEREST	\$ 1,010,682.98	\$ 1,180,708.45	\$ (170,025.47)							
OEB A/C 1589											
02-100-1589-0000	RSVA GLOBAL ADJUSTMENT	\$ 244,937.54	\$ 685,761.81	\$ (440,824.27)	Used to record the net differences between (i) energy charged to Non-RPP customers, and (ii) the energy charge to a distributor using the settlement invoice received from IESO or host Due to January difference in GA rates to actual. Now adjusted to charge customers based on what we pay and variance should vary far less. January difference in GA rate 1st estimate (charged to final (paid) \$0.0030 - \$0.0411 results in balance owed to customers of + 0.0428 + 10,920,550 kWh non RPP = \$467k. Difference from \$440k is reasonable.	\$ (440,824.27)	-		\$ (440,824.27)	\$ (2,111,791.34)	\$ 2,111,791.34
02-100-1589-0000	PRINCIPAL RSVA GLOBAL										
02-100-1589-1000	ADJUSTMENT INTEREST	\$ (63,223.89)	\$ (70,065.79)	\$ 6,842.10							

Staff Question-2

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 1 Information Sheet

Ref. 2: 2026-IRM-Rate-Generator-Model_Lakefront_20251002, Tab 1 Information Sheet

Preamble:

The EB Number must match the assigned EB number.

All details in the “pale green cells” represent input cells and should be filled out.

Question(s):

a) Please confirm the accuracy of the updates.

LUI Response:



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LUI confirms that the updates made in Ref. 2 are accurate and have been included in the updated IRM Rate Generator Model.

Staff Question-3

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 1 Information Sheet

Ref. 2: EB-2024-0038, Decision and Rate Order, July 31, 2025

Preamble:

In Ref. 1, Question 2 (Cells F32 and F34) should indicate the year that Accounts 1588 and 1589 were last disposed on a final basis.

In Ref. 2, the OEB approved the disposition of Lakefront Utilities' Group 1 account balances as of December 31, 2023, on a final basis.

Question(s):

- a) Please update the values to reflect the correct year that Accounts 1588 and 1589 were last disposed of on a final basis.

LUI Response:

LUI has updated the values in Ref. 1 Question 2 (cells F32 and F34) to the year of 2023, the last year 1588 and 1589 were disposed of on a final basis.

Staff Question-4

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 2 Current Tariff Schedule

Preamble:

Cell BC9 is a drop-down that helps ascertain if the Current Tariff Schedule is accurate. Lakefront Utilities has responded that it has not confirmed the accuracy of the tariff sheet in the Rate Generator Model.



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Question(s):

- a) Please confirm if Lakefront Utilities has identified any discrepancies in Ref. 1. If there are no discrepancies, please update the drop-down response.

LUI Response:

LUI confirms that the tariff sheet in Ref. 1 is accurate. LUI has updated the drop down in cell BC9 with a 'Yes' to reflect this confirmation and have included this in the updated IRM Rate Generator Model.

Staff Question-5

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 3 Continuity Schedule

Preamble:

On September 11, 2025, the OEB published the 2025 Quarter 4 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a) Please confirm that Tab 3 (Continuity Schedule) reflects the Q4 2025 OEB-prescribed interest rate of 2.91%. If not, please update Tab 3, as necessary

LUI Response:

LUI has updated its projected interest calculations in Ref. 1 to reflect the new Quarter 4 interest rates published by the OEB. These changes have been included in the updated IRM Rate Generator Model.

Staff Question-6

Question(s):



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- a) Please provide clarification regarding the statement that Lakefront Utilities is requesting approval to reduce the RTSRs as the Proposed (2026) RTSRs are shown to be increasing from the Current (2025) RTSRs.

LUI Response:

LUI is not requesting for a reduction in RTSRs rates – this was an oversight.

Staff Question-7

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814

Ref. 2: EB-2020-0036, Decision and Rate Order, pp. 7

Preamble:

In response to Question 4 (Cell F47) of Tab 1 in Ref. 1, Lakefront Utilities selected 2021 as the earliest account balance vintage year in which there is a balance in Account 1595.

However, in Ref. 2, the OEB directed no disposition of Lakefront Utilities' Group 1 accounts be made, as the balances did not exceed the disposition threshold.

In Tab 3 of Ref. 1, Lakefront Utilities reported a NIL amount in Account 1595 (2022) for the year 2022, a debit principal adjustment of \$475,739 in 2023 and a credit transaction of \$286,449 in 2024.

Question(s):

- a) Please update the response to Question 4 of Tab 1 in Ref. 1, if necessary.

LUI Response:

LUI has updated Cell F47 of Tab 1 in Ref. 1 to the year 2022

- b) Please explain why no amounts were reported in 2022 in Account 1595 (2022).
- i. Please provide supporting calculations for the amounts reported in 2023 and 2024.



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LUI Response:

LUI has noted this oversight and has updated Account 1595 (2022) for the year 2022 in Tab 3 of Ref. 1.

Staff Question-8

Ref. 1: 2026_Commodity_Accounts_Analysis_Workform_2.0_20250814

Preamble:

In Note 4 of the 2026 Commodity Accounts Analysis Workform, the difference between Lakefront Utilities' calculated loss factor and the most recent approved loss factor as calculated in Cell K63 is greater than 1%.

Question(s):

- a) Please file an updated Commodity Accounts Analysis Workform that includes an explanation of the difference in loss factor in Cell F66 of the GA 2024 Tab.

LUI Response:

Along with question 12, LUI has updated the consumption values in Ref. 1 tab "GA 2024" Note 2. This updated the loss factor.

Staff Question-9

Ref. 1: 2026_Commodity_Accounts_Analysis_Workform_2.0_20250814

Ref. 2: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 3 Continuity Schedule

Preamble:

In Note 5 of Ref. 1, a credit of \$126,471 is reported as the recovery in CT142 in 2025 related to 2024 settlement. This amount is also included in the Principal Adjustment Tab.

OEB staff further notes that there is NIL principal adjustment reported in Account 1589 for 2024 in Ref. 2.

Question(s):



- a) Please clarify why the recovery in CT142 of a credit \$126,471 is reported in Account 1589.
- i. Please explain what the principal adjustment consists of and the pertaining month where this settlement is related to.
- b) Please provide updated Ref. 1 and/or Ref. 2 to ensure that the principal adjustments reported in both references are reconciled, if necessary.

LUI Response:

- a) i. It is pertaining to the true-up for all of the 2024 periods combined.

B	T	U	V	W	X	Y	Z	AA	AB
	202409 Input Rev 202409 Init	202410 Input Rev Trueup Sett	202410 Input Rev 202410 Init	202411 Input Rev Trueup Sett	202411 Input Rev 202411 Init	202412 Input Rev Trueup Sett	202412 Input Rev 202412 Init	2024 Total IESO Settlement	All Total IESO Settlement
	I19	I20	I21	I22	I23	I24	I25		
RPP Revenue Prices									
RPPT1	\$19,328.57	(\$4,175.60)	(\$10,504.30)	(\$22,856.58)	\$17,405.72	(\$8,611.46)	(\$742.15)	(\$24,986.90)	(\$24,986.90)
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RPPTOUMID	\$223,888.65	\$19,654.51	(\$33,494.25)	\$3,289.33	\$177,252.32	\$37,474.61	\$76,458.09	\$1,092,178.10	\$1,092,178.10
RPPTOUFF	\$20,107.83	(\$102,313.71)	(\$43,798.43)	(\$224,466.19)	\$13,351.56	(\$177,546.78)	(\$59,585.26)	(\$1,455,147.94)	(\$1,455,147.94)
RPPTOON	(\$47,624.53)	\$107,878.86	(\$110,059.74)	\$60,873.19	(\$53,381.81)	\$104,578.17	(\$90,527.52)	\$257,919.07	\$257,919.07
RPPULOMID	\$71.34	\$24.74	(\$7.25)	\$5.60	\$55.21	\$66.33	\$59.56	\$731.84	\$731.84
RPPULOOF	(\$134.97)	(\$33.36)	(\$165.42)	(\$109.51)	(\$91.01)	(\$76.89)	(\$270.38)	(\$2,289.90)	(\$2,289.90)
RPPULON	\$34.57	\$175.87	(\$69.34)	\$206.11	\$26.04	\$273.63	(\$100.64)	\$1,909.99	\$1,909.99
RPPULOON	\$686.17	(\$636.78)	\$296.67	(\$754.19)	\$729.14	(\$749.35)	\$421.19	(\$1,544.93)	(\$1,544.93)
Total RPP For Settlement	\$221,698.93	\$25,857.54	(\$202,950.56)	(\$186,776.70)	\$154,302.79	(\$40,692.75)	(\$79,011.33)	(\$126,471.45)	(\$126,471.45)

Staff Question-10

Ref. 1: 2026_Commodity_Accounts_Analysis_Workform_2.0_20250814, Tab Account 1588

Ref. 2: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 3 Continuity Schedule

Ref. 3: EB-2024-0038, Lakefront Utilities DVA Inspection Report, May 5, 2025

Preamble:

In Note 7a of Ref. 1, a credit of \$405,011 is reported as the 1588-1589 OEB Audit. This amount is also included in the Principal Adjustment Tab, but under the description "CT 148 true-up of GA Charges based on actual RPP volumes".

OEB staff further notes that there is NIL principal adjustment reported in Account 1588 for 2024 in Ref. 2.

Question(s):



- a) Please clarify what the credit principal adjustment of \$405,011 relates to.
- Please provide listing of all the principal adjustments related to the OEB Inspection in Ref. 3 by accounts.
 - Please reconcile the principal adjustments provided in response to the previous question with those as reported in Ref. 2 and 3.
 - For any 2024 principal adjustments not mapped to the OEB Audit, please provide detailed calculations.
- b) Please provide updated Ref. 1 and/or Ref. 2 to ensure that the principal adjustments reported in both references are reconciled, if necessary.

LUI Response:

		Account 1588	Account 1589
Principal	Revised annual transactions		
	2016	(347,841)	(412,501)
	2017	16,556	261,036
	2018	158,035	(123,556)
	2019	91,275	123,474
	2020	95,666	385,034
	2021	149,079	(308,934)
	2022	238,892	7,677
	2023	175,125	242,454
	Revised Principal Balance as of Dec 31, 2023	576,786	174,683
	Balance as of Dec 31, 2023 per GL	171,775	(1,217,915)
	Adjustment Required to Principal Balance	405,011	1,392,598
Interest	Revised Interest Balance as of Dec 31, 2023	46,208	(75,727)
	Balance as of Dec 31, 2023 per GL	11,623	(151,982)
	Adjustment Required to Interest Balance	34,585	76,255
ai)	Total Principal and Interest Adjustments	439,597	1,468,853



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aii)

Summary Inquiry - LGC (ddsouza)

Clear Redisplay View History View File Print Tools Help Add Note

Actions Workfl... View File Tools Help

GL Account Approval [Workflow Not Activated]

Account: 02 -100 -1588 -0000
Description: RSA POWER PRINCIPAL
Year: 2024

*History

Period	Debit	Credit	Net Change	Period Balance
Beginning Balance	\$1,385,331.68	\$1,213,556.62	\$171,775.06	\$171,775.06
Period 1	\$0.00	\$0.00	\$0.00	\$171,775.06
Period 2	\$0.00	\$0.00	\$0.00	\$171,775.06
Period 3	\$1,448,525.79	\$1,385,064.29	\$63,461.50	\$235,236.56
Period 4	\$1,385,064.29	\$1,448,525.79	(\$63,461.50)	\$171,775.06
Period 5	\$356,363.54	\$0.00	\$356,363.54	\$528,138.60
Period 6	\$820,816.00	\$356,363.54	\$464,452.46	\$992,591.06
Period 7	\$905,581.23	\$820,816.00	\$84,765.23	\$1,077,356.29
Period 8	\$553,269.73	\$905,581.23	(\$352,311.50)	\$725,044.79
Period 9	\$0.00	\$1,144,551.11	(\$1,144,551.11)	(\$419,506.32)
Period 10	\$1,369,180.50	\$0.00	\$1,369,180.50	\$949,674.18
Period 11	\$891,969.96	\$777,899.12	\$114,070.84	\$1,063,745.02
Period 12	\$1,672,397.57	\$1,649,800.24	\$22,597.33	\$1,086,342.35
Totals	\$10,788,500.29	\$9,702,157.94	\$1,086,342.35	\$1,086,342.35

576,786.00	A	Opening Principal Amount
405,011.00	B	1588/1589 OEB Review Entry
171,775.00	A - B	Beginning Balance

aiii) Not applicable

b) Ref 1 and 2 are updated.

Staff Question-11

Ref. 1: 2026-IRM-Rate-Generator-Model_Lakefront_20250814, Tab 3 Continuity Schedule

Ref. 2: EB-2024-0038, Decision and Rate Order, 2025 IRM Rate Generator Model, July 31, 2025

Preamble:

In Ref. 1, a debit of \$172,592 is reported as the closing principal balance as of December 31, 2023 for Account 1589. This amount differs from the 2023 closing principal balance of a debit amount of \$174,683, as reported in Ref. 2.

Question(s):

- a) Please provide the updated Continuity Schedule reflecting the correct 2023 closing principal balance for Account 1589.



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LUI Response:

LUI has updated the 2023 beginning balance of 1589 in Ref. 1 to the correct value. LUI also updated the transactions. These two changes have created a discrepancy with the RRR filing. This is due to our Class A 1589 account holding a beginning balance and ending balance in 2024. These values are immaterial with the beginning balance being \$2091.35 and 2024 transactions being -\$13,635.75.

Staff Question-12

Ref. 1: 2026_Commodity_Accounts_Analysis_Workform_2.0_20250814, Tab GA 2024 Note 2

Preamble:

In Ref. 1, Lakefront Utilities has input the 2024 Consumption for “Total Metered excluding WMP” as 236,611,529.

Question(s):

- a) Please confirm if this is correct consumption data as it does not reconcile with the RRR data as was provided.
 - i. If the data is correct, please provide the source for the information.
 - ii. If not, please update as appropriate.

LUI Response:

- i) LUI confirms that 236,611,529 kWh is incorrect and has updated the consumption values to reflect a Total Metered excluding WMP of 234,727,738 kWh

Staff Question-13

Question(s):

- a) In the instance the OEB releases any updated rates/charges (e.g., 2026 Uniform Transmission Rates) before Lakefront Utilities provides its responses to OEB staff’s questions, please update the Rate Generator Model, as applicable, and identify the rates/charges that were updated.



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LUI Response:

LUI will update the Rate Generator Model in the instance the new 2026 UTRs will be released.