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**BY EMAIL**

March 2, 2026

Dereck C. Paul  
President & CEO  
Lakefront Utilities Inc.  
207 Division St.  
P.O. Box 577  
Cobourg ON K9A 4L3  
Email: [regulatory@lusi.on.ca](mailto:regulatory@lusi.on.ca)

Dear Dereck C. Paul:

**Re: Request for “Very Small Distributor” Streamlined Process (2027 Cost of Service Application)**

This letter is in response to Lakefront Utilities Inc.’s (Lakefront Utilities) correspondence to the Ontario Energy Board (OEB) dated June 18, 2025, requesting that its 2027 cost of service application be processed under the OEB’s Very Small Distributor streamlined filing procedures. In the letter, Lakefront Utilities requested:

- a one-day Issues Meeting prior to interrogatories
- a facilitated Settlement Conference with written submissions
- a \$50,000 materiality threshold in variance narratives for Rate Base and Capital, Operations, Maintenance and Administration (OM&A), and Deferral and Variance Accounts (DVA) balances
- permission to file the Distribution System Plan (DSP) Sample in lieu of the full ten-year DSP

On December 1, 2025, the OEB issued Item 9 of its [10-Point Action Plan](#) (the Plan) which expanded the availability of the one-day meeting option to qualifying small distributors, defined as those serving between 5,000 and 30,000 customers.

On December 16, 2025, the OEB released the [Filing Requirements for Electricity Distribution Rate Applications](#) (Filing Requirements) applicable to 2027 applications, which set out the criteria for distributors seeking to file under the Small Distributor Process.

As outlined in the Filing Requirements, the applicable materiality threshold is determined based on a distributor's revenue requirement. For distributors with a distribution base revenue requirement of \$10 million or less, the applicable materiality threshold is \$50,000.

The OEB expects Lakefront Utilities to confirm in its 2027 cost of service application that it meets the eligibility criteria for the Small Distributor Process and clearly indicate its intention to have its application processed under this streamlined approach. If Lakefront Utilities is uncertain about its eligibility for the Small Distributor Process, it is encouraged to reach out to the Registrar's Office for clarification.

With respect to the DSP Sample, the OEB notes that it is provided to very small distributors as an illustrative example of the types of information that may be filed to meet the Chapter 5 Filing Requirements. This aligns with the guidance outlined in Appendix A of the Very Small Utilities Working Group Report. The OEB also notes that the DSP Sample has not been updated to reflect the most recent Filing Requirements; however, distributors are still expected to comply with the latest version. Further details can be found in Chapter 5 Filing Requirements, Section 5.1.4, Very Small Distributor DSP Sample.

Yours truly,

Ritchie Murray  
Acting Registrar