



**Lakefront  
Utilities  
Inc.**

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July 10, 2026

Ontario Energy Board

Re: Lakefront Utilities Inc.  
2027 Cost of Service Application  
EB-2026-0054

**Subject: Response to Completeness Review**

On July 8, 2026, OEB staff identified a number of items requiring clarification or additional information as part of its completeness review of Lakefront Utilities Inc.'s application. This filing provides revised evidence and supporting documents addressing those items. As discussed with OEB staff, one remaining item relates to the detailed descriptions of material capital projects for the 2028–2031 forecast period. Lakefront Utilities will file that information no later than Wednesday, July 15, 2026.

The following revised documents accompany this filing and have been submitted through the OEB's Regulatory Electronic Submission System (RESS):

- Completed VASH Workbook
- Pole Attachment Calculations Worksheet
- Revised Exhibit 4
- Revised Exhibit 6
- Revised DSP Appendices

Lakefront Utilities' responses to the completeness review items are provided below.

**Checklist Rows 199–203 – VASH Workbook**

The completed VASH workbook referenced in the application has been filed on the record.

**Checklist Rows 219–220 – Material Capital Project Descriptions**

Lakefront Utilities acknowledges that the detailed descriptions for material capital projects exceeding the materiality threshold during the 2028–2031 forecast period have not yet been filed. As discussed with OEB staff, Lakefront Utilities commits to filing this information no later than Wednesday, July 15, 2026.

**Checklist Row 275 – Actuarial Report**

The actuarial report is included as an appendix to Exhibit 4 (PDF page 104).

**Checklist Row 287 – Missing Appendices**

Exhibit 4 has been refiled to remove several inadvertent appendix cover pages that did not contain supporting information. The exhibit has been corrected to remove these blank cover pages and now presents the appendices in the intended sequence.

**Checklist Row 347 – Tax Smoothing Mechanism**

Exhibit 6 has been revised to clarify that Lakefront Utilities is not requesting a tax smoothing mechanism as part of this application. The revised evidence states:

"Lakefront Utilities is not requesting a tax smoothing mechanism as part of this application. The application reflects the standard treatment of accelerated CCA through the PILs model and the ongoing disposition of Account 1592."

**Checklist Row 475 – Treatment of ICM Additions in Account 1592**

Exhibit 6 has been revised to clarify the treatment of the MS28-3 Substation ICM project within Account 1592.

Specifically, the revised evidence confirms that only the qualifying 2024 capital additions associated with the project have been included in the Account 1592 calculation. The 2023 in-service capital investment has not been included, as it was not eligible for inclusion. The resulting incremental CCA variance has been reflected in the Account 1592 continuity.

**Checklist Row 481 – Pole Attachment Worksheet and DSP Appendices**

The Pole Attachment Calculations Worksheet referenced in the evidence is attached and has been filed on the record.

In addition, a complete version of the DSP Appendices (359 pages) has been refiled. To address the potential confidentiality concern identified during the completeness review, the page containing customer-specific information has been replaced with a page indicating that it has been intentionally left blank.

Should this information become relevant during the proceeding, Lakefront Utilities can provide it in response to an interrogatory, if requested.

Lakefront Utilities respectfully requests that OEB staff consider the application complete, subject to the filing of the outstanding material capital project descriptions for the 2028–2031 forecast period by Wednesday, July 15, 2026.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Dereck C. Paul'. The signature is stylized with a large, loopy 'D' and a long horizontal stroke extending to the right.

Dereck C. Paul

President & CEO  
Lakefront Utilities Inc.