



**Lakefront
Utilities
Inc.**

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April 7, 2010

Ms. Kristen Walli – Board Secretary
Ontario Energy Board
P.O. Box 2319, 2300 Yonge St.
Toronto, Ontario
M4P 1E4

Dear Ms. Walli:

Lakefront Utilities Inc. re March 31, 2010 Decision and Order
Re : 2010 3rd Generation IRM (EB-2009-0233)

Lakefront Utilities Inc. has reviewed the Board's Tariff of Rates and Charges set out in Appendix A of the Decision and Order dated March 31, 2010 for completeness and has identified one inaccuracy in sheet D2.2 K-Factor Adjustment of the Rate Generator model.

The Uniform Service Charge Percent indicate -0.570% when in fact it should be - 0.285% based on the calculation imported from the Supplemental Model sheet E1.2 K-Factor Adjustment, cell G-81.

Should you have any questions regarding the above, please call me at (905) 372-2193.

Yours truly,

Dereck C. Paul – Vice President
Lakefront Utilities Inc.

Copy: Bruce Craig – President – LUI

RESPECTFULLY SUBMITTED