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February 24, 2011

Ontario Energy Board

Attention: Kirsten Walli; Board Secretary 2300 Yonge Street, 27th Floor, P.O. Box 2319

Toronto, ON. M4P 1E4

Dear Ms. Walli,

Re: Lakefront Utilities Inc. – 2011 IRM3 Rate Application Licence #ED 2002-0545; Board File # EB-2010-0095

Stewart Cinningham

In accordance with the Decision and Order of February 22, 2011 (EB-2010-0295) enclosed please find a schedule allocating the Late Payment Penalty of \$36,872.16 to Lakefront Utilities Inc.'s customer classes based on revenues per class and customer counts as at December 31, 2009.

Should you have any questions please do not hesitate to contact the undersigned.

Regards,

LAKEFRONT UTILITIES INC.

Stewart Cunningham, Treasurer

Tel: 905-372-2193 ext 5230 E-mail: scunningham@lusi.on.ca