



**Lakefront
Utilities
Inc.**

207 Division Street, Cobourg, ON K9A 4L3 • www.lusi.on.ca • Tel: (905) 372-2193 • Fax: (905) 372-2581

March 23, 2011

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 17, 2011 Decision and Order
Re : 2011 3rd Generation IRM (EB-2010-0095)

Lakefront Utilities Inc. has reviewed the Board's Draft Tariff of Rates and Charges set out in Appendix A of the Decision and Order dated March 17, 2011 and is satisfied with its completeness and accuracy.

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

Yours truly,

Original Signed

Dereck C. Paul – President
Lakefront Utilities Inc.

RESPECTFULLY SUBMITTED