



Lakefront
Utilities
Inc.

March 31, 2014

Ontario Energy Board
PO Box 2319
2300 Yonge Street 27th Floor
Toronto ON
M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary

Re: Lakefront Utilities Inc.
EB-2013-0148 – 2014 IRM Rate Application

Following the Boards Decision and Order, issued on March 13 2014, relating to Lakefront Utilities Inc's 2014 4th Generation Incentive Regulation Mechanism Application (EB-2013-0148), the LDC has reviewed the 'Draft Rate Order Tariff of Rates and Charges' new rates effective May 1, 2014.

After reviewing the draft Tariff of Rates and Charges set out in Appendix A of the Boards decision and order, Lakefront Utilities Inc confirms that it has no concerns and determines the information to be accurate and complete. An adjustment can be made in the streetlight service classification where there should be a correction to state the date of completion for the "Rate Rider for disposition of deferral/variance accounts (2014) effective on an interim basis '**until April 30, 2015**'. Lakefront will dispose of the Group 1 DVA balances on an interim basis pending the audit by the Boards Audit Performance assessment group.

Any questions regarding this submission should be directed to the undersigned.

Respectfully Submitted,

Original Signed

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