



**Lakefront
Utilities
Inc.**

November 18, 2014

Ontario Energy Board
P.O. Box 2319
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary,

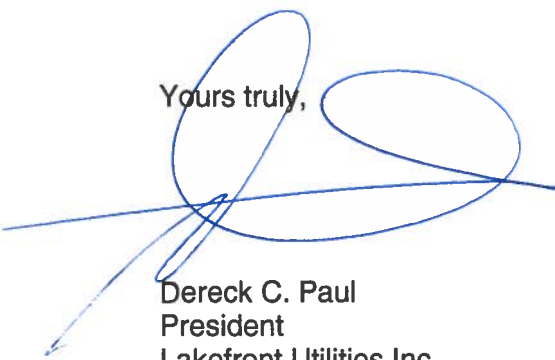
Regarding: Audit Report – Audit of Lakefront Utilities Inc. Group 1 Deferral and Variance Accounts

Pursuant to Lakefront Utilities Inc's ("LUI") 2015 IRM Distribution Rate Application EB-2014-0090, LUI voluntarily includes its 2014 Ontario Energy Board ("OEB") Audit Report for verification of its 2011 and 2012 Group 1 DVA balances as evidence to the previously filed 2015 rate application, and as support for the adjustment and refiling of the RRR regulatory filing 2.1.7.

In addition, an electronic copy of the enclosed audit report has been filed on the RESS – OEB website portal.

Should the board have questions regarding this matter please contact me at dpaul@lusi.on.ca

Yours truly,



Dereck C. Paul
President
Lakefront Utilities Inc.

Cc: Daria Babaie