



**Lakefront  
Utilities  
Inc.**

November 18, 2014

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

**Attention: Ms. Kirsten Walli, Board Secretary,**

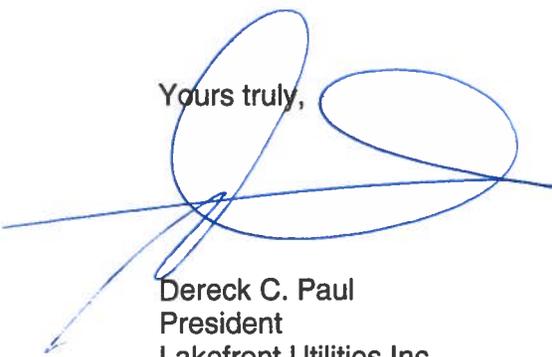
**Regarding: Audit Report – Audit of Lakefront Utilities Inc. Group 1 Deferral and Variance Accounts**

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](mailto:dpaul@lusi.on.ca)

Yours truly,



Dereck C. Paul  
President  
Lakefront Utilities Inc.

Cc: Daria Babaie