



**Lakefront
Utilities
Inc.**

March 23, 2015

Ontario Energy Board
Attention: Kirsten Walli, Board Secretary
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli,

**Re: Lakefront Utilities Inc.
2015 IRM Distribution Rate Application
Response to Decision and Rate Order
Board File No.: EB-2014-0090**

Following the Board's Decision and Order, issued March 19, 2015, related to Lakefront Utilities Inc.'s (LUI) Incentive Rate Mechanism Adjustment Application for 2015 Distribution Rates (EB-2014-0090), LUI has reviewed the information and is of the opinion that both the Decision Rate Order and the Tariff of Rates and Charges are accurate and complete.

Should the board have questions regarding this matter please contact Adam Giddings at agiddings@lusi.on.ca or myself at dpaul@lusi.on.ca

Respectfully Submitted,

Dereck C. Paul
President
Lakefront Utilities Inc.