



Lakefront
Utilities
Inc.

December 4, 2017

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

**Re: Lakefront Utilities Inc.
2018 IRM Distribution Rate Application
Lakefront Utilities Inc. Reply Submission
OEB File No. EB-2017-0057**

Dear Ms. Walli,

On November 22, 2017, the Board issued the OEB Staff Submission regarding Lakefront Utilities Inc.'s (LUI) Incentive Rate Mechanism Adjustment Application for 2018 Distribution Rates (EB-2017-0057).

In accordance with this submission, LUI has reviewed the information and as indicated in previous communications, Lakefront Utilities will engage a third-party auditor to perform an audit of the December 31, 2017 balances in Accounts 1588 and 1589.

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Adam Giddings', is written over a light blue horizontal line.

Adam Giddings, CPA CA
Manager of Regulatory Compliance and Finance
Lakefront Utilities Inc.

Cc: Dereck C. Paul