



Lakefront
Utilities
Inc.

December 20, 2017

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 26th Floor, P.O. Box 2319
Toronto, ON M4P 1E4

**Re: Lakefront Utilities Inc.
EB-2017-0057
Draft Rate Order**

Dear Ms. Walli:

Lakefront Utilities Inc. ("LUI") acknowledges receipt of the Ontario Energy Board's Decision and Order dated December 14, 2017.

Lakefront 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 Dereck Paul at dpaul@lusi.on.ca or myself at agiddings@lusi.on.ca.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Adam Giddings".

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

Cc: Dereck C. Paul