

May 8, 2015

United Townships of Head, Clara & Maria
15 Township Hall Road
Stonecliffe, ON
K0J 2K0

PRIVATE AND CONFIDENTIAL

Dear Members of Council:

Re: Audit of the December 31, 2014 Financial Statements

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. In addition, an audit cannot be expected to disclose defalcations and other irregularities and it is not designed to express an opinion as to whether the systems of internal control established by management have been properly designed or have been operating effectively.

Please note that under Canadian generally accepted auditing standards we must report significant deficiencies to those charged with governance.

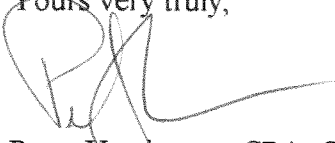
This letter is not exhaustive, and deals with the more important matters that came to our attention during the audit. Minor matters were discussed verbally with your staff. There are no significant deficiencies to report at this time.

We would like to express our appreciation for the co-operation and assistance which we received during the course of our audit from your employees.

We shall be pleased to discuss with you further any matters mentioned in this report at your convenience.

This communication is prepared solely for the information of management and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours very truly,

A handwritten signature in black ink, appearing to read 'Peter Harrington', with a long horizontal flourish extending to the right.

Peter Harrington, CPA, CA
Welch LLP