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May 26, 2022

Grand Bend Area Joint Sewage Board
4 Ontario Street
P.O. Box 340
Grand Bend, Ontario N0M 1T0

Attention: Ms. Janet Ferguson, Treasurer

Dear Ms. Ferguson:

The objective of an audit is to obtain reasonable assurance whether the financial statements are free of any material misstatement and it is not designed to identify matters that may be of interest to management in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

During the course of our audit of the financial statements of Grand Bend Area Joint Sewage Board for the year ended December 31, 2021, we did not encounter any significant matters which we believe should be brought to your attention.

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

We would like to express our appreciation for the cooperation and assistance which we received during the course of our audit from Janet Ferguson and staff.

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

Yours truly,

A handwritten signature in blue ink, appearing to read 'Pete Barnes'.

Pete Barnes, CPA, CA
Partner
BDO Canada LLP
Chartered Professional Accountants, Licensed Public Accountants