

HR Doane and Company

Chartered Accountants

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July 3, 1981

Mr. G. Cherney, Treasurer
Town of Pelham
P.O. Box 400
Pelham Municipal Building
Pelham Town Square
Fonthill, Ontario
L0S 1E0

Re: Pelham Hydro-Electric Commission
Town of Pelham By-law #706 (1981)

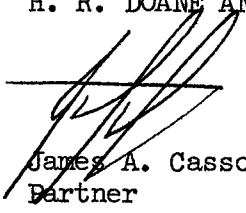
Dear Sir:

We have reviewed By-law #706 (1981) and the attached schedule 'A'.

We approve this by-law for the purposes of Section 249 (b) of
The Municipal Act.

Yours very truly,

H. R. DOANE AND COMPANY



James A. Casson, C.A.
Partner

JAC/jf