



December 6, 2013

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

Re: EB-2013-0169

Dear Ms. Walli,

On November 28, 2013, Procedural Order No. 1 was issued in regards to our Application referenced above.

As stated in the Procedural Order, a regulatory audit was conducted on our accounting records, authorized by the Board in proceeding EB-2011-0274. The final Audit Report was received by Rideau St. Lawrence Distribution Inc. ("RSL") on November 21, 2013.

RSL is in agreement with the content of the Audit Report, and has made the required changes to the account balances. RSL has implemented procedural changes in accordance with the report.

RSL understands and agrees that the Audit Report will be filed as part of proceeding EB-2013-0169, and as such will be on the public record.

A handwritten signature in dark ink, appearing to read 'Peter Soules', is written over a light grey horizontal line.

Peter Soules CMA
Chief Financial Officer
psoules@rslu.ca