

LakelandPower

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January 7, 2015

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

**Re: Lakeland Power Distribution Ltd. (LPDL) and Parry Sound Power Corporation (PSPC)
2015 IRM4 Electricity Distribution Rate Application,
OEB File No. EB-2014-0091**

Dear Ms. K. Walli:

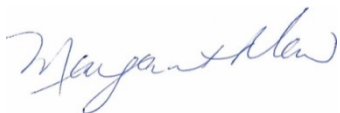
Lakeland Power Distribution Ltd. (LPDL) is in receipt of the draft decision the delegated authority proposes to make.

LPDL is in agreement with all parts of the decision including the draft Rate Order. LPDL will be undertaking a review of all deferral and variance account balances particularly in relation to Parry Sound in order to confirm accuracy prior to filing the next IRM rate application.

At this time, LPDL would like to comment on the process for the 2015 IRM Rate Application. All in all, the process was extremely efficient and effective. As the IRM process is predominately mechanistic in nature, this revised methodology is appreciated. The ability to communicate directly and efficiently with Board staff (via documented emails, etc) made for clearer communication and faster response time on both sides. It is our hope that Board Staff feel the same way.

Should there be any questions, please contact me at the number above.

Respectfully Submitted,



Margaret Maw, Chief Financial Officer
Lakeland Power Distribution Ltd.