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March 30, 2015

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Ottawa

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, 27th Floor  
Toronto, ON M4P 1E4

New York

Dear Ms. Kirsten Walli:

**EB-2014-0274: Response of Natural Resource Gas Limited (“NRG”) to comments on draft Rate Order**

NRG has reviewed and agrees with Board Staff’s comments, dated March 26, 2015, on NRG’s draft Rate Order, filed on March 24, 2015.

In accordance with the Decision and Order dated March 19, 2015, NRG advises that it has no further responses to any comments on the draft Rate Order.

Yours very truly,



Patrick G. Welsh  
Associate

PW:LS

c: Richard King, *Osler, Hoskin & Harcourt LLP*  
Laurie O’Meara, *Natural Resource Gas Limited*  
Brian Lippold, *Natural Resource Gas Limited*  
Patrick McMahon, *Union Gas Limited*  
Scott Stoll, *Aird & Berlis LLP*  
Michael Millar, *Ontario Energy Board*  
Khalil Viraney, *Ontario Energy Board*