



December 19, 2014

Kirsten Walli
Board Secretary
Ontario Energy Board,
2300 Yonge St.
Suite 2700, P.O. Box 2319
Toronto, Ontario
M4P 1E4
Canada

Dear Ms. Walli:

**Re: OEB File No. EB-2014-0077
Guelph Hydro Electric Systems Inc. (Guelph Hydro) 2015 IRM
Electricity Distribution Rate Application – Claimed Costs**

Guelph Hydro has received and reviewed the VECC's claimed costs in the above proceedings, and it has no objections.

Respectfully Submitted,

Cristina Birceanu

Director of Regulatory Affairs
Guelph Hydro Electric Systems Inc.

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