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| **Ontario Energy Board**  P.O. Box 2319  27th Floor  2300 Yonge Street  Toronto ON M4P 1E4  Telephone: 416-481-1967  Facsimile: 416-440-7656  Toll free: 1-888-632-6273 | **Commission de l’énergie**  **de l’Ontario**  C.P. 2319  27e étage  2300, rue Yonge  Toronto ON M4P 1E4  Téléphone: 416-481-1967  Télécopieur: 416-440-7656  Numéro sans frais: 1-888-632-6273 |  |

**BY E-MAIL**

December 23, 2014

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Board Staff Interrogatories; Horizon Utilities Corporation**

**Custom IR Application for 2015 – 2019 Distribution Rates**

**Board File Number EB-2014-0002**

The Board issued its Decision and Order on December 11, 2014 in the Horizon Utilities Corporation Custom IR Application for 2015 – 2019 Distribution Rates, EB-2014-0002. Horizon filed a Draft Rate Order on December 18, 2014 as directed by the Board. In response to a request by Board staff, Horizon filed additional information on December 23, 2014. Board staff has reviewed the Draft Rate Order and the additional information, and has no comment.

Yours truly,

Christie Clark

Case Manager