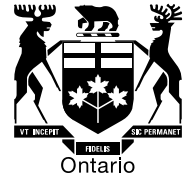


**Ontario Energy
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BY EMAIL

December 18, 2015

Ontario Energy Board
P.O. Box 2319
27th Floor
2300 Yonge Street
Toronto ON M4P 1E4
Kirsten.Walli@ontarioenergyboard.ca

Attention: Ms. Kirsten Walli, Board Secretary

Dear Ms. Walli:

**Re: Horizon Utilities Corporation (Horizon)
2016 Electricity Distribution Rate Application
Comments on Draft Rate Order
File No. EB-2015-0075**

In accordance with the Decision and Order issued on December 10, 2015, written comments by OEB staff on Horizon's draft rate order must be filed with the OEB, and copied to all other parties on or before December 18, 2015. Horizon filed a draft rate order on December 16, 2015.

OEB staff has reviewed the Tariff of Rates and Charges, Excel models and calculations provided in Horizon's draft Rate Order and believes that Horizon has correctly reflected the OEB's decision.

Yours truly,

Original Signed By

Jane Scott
Project Advisor, Electricity Rates and Prices

Cc: Parties to the EB-2015-0075 proceeding.