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December 18, 2015

Ms. Barcy McNeal
Director, Office of Administration
Public Utilities Commission of Ohio
180 East Broad Street
Columbus, Ohio 43215

Re: Case Nos. 15-0219-GA-EXR, 15-0319-GA-UEX, & 15-0419-GA-PIP.

Dear Ms. McNeal:

On October 16, 2015, an Independent Accountants' Report on Applying Agreed-Upon Procedures was filed in each of the above-captioned dockets. The East Ohio Gas Company d/b/a Dominion East Ohio is filing this letter to indicate that it does not object to the adoption by the Commission of the findings set forth in the audit reports.

Please contact me if there are any questions.

Regards,

/s/ Andrew J. Campbell
Andrew J. Campbell

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in

Case No(s). 15-0219-GA-EXR, 15-0319-GA-UEX, 15-0419-GA-PIP

Summary: Correspondence regarding Independent Accountant's Reports electronically filed by Mr. Andrew J Campbell on behalf of The East Ohio Gas Company d/b/a Dominion East Ohio