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May 20, 2015

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Barcy McNeal

Secretary, Docketing Division

Public Utilities Commission of Ohio

180 East Broad Street

Columbus, Ohio 43215

**Re: In the Matter of the Application of Ohio Gas Company for Approval to Change Accounting Methods, Case No. 15-222-GA-AAM**

Dear Secretary McNeal:

The Ohio Gas Company filed an application for approval to change accounting methods on January 28, 2015 in Case No. 15-222-GA-AAM. On May 15, 2015, the Staff of the Commission filed a review of the application and a recommendation.

The Ohio Gas Company has reviewed the Staff’s review and recommendation and will not be filing any comment or objection to them.

Although the Ohio Gas Company is not objecting to the Staff’s review and recommendation, the Ohio Gas Company does not waive any rights it may have to seek review of a Commission order regarding the application.

If you have any questions, please contact the undersigned.

Sincerely,

/s/ Frank P. Darr

Frank P. Darr

**Attorney for the Ohio Gas Company**

FPD:klb

cc: Parties of Record