



CANADIAN NIAGARA POWER INC.

A **FORTIS** ONTARIO
Company

May 15, 2015

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

Dear Ms. Walli:

**RE: CONSULTATION ON REGULATORY TREATMENT OF PENSION AND OTHER POST-
EMPLOYMENT BENEFIT COSTS
BOARD FILE NO. EB-2015-0040**

On May 14, 2015, the Ontario Energy Board issued a notification of its intent to begin a consultation on rate-regulated utility pensions and other post-employment benefits in the electricity and natural gas sectors. As per the direction given in this notification, Canadian Niagara Power Inc. is providing notice of its intent to participate in the consultation.

Yours truly,

Douglas R. Bradbury P.Eng.
Director, Regulatory Affairs