



uniongas

A Spectra Energy Company

May 19, 2015

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: Consultation on the Regulatory Treatment of Pensions and
Other Post-Employment Benefit Costs
Board File No. EB-2015-0040**

Union Gas Limited hereby notifies the Ontario Energy Board of its interest in participating in stakeholder consultations related to the Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs in the electricity and natural gas sectors.

Should you have any questions, please do not hesitate to contact me.

Yours truly,

[Original signed by]

Patrick McMahon
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