



## ***Cornerstone Hydro Electric Concepts Association Inc.***

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May 19, 2015

Kirsten Walli  
Board Secretary  
Ontario Energy Board  
2300 Yonge Street, Suite 2700  
Toronto, Ontario M4P 1E4

**Re: Consultation on the Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs, Board File Number EB-2015-0040**

Dear Ms. Walli:

In response to the Board's letter dated May 14, 2015, I am writing to indicate Cornerstone Hydro Electric Concepts Association's (CHEC) intent to participate in the EB-2015-0040 consultation process regarding the Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs. Our comments will be submitted as per the provided filing instructions by the specified date of June 26, 2015.

As an interested stakeholder in the consultation process, we also request that CHEC continue to receive information regarding this matter. Any and all additional information can be sent to the contact information listed below.

We trust our comments and views will be beneficial to the Board's consultation process. CHEC looks forward to continuing to work with the Board in this matter.

Respectfully Yours;

*Kenneth B. Robertson*

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