

May 19, 2015

Via RESS / Courier

Ontario Energy Board Ms. Kirsten Walli, Board Secretary P.O. Box 2319 2300 Yonge Street 27th Floor Toronto, ON M4P 1E4

Dear Ms. Walli,

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

The Ontario Energy Board ("OEB") issued a letter to all interested parties on May 14, 2015 indicating its intention to initiate a consultation on the Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs in the electricity and natural gas sectors.

By way of this correspondence, Horizon Utilities Corporation ("Horizon Utilities") provides the OEB with its notice of intent to participate in the above-noted consultation.

Horizon Utilities is not eligible for nor does it intend to seek an award of costs in this proceeding.

All correspondence related to this consultation should be addressed to:

Ms. Indy J. Butany-DeSouza, MBA Vice President, Regulatory Services Horizon Utilities Corporation 55 John Street North Hamilton, ON, L8R 3M8

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E-mail: indy.butany@horizonutilities.com

Yours truly,

Original Signed by

Indy J. Butany-DeSouza, MBA Vice President, Regulatory Services