



May 20, 2015

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

Dear Ms. Walli:

**Re: Consultation on the Regulatory Treatment of Pensions and OPEB Costs
EB-2015-0040
Letter of Participation**

On May 14, 2015, the OEB noted that it is beginning a consultation on pensions and other post-employment benefits and invited expressions of interest to participate in that proceeding. EnWin Utilities Ltd. ("EnWin") intends to participate in this proceeding.

Correspondence should be addressed to:

Andrew J. Sasso
Director, Regulatory Affairs & Corporate Secretary
EnWin Utilities Ltd.

787 Ouellette Avenue
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Windsor, ON N9A 5T7

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T: 519-255-2735

We appreciate the opportunity to provide this input to the Board and look forward to future opportunities to participate in this consultation and development of provincial policy.

Yours very truly,

EnWin Utilities Ltd.

A handwritten signature in blue ink, appearing to read "Andrew J. Sasso", is written over a light blue horizontal line.

Per: Andrew J. Sasso