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May 20, 2015

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

Dear Ms. Walli:

Re: EB-2015-0040 - Consultation on the Regulatory Treatment of Pensions and  
Other Post - Employment Benefit Costs

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

Thunder Bay Hydro has issued this notice of intent to participate in the above-noted consultation.

Please issue all related correspondence to this consultation to:

Sandra Leonetti, FCMA, FCPA, PMP  
Regulatory Services  
Thunder Bay Hydro  
34 N. Cumberland St.  
Thunder Bay, ON P7A 4L4  
Telephone: (807) 343-1016  
E-mail: [sleonetti@tbhydro.on.ca](mailto:sleonetti@tbhydro.on.ca)

Regards,

A handwritten signature in black ink, appearing to read "S. Leonetti", is written over a horizontal line.

Sandra Leonetti