May 20, 2015

Kristen Walli

Board Secretary

Ontario Energy Board

2300 Yonge Street

P.O. Box 2319

Toronto, Ontario

M4P 1E4

Dear Ms. Walli:

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

I am a consultant to the Consumers Council of Canada (“Council”). I have been instructed by my client to register our interest in this consultation. The Council is a public-interest entity which represents the interests of residential consumers in Ontario. Since the objectives of the consultation are to develop standard principles to guide the OEB’s review of pension and OPEB costs in the future, to establish specific information requirements for applications that will be incremental to current filing requirements, and to establish appropriate regulatory mechanisms for cost recovery which can be applied consistently across the gas and electricity sectors for rate-regulated entities, this consultation may ultimately impact the rates that residential consumers pay for the delivery of gas and electricity.

On June 23, 2014, the Council filed with the Board, pursuant to Rule 22.03 of the Ontario Energy Board’s Rules of Practice and Procedure ,a document describing the Council, its mandate and objectives, membership, the constituency represented, and the types of activities the Council carries out. In addition, the Council provided a list of the individuals authorized to represent the Council in Board proceedings.

The Council intends to participate in all consultation activities including answering the list of questions designed to elicit initial views on some of the key issues of interest to the OEB.

The Council intends to ask for an order of costs in this proceeding. The Council has participated in many of the OEB consultations over a long period of time. In all of those consultations the Council has been recognized as being eligible for an award of costs. In the absence of an award of costs the Council would be unable to participate in this consultation.

Copies of all Board Notices and correspondence including hard copies should be sent to:

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and:

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Please let us know if any further information from the Council is required at this time.

Yours truly,

Ruth Greey

Ruth Greey

CC; Ken Whitehurst, Consumers Council of Canada