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May 21, 2015

VIA RESS, E-MAIL and COURIER

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

Dear Ms. Walli:

Re: Ontario Energy Board ("Board") File No. EB-2015-0040
Consultation on Regulatory Treatment of Pensions and Other
Post-Employment Benefit Costs
Participation of Enbridge Gas Distribution Inc. ("Enbridge" or the "Company")

In accordance with the Board's letter dated May 14, 2015, Enbridge hereby notifies the Board of the Company's interest in participating in the EB-2015-0040 consultation process regarding the Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs.

Please contact the undersigned if you have any questions.

Yours truly,

(Original Signed)

Bonnie Jean Adams
Regulatory Coordinator