

May 21, 2015

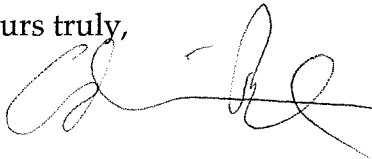
Ontario Energy Board
P.O. Box 2319
2300 Yonge St
27th floor
Toronto ON M4P 1E4

Dear Ms Walli

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

The Independent Electricity System Operator will participate in the stakeholder consultation activities.

Yours truly,



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