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May 21, 2015

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

**RE: Consultation on the Regulatory Treatment of Pensions and other Post-Employment Benefit Costs,  
Board File EB-2015-0040**

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Dear Ms. Walli

Bluewater Power Distribution Corporation is interested in being a participant in the consultation in the above noted case number in regard to the regulatory treatment of pensions and other post-employment benefit costs.

Sincerely,

A handwritten signature in blue ink that reads "L. Dugas".

Leslie Dugas  
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