

May 21, 2015

BY COURIER & RESS

Ms. Kirsten Walli, Board Secretary
ONTARIO ENERGY BOARD
2300 Yonge Street, 26th Floor, P.O. Box 2319
TORONTO, ON M4P 1E4

**Re: Consultation on the Regulatory Treatment of Pensions and Other Post-Employment
Benefit Costs
Board File No. EB-2015-0040**

Dear Ms. Walli:

The Ontario Energy Board recently commenced a Consultation on the Regulatory Treatment of Pensions & Other Post-Employment Benefit Costs, indicating that interested parties should express their intention to participate in the process by letter to the OEB.

Please accept this letter as notification of Kitchener-Wilmot Hydro Inc.'s intention to participate.

Respectfully submitted,

Original Signed By:

Margaret Nanninga, MBA, CPA, CGA
Vice President Finance & CFO

Email: mnanninga@kwhydro.ca