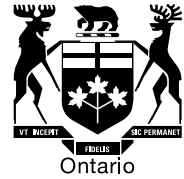


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VIA E-MAIL AND WEB POSTING

June 10, 2015

**To: All Rate Regulated Electricity Transmitters
All Rate Regulated Electricity Distributors
All Gas Distributors
Ontario Power Generation Inc.
Registered Participants in EB-2015-0040**

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

By way of a [letter issued May 14, 2015](#), the Ontario Energy Board (OEB) began a consultation on rate-regulated utility pensions and other post-employment benefits (OPEBs) in the electricity and natural gas sectors. The purpose of this letter is to inform rate-regulated utilities and registered participants of the Board's determinations regarding cost eligibility.

Furthermore, the OEB has received requests to extend the deadline for submissions with respect to the questions posed in the May 14, 2015 letter. While it is important to complete this review in a timely manner, the OEB is extending the deadline for submissions to **July 31, 2015**.

Registration and Cost Eligibility

The OEB has received registrations from 28 corporations and associations indicating that they intend to participate in this consultative. These registrants represent many of the rate-regulated energy utilities in Ontario, either as individual firms or as associations. There is also representation from intervenors representing a wide range of energy consumers, as well as from labour unions of energy sector employees.

Six registrants requested cost eligibility:

- Building Owners and Managers Association, Greater Toronto (BOMA)
- Consumers Council of Canada (CCC)
- Energy Probe Research Foundation (EP)

- London Property Management Association (LPMA)
- School Energy Coalition (SEC)
- Canadian Manufacturers & Exporters (CME)

Only one party, Enbridge Gas Distribution Inc. (EGDI) filed a letter in response to the claims for cost eligibility. EGDI did not oppose the claims for BOMA, CCC, EP, LPMA or SEC; CME's request was filed after EGDI's letter.

Based on the criteria set out in section 3 of the OEB's *Practice and Direction on Cost Awards* (the "Practice Direction"), the OEB has determined that BOMA, CCC, EP, LPMA and SEC are eligible for an award of costs. The OEB also accepts CME's late request for registration and cost eligibility.

Yours truly,

Original signed by

Kirsten Walli
Board Secretary