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July 31, 2015

BY FAX & BY COURIER

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
2300 Yonge St, Suite 2701
Toronto ON M4P 1E4

Dear Ms. Walli:

**Board File No. EB-2015-0040 Ontario Energy Board Consultation
Regulatory Treatment of Pensions and Other Post-Employment Benefit Costs
Energy Probe – Initial Submissions**

Pursuant to the Letter from the Board on May 14, 2015, outlining the consultation process by which the Board will develop standard principles to guide the OEB's review of pension and Other Post-Employment Benefit costs in the future, Energy Probe Research Foundation (Energy Probe) is hereby providing its initial Submissions in the EB-2015-0040 consultation for the Board's consideration.

Should you require additional information, please do not hesitate to contact me.

Yours truly,

David S. MacIntosh
Case Manager

cc. Roger Higgin, Consultant to Energy Probe (By email)
Brady Yauch, Consultant to Energy Probe (By email)
Parties of Interest (By email)

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