

June 9, 2016

Ms. Kirsten Walli Board Secretary Ontario Energy Board 2300 Yonge Street, 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 No. EB-2015-0040

Further to the Ontario Energy Board's May 19, 2016 letter, Union Gas Limited hereby notifies the Board of its interest in participating in the stakeholder meeting scheduled to begin on July 19, 2016. It is Union's intention to make a 20-30 minute presentation at the stakeholder meeting with the assistance of an advisor from Willis Towers Watson.

Union has reviewed the draft issues list for the stakeholder meeting and does not have any suggested revisions. Union notes that the Board has not indicated whether there will be an opportunity to make written submissions based on information shared at the stakeholder meeting. Given that it is likely that stakeholders will be seeking additional information from KPMG with respect to the recommendations in their report, Union supports providing stakeholders with an opportunity to provide more fully informed written submissions following the stakeholder meeting.

Should you have any questions, please do not hesitate to contact me.

Yours truly,

[Original signed by]

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