

22<sup>nd</sup> September, 2016

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**VIA Canada Post, email and RSS Filing**

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge St.  
Toronto, ON  
M4P 1E4

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

**☐The Society of Energy Professionals' Written Submission**

Dear Ms. Walli,

Further to the OEB's letter of the 10<sup>th</sup> of August 2016, attached please find The Society of Energy Professionals' written submission in the above-noted consultation.

The Society would like to take this opportunity to state that it believes that it would be beneficial for OEB staff to scope out and communicate to participants its intended process and schedule for completing this consultation. This is particularly the case as two major elements have been deferred for future discussion and the Society's view that the principles that will apply to the topic need to be set before final recommendations on regulatory accounting methods are made. Understanding the proposed timetable and process will assist in participants providing their feedback now and in scheduling their resources for future inputs.

Thank you.

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The Society of Energy Professionals

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