



EB-2014-0196

IN THE MATTER OF the *Ontario Energy Board Act, 1998*,
S.O. 1998, c. 15, (Schedule B);

AND IN THE MATTER OF an application by London Hydro
Inc. for an accounting order to establish deferral and
variance accounts.

**NOTICE OF APPLICATION AND HEARING
AND
PROCEDURAL ORDER NO. 1**

June 18, 2014

London Hydro Inc. ("LH") filed an accounting order application with the Ontario Energy Board, (the "Board") on May 20, 2014 under section 78.1 of the Ontario Energy Board Act, 1998, S.O. 1998, c. 15 (Schedule B). The application seeks approval to establish deferral and variance accounts to record adjustments to retiree life insurance benefits. The Board has assigned the application File No. EB-2014-0196.

In the application, LH indicated that it has a grandfathered retiree life insurance benefit program providing coverage to 121 existing retirees and two qualified future retirees. The current retiree life insurance benefit program term ends December 31, 2014. LH expects that it will be unlikely to renegotiate a similar contract without significant increases in costs. LH has considered options including voluntary buy-out, paid-up life insurance, self-insurance, and a combination of these options. LH requested a deferral account to record settlement amounts paid. LH also requested a variance account to record the annual expenses related to the retiree life insurance benefit program. Another variance account requested is to record the annual changes in the Accrued Benefit Obligation liability.

LH requested that this application be approved without a hearing. However, the Board finds that it would benefit from hearing from interested parties on London's accounting order request, and will thus hold an expedited hearing and will allow for brief interrogatories and submissions.

The Board will adopt as intervenors in this proceeding the intervenors from LH's cost of service distribution rate application for the 2013 rate year (EB-2012-0146).

The Board considers it necessary to make provision for the following procedural matters. The Board may issue further Procedural Orders from time to time.

THE BOARD ORDERS THAT:

1. Board staff and Intervenors shall file with the Board and deliver to London Hydro Inc. any interrogatories with respect to the application on or before **Wednesday June 25, 2014**.
2. London Hydro Inc. shall file with the Board and deliver to all intervenors any responses to interrogatories filed with it with respect to the application on or before **Friday July 4, 2014**.
3. Board staff and Intervenors who wish to file a written submission shall file the submission with the Board and deliver it to all other parties to the proceeding on or before **Friday July 11, 2014**.
4. London Hydro Inc. may file a reply with the Board and delivering it to all other parties to the proceeding on or before **Friday July 18, 2014**.
5. The Board may order costs in this proceeding. Any party that was determined to be eligible for costs in the EB-2012-0146 proceeding shall be eligible for costs in this proceeding.

All filings to the Board must quote the file number, EB-2014-0196, be made electronically through the Board's web portal at <https://www.pes.ontarioenergyboard.ca/eservice/>, in searchable / unrestricted PDF format. Two paper copies must also be filed at the Board's address provided below. Filings must clearly state the sender's name, postal address and telephone number, fax number and e-mail address. Parties must use the document naming conventions and document submission standards outlined in the RESS Document Guideline found at

<http://www.ontarioenergyboard.ca/OEB/Industry>. If the web portal is not available parties may email their documents to the address below. Those who do not have internet access are required to submit all filings on a CD in PDF format, along with two paper copies. Those who do not have computer access are required to file 7 paper copies.

All communications should be directed to the attention of the Board Secretary at the address below, and be received no later than 4:45 p.m. on the required date.

With respect to distribution lists for all electronic correspondence and materials related to this proceeding, parties must include the Case Manager, Donna Kwan at donna.kwan@ontarioenergyboard.ca and Board Counsel, Maureen Helt at maureen.helt@ontarioenergyboard.ca.

ADDRESS

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DATED at Toronto, **June 18, 2013**

ONTARIO ENERGY BOARD

Original signed by

Kirsten Walli
Board Secretary