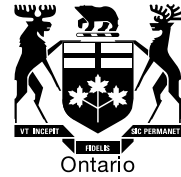


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BY E-MAIL

September 8, 2014

To: All parties in proceeding EB-2014-0196

**Re: London Hydro Inc.
Application for Accounting Order
Board File Number EB-2014-0196**

On August 21, 2014, the Board issued its Decision and Order on an application filed by London Hydro Inc. ("London Hydro") for an Accounting Order requesting the Board to approve the establishment of three deferral and variance accounts relating to retiree life insurance benefits.

Among other items, the Decision and Order dealt with the issue of a request for confidentiality of a report by Mercer(Canada) Limited (the "Mercer Report") that estimates future costs of retiree life insurance options available to London Hydro. In its Decision and Order, the Board denied the request for confidentiality of the Mercer Report in its entirety specifically noting that "placing materials on the public record is the rule and confidentiality is the exception. The onus is on the person requesting confidentiality to demonstrate why confidentiality is appropriate". The Board was not persuaded that London Hydro had demonstrated this as it pertained to the entire report.

The Board allowed for certain personal information in the Mercer Report to be redacted and ordered that the Mercer Report with the approved redactions be placed on the public record on or before August 28, 2014.

On August 28, 2014, London Hydro filed the redacted Mercer Report on the public record however in its cover letter, London Hydro submitted that Appendix C to the Mercer Report should be redacted in its entirety as its "disclosure would significantly harm the competitive position of Mercer and result in undue financial loss. Mercer incurs expenses to conduct the survey and compile the results and is compensated by selling those survey results to a multitude of customers. By putting Appendix C into the public realm, Mercer loses the commercial value of its work product."

The Board has considered London Hydro's further submission and agrees that the information in Appendix C contains information that if made public could result in Mercer losing the commercial value of its work product. The Board will place the Mercer Report as filed by London Hydro on August 28, 2014, on the public record.

Yours truly,

Original signed by

John Pickernell
Assistant Board Secretary