

<b>Exh.J</b>	<b>Toronto Hydro-Electric Systems Ltd. EB-2014-0116 Oral Hearing February 17-27, 2015 Undertakings</b>	<b>Updated: Mar 10/15</b>
J1.1	To Confirm Whether Or Not Toronto Hydro Tracks Information With Respect To Critical Accidents, Injuries, Workplace Health And Safety Issues For Externally-Contracted Services With Respect To Contractors Identified In The Evidence	<b>Feb 18/15</b>
J1.2	To Provide A Description Of The Administrative Fees, A Breakdown Of Their Annual Amounts, And To Confirm The Type Of Work They Relate To	<b>Feb 17/15</b>
J1.3	With Respect To The 'Administrative Fees And Purchased Services' Category, To Provide A Description Of The Administrative Fees, A Rough Breakdown Of Their Amounts, And To Provide Examples And An Explanation Of What The 'Purchased Services' Category Involves And What Kind Of Work Is Done Under That Category, Including Temporary Staff	<b>Feb 17/15</b>
J1.4	To Confirm That The Trend In Spending Between 2010 And 2014 Is Approximately 20 Percent Greater Than The Amount Approved By The Board	<b>Feb 18/15</b>
J1.5	To Indicate Where In The Evidence Asset Condition Information May Be Found	<b>Feb 20/15</b>
J2.1	To Provide A Comparison Of The Five-Year Average On Page 39 Of The CEA Report For SAIDI And SAIFI To The Five-Year Averages For Canadian Urban Utilities	<b>Feb 20/15</b>
J2.2	To Describe How The Values In 2A EP 8, Particularly SAIDI Values For 2015 And Beyond, Were Derived And How They Reconcile With The Values Shown In PSE Table 15	<b>Feb 23/15</b>
J2.3	To Reconcile Projections From J1.2, EP 52, PAGE 3, 2A EP 8, PART (c), And Exhibit 2B, Figures 3 And 4	<b>Feb 23/15</b>
J2.4	To Review Which Of The Key Performance Indicators For 2014 Have Been Finalized And In Respect Of Those To Produce The Final Number, And To Provide 2015 Numbers If Available	<b>Feb 23/15</b>

J3.1	To Identify Reasons For And Quantify The Difference In Benchmark Increases In The Custom Ir Period Versus The 12-Year Period Prior To The Custom Ir	<b>Feb 27/15</b>
J3.2	To Provide A List Of The 27 Utilities Used In The Peg Analysis	<b>Mar 2/15</b>
J3.3	To Provide Any Necessary Corrections To Exhibit K3.3	<b>Mar 2/15</b>
J3.4	To Produce A Cost Model Result Table Using The Peg Model, And To Explain Any Significant Difference	<b>Mar 2/15</b>
J3.5	To Provide Bad Debt Expenses That Were Excluded From Thesl's Model	<b>Mar 2/15</b>
J3.6	If The Model Generated For Undertaking J3.4 Shows A Difference, To Identify Why It Is Taking Place, And To Review Data On The Pse Model And Attempt To Determine And Quantify Reasons For The Difference In The Model	<b>Mar 2/15</b>
J3.7	To Identify Factors Behind Any Significant Differences In The Rate Of Change Of Costs In The Benchmark And Thesl Numbers	<b>Mar 2/15</b>
J3.8	To Verify Whether PSE Included High-Voltage Costs For Thesl	<b>Mar 2/15</b>
J3.9	To Review Figures 1 And 2 Of The PSE Reply Report For Accuracy Of Results	<b>Mar 2/15</b>
J4.1	To Provide Board-Approved Capex Numbers For 2006 And 2007	<b>Feb 23/15</b>
J4.2	To Provide A Breakdown For 2009 To 2014 Of The Table Provided In Response To 2A AMPCO 21	<b>Feb 23/15</b>
J4.3	To Provide Updated Numbers For 2015 To 2019 On In-Service Additions	<b>Feb 23/15</b>
J4.4	To Provide A Breakdown Of Numbers In Appendix C By Segment, Or To Explain Why A Breakdown Cannot Be Provided	<b>Feb 23/15</b>
J4.5	To Confirm When The Numbers Filed In July Were Finalized Internally	<b>Feb 24/15</b>
J5.1	To Provide A List Of Which Segments, Other Than Rear Lot Conversions, Have Updated Unit Quantities	<b>Feb 24/15</b>

J5.2	To Describe In Plain Language Current And Prospective Situations Involving EV Charging And Energy Storage Systems	<b>Feb 24/15</b>
J5.3	To Consult With PSE And Advise Whether Major Event Data Can Be Removed From Their Results, Or To Explain Why It Cannot Be Done	<b>Feb 24/15</b>
J6.1	To Provide The Proportion, In Dollars, Of Asset Renewal Determined From The FIM For Each Of The Years	<b>Feb 27/15</b>
J6.2	To Extrapolate The Risk Curve For TR2 Transformers To The 60-Year Mark	<b>Feb 27/15</b>
J6.3	To Confirm Whether It Is All Pole Types, Sizes And Classes Used For Street Lighting That Form The Basis For The \$2,340 All-In Cost.	<b>Feb 26/15</b>
J6.4	To Provide Consultant's Report on Pole Dates	<b>Mar 2/15</b>
J6.5	To Explain Which Savings Outlined In 2B SEC 39, Appendix A Are OM&A Savings And Which Are Capital Savings	<b>Feb 26/15</b>
J6.6	To Provide, On A Confidential Basis, The Percentage Of Contingency Being Utilized For The Design And Implementation Of The ERP System	<b>Feb 26/15</b>
J6.7	To Confirm Whether The Portion Of Revenue THESL Is Receiving From Th Energy's Contract With The City Of Toronto Is Equivalent To The Portion Of The Assets Transferred Over To THESL	<b>Feb 26/15</b>
J7.1	TO CONFIRM WHETHER THE CRITERIA FOR GENERAL INDUSTRY PEER GROUP IN THE TOWERS WATSON STUDY ARE DISJUNCTIVE, AS OPPOSED TO CONJUNCTIVE.	<b>Feb 26/15</b>
J7.2	TO PROVIDE THE 2014 TORONTOHYDRO SAFETY METRIC AND THE 2012 AND 2013 RESULTS FOR BOTH TORONTO HYDRO AND THE EXTERNAL CONTRACTORS.	<b>Mar 2/15</b>
J7.3	TO RECONCILE PREVIOUS INFORMATION ON ENGINEERING AND DESIGN COSTS.	<b>Mar 2/15</b>
J7.4	TO PRODUCE THE FINANCIAL PLANNING PROCESS UPDATE PRESENTATION IF THERE ARE NOTES, OR IF THERE ARE NO NOTES, TO ADVISE THAT IT WILL NOT BE PRODUCED.	<b>Feb 27/15</b>

J7.5	TO PROVIDE THE BUSINESS CASE ON WEB PORTAL CONSOLIDATION.	<b>Feb 27/15</b>
J7.6	TO DETERMINE WHETHER THERE WAS AN ANALYSIS PREPARED TO SHOW THE DIFFERENCE BETWEEN USING INTERNAL TORONTO HYDRO EMPLOYEES VERSUS CONTRACT EMPLOYEES, AND IF THERE SUCH AN ANALYSIS, TO PRODUCE IT.	<b>Feb 27/15</b>
J7.7	TO PROVIDE THE EFFECTIVE DATE FOR TABLE 2, EXHIBIT 4A, TAB 4, SCHEDULE 3, PAGE 1225.	<b>Feb 27/15</b>
J7.8	TO PROVIDE A BREAKDOWN BY AGE OF TORONTO HYDRO EMPLOYEES, ON A PER-YEAR BASIS.	<b>Feb 27/15</b>
J7.9	TO EXPLAIN THE FOUR-YEAR 30 PERCENT INCREASE IN EXECUTIVE COMPENSATION COSTS.	<b>Mar 2/15</b>
J7.10	TO EXPLAIN WHY IT IS REASONABLE FOR TORONTO HYDRO TO PAY TORONTO HYDRO CORPORATION A 6.16 PERCENT COUPON RATE ON THE \$45 MILLION PROMISSORY NOTE.	<b>Mar 2/15</b>
J7.11	TO EXPLAIN WHAT SORT OF CAPITAL CAN BE PUT IN SERVICE IN THE 2015-2019 PERIOD SO THAT THE AFFO-TO-DEBT METRIC DOES NOT GO BELOW THE 13 PERCENT THRESHOLD, ASSUMING NO INCREASE IN OM&A AND RATES.	<b>Mar 2/15</b>
J8.1	To Explain Why There Would Be No Difference To The Impact Of 2015 PILS Using IFRS Instead Of US GAAP	<b>Mar 2/15</b>
J8.2	To Explain Why The Land Lease Was Classified As Pre-Paid Under US GAAP, And To Confirm Whether THESL Has Paid The Land Lease Full Amount Upfront	<b>Mar 2/15</b>
J8.3	To Explain Why The Corresponding Liability Is Not Being Recorded	<b>Mar 2/15</b>
J8.4	To Comment On Whether A Revenue Offset Would Be Used For Energy Stored At Off-Peak Rates And Injected Into The System At Peak Rates	<b>Mar 2/15</b>
J8.5	To Advise Whether Additional Debt Will Be Issued, Beyond The Two Issues Of \$245 MILLION	<b>Mar 2/15</b>
J8.6	To Provide A Revised Response To Tables 1 And 2 In J2.28 VECC 74, Where Values Are Shown By Class For 2015 To 2019 And Include Impact Of CDM Programs Implemented In 2014	<b>Mar 2/15</b>

J8.7	To Quantify The Resulting Revenue-To-Cost Ratio And Total Bill Impact For The Street Lighting Class Of Applying The Same Methodology As Was Applied To Other Classes	<b>Mar 2/15</b>
J8.8	To Cite Any OEB Decisions Supporting The Understanding That Revenue-To-Cost Ratios Within Updated Board Guidelines Are Within An Acceptable Range	<b>Mar 2/15</b>
J8.9	To Provide The 2015-2019 Projections For SAIDI AMD SAIFI Without MEDs And Loss Of Supply, Or To Explain Why They Cannot Be Provided	<b>Mar 2/15</b>
J8.10	To Explain Why Productivity Fleet And Productivity Facilities Are Not Included In The 2015 KPIs	<b>Mar 2/15</b>
J8.11	To Provide An Update Of Forecast Regulatory Costs In The Same Format As Shown In CCC 38	<b>Mar 6/15</b>
J9.1	To Advise Whether Or Not Toronto Hydro Used Municipal Accounting In Any Period Prior To The Benchmark	<b>Mar 5/15</b>
J9.2	To Review The Figures In SEC'S Cross-Examination Compendium	<b>Mar 6/15</b>
J9.3	To Confirm Whether There Is Any Model Showing What Happens To Rates If Capital Spending Is Less Than What Is Proposed	<b>Mar 5/15</b>
J9.4	To Provide The Date When The Board Of Directors Approved The Filing	<b>Mar 5/15</b>
J9.5	To Update Exhibit K3.3 And To Identify Any Issues Found	<b>Mar 5/15</b>
J9.6	To Confirm Whether Reliability Issues Noted By Redpath Will Be Addressed	<b>Mar 5/15</b>