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March 26, 2018

Reply To: Thomas Brett
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Our File No. 181777

VIA EMAIL, RESS AND COURIER

Ontario Energy Board
2300 Yonge Street
27th Floor
Toronto, Ontario
M4P 1E4

Attention: Kirsten Walli,
Board Secretary

Dear Ms. Walli:

**Re: EB-2017-0338: Hydro One Networks Inc.,
Application for Approval of New Deferral Account**

Pursuant to Procedural Order No. 1, please find enclosed herewith BOMA's Interrogatories.

Yours truly,

FOGLER, RUBINOFF LLP

Thomas Brett

TB/dd

Encls.

cc: All Parties (*via email*)

ONTARIO ENERGY BOARD

Hydro One Networks Inc.

**Application to establish a variance account to capture
the 2018 transmission revenue requirement impact
associated with a change in the accounting standard for
pensions and other post-employment benefit costs**

**INTERROGATORIES OF
BUILDING OWNERS AND MANAGERS ASSOCIATION, GREATER TORONTO
("BOMA")**

March 26, 2018.

Tom Brett
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Counsel for BOMA

Interrogatories of BOMA

Ref: Application, p3

1. Please provide a copy of the Accounting Standard Update (ASU-2017-07).
2. Please provide a forecast breakdown of the \$11 million OM&A 2018 expense for OPEB.
3. Please provide an estimate of the reduction in revenue requirement for 2018 that will result from the removal of the \$11 million from 2018 rate base.
4. Please explain the definition of service cost and its amount that continues to be capitalized.