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LIST OF WITNESSES

PANEL ONE OM&A and Capital: Development, Green Energy Plan
Witnesses: Peter Gregg, Nairn McQueen, Bing Young
Issues
<p>1.3 Is the overall increase in 2011 and 2012 revenue requirement reasonable?</p> <p>3.1 Are the proposed spending levels for, Sustaining, Development and Operations OM&A in 2011 and 2012 appropriate, including consideration of factors such as system reliability and asset condition?</p> <p>3.4 Are the OM&A development costs allocated to the “IPSP and Other Preliminary Planning Costs” deferral account for 2009, 2010, 2011 and 2012 appropriate?</p> <p>4.2 Are the proposed 2011 and 2012 Sustaining and Development and Operations capital expenditures appropriate, including consideration of factors such as system reliability and asset condition?</p> <p>9.1 Are the OM&A and capital amounts in the Green Energy Plan appropriate and based on appropriate planning criteria?</p> <p>9.2 Are Hydro One's accelerated cost recovery proposals for the Bruce-to-Milton line and for Green Energy projects appropriate?</p>
Pre-filed Evidence
<p>A-4-1 – Summary of Transmission Business</p> <p>A-11-1 – Key Governing Legislation, Standards and Codes</p> <p>A-11-4 – Transmission Green Energy Plan</p> <p>A-11-5 – Infrastructure Investment: Accelerated Cost Recovery</p> <p>A-12-7 – Work Execution Strategy</p> <p>A-14-1 – Cost Efficiencies / Productivity</p> <p>A-15-1 – Stakeholder Consultation</p> <p>C1-2-4 – Development OM&A</p> <p>D1-3-3 – Development Capital</p> <p>D2-2-2 – List of Capital Expenditure Programs/Projects in Excess of \$3M in Test Year 2011 or 2012</p> <p>D2-2-3 – Investment Summary for Programs/Projects in Excess of \$3M</p>

PANEL ONE					
OM&A and Capital: Development, Green Energy Plan					
Witnesses: Peter Gregg, Nairn McQueen, Bing Young					
Interrogatory Responses					
I-01-04	I-01-100	I-01-122	I-02-084	I-08-01	I-10-05
I-01-09	I-01-101	I-01-123	I-02-085	I-08-02	I-10-07
I-01-10	I-01-102	I-01-124	I-03-04	I-08-03	I-10-08
I-01-13	I-01-103	I-01-125	I-03-05	I-08-04	I-10-24
I-01-14	I-01-104	I-01-126	I-03-10	I-08-05	I-10-27
I-01-15	I-01-105	I-02-060	I-04-25	I-09-21	I-10-28
I-01-16	I-01-106	I-02-061	I-04-40	I-09-70	I-10-33
I-01-17	I-01-107	I-02-062	I-04-46	I-09-71	I-10-34
I-01-43	I-01-108	I-02-063	I-04-47	I-09-72	I-10-35
I-01-62	I-01-109	I-02-064	I-04-71	I-09-73	I-10-36
I-01-65	I-01-110	I-02-065	I-04-72	I-09-74	I-10-37
I-01-77	I-01-111	I-02-072	I-04-73	I-09-75	I-10-38
I-01-78	I-01-112	I-02-073	I-04-74	I-09-76	I-10-39
I-01-79	I-01-113	I-02-074	I-04-75	I-09-77	I-10-40
I-01-80	I-01-114	I-02-075	I-05-06	I-09-78	I-10-41
I-01-81	I-01-115	I-02-076	I-05-09	I-09-79	I-10-42
I-01-82	I-01-116	I-02-077	I-05-10	I-09-80	I-10-43
I-01-83	I-01-117	I-02-078	I-06-38	I-09-81	I-10-44
I-01-84	I-01-118	I-02-079	I-07-01	I-09-85	I-10-45
I-01-85	I-01-119	I-02-080	I-07-08	I-10-01	I-10-46
I-01-98	I-01-120	I-02-082	I-07-10	I-10-02	I-10-47
I-01-99	I-01-121	I-02-083	I-07-12	I-10-04	

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<p>PANEL TWO OM&A and Capital: Sustainment, and Operations, Transmission Business Performance</p>
<p>Witnesses: Carmine Marcello, George Juhn, Andrew Spencer, Paul Tremblay</p>
<p>Issues</p>
<p>1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings?</p> <p>3.1 Are the proposed spending levels for, Sustaining, Development and Operations OM&A in 2011 and 2012 appropriate, including consideration of factors such as system reliability and asset condition?</p> <p>4.2 Are the proposed 2011 and 2012 Sustaining and Development and Operations capital expenditures appropriate, including consideration of factors such as system reliability and asset condition?</p> <p>4.6 Does Hydro One's Asset Condition Assessment information and Investment Planning Process adequately address the condition of the transmission system assets and support the O&MA and Capital expenditures for 2011/12?</p>
<p>Pre-filed Evidence</p>
<p>A-12-5 – Investment Prioritization Process A-13-1 – Transmission Business Performance A-14-1 – Cost Efficiencies / Productivity A-16-1 – Summary of Board Directives & Undertakings from Previous Proceedings C1-2-2 – Transmission Assets & Investment Structure C1-2-3 – Sustaining OM&A C1-2-5 – Operations OM&A D1-2-1 – Sustainment Planning & Asset Investment Criteria D1-3-2 – Sustaining Capital D1-3-4 – Operations Capital D2-2-2 – List of Capital Expenditure Programs/Projects in Excess of \$3M in Test Year 2011 or 2012 D2-2-3 – Investment Summary for Programs/Projects in Excess of \$3M</p>

PANEL TWO

**OM&A and Capital: Sustainment, and Operations,
Transmission Business Performance**

Witnesses: Carmine Marcello, George Juhn, Andrew Spencer, Paul Tremblay

Interrogatory Responses

I-01-003	I-02-007	I-02-070
I-01-005	I-02-008	I-02-071
I-01-006	I-02-009	I-04-001
I-01-008	I-02-010	I-04-008
I-01-009	I-02-011	I-04-020
I-01-010	I-02-012	I-04-021
I-01-011	I-02-013	I-04-022
I-01-012	I-02-014	I-04-024
I-01-037	I-02-015	I-04-028
I-01-039	I-02-016	I-04-039
I-01-040	I-02-017	I-04-043
I-01-041	I-02-018	I-04-044
I-01-042	I-02-019	I-05-004
I-01-044	I-02-027	I-05-005
I-01-064	I-02-030	I-05-006
I-01-066	I-02-031	I-05-007
I-01-067	I-02-032	I-05-008
I-01-068	I-02-033	I-07-002
I-01-069	I-02-034	I-07-012
I-01-070	I-02-035	I-07-013
I-01-071	I-02-056	I-07-014
I-01-072	I-02-057	I-09-013
I-01-073	I-02-058	I-09-014
I-01-074	I-02-059	I-09-015
I-01-075	I-02-066	I-09-019
I-01-076	I-02-067	I-09-021
I-01-086	I-02-068	I-10-003
I-01-087	I-02-069	

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PANEL THREE OM&A and Capital: Shared Services, Compensation and Staffing
Witnesses: Tom Goldie, Keith McDonell, Debra Vines, Mike Winters
Issues
<p>3.2 Are the proposed spending levels for Shared Services and Other O&M in 2011 and 2012 appropriate?</p> <p>3.3 Are the 2011/12 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels appropriate? Has Hydro One demonstrated improvements in efficiency and value for dollar associated with its compensation costs?</p> <p>3.5 Are the methodologies used to allocate Shared Services and Other O&M costs to the transmission business and to determine the transmission overhead capitalization rate for 2011/12 appropriate?</p> <p>4.3 Are the proposed 2011 and 2012 levels of Shared Services and Other Capital expenditures appropriate?</p> <p>4.4 Are the methodologies used to allocate shared services and other capital expenditures to the transmission business, appropriate?</p>
Pre-filed Evidence
<p>A-7-3 – Affiliate Service Agreements A-14-1 – Cost Efficiencies / Productivity C1-02-06 – Summary of Shared Services OM&A C1-02-07 – Shared Services – Common Corporate Functions and Services and Other OM&A C1-02-08 – Shared Services OM&A – Asset Management C1-02-09 – Shared Services OM&A – Information Technology C1-02-10 – Shared Services OM&A - Cornerstone C1-02-11 – Shared Services OM&A – External Work C1-02-12- Customer Care OM&A C1-02-13 – Property Taxes C1-03-01 – Corporate Staffing C1-03-02 – Compensation, Wages, Benefits C1-04-01 – Costing of Work C1-05-01 – Common Corporate Costs, Cost Allocation Methodology C1-05-02 – Overhead Capitalization Rate C1-05-03 – Common Asset Allocation C2-03-01 – Comparison of Wages and Salaries</p>

PANEL THREE

**OM&A and Capital: Shared Services,
Compensation and Staffing**

Witnesses: Tom Goldie, Keith McDonell, Debra Vines, Mike Winters

D1-01-04 – Materials and Supply Inventory
 D1-03-05 – Summary of Shared Services Capital
 D1-03-06 – Shared Services Capital – Information Technology
 D1-03-07 – Shared Services Capital - Cornerstone
 D1-03-08 – Shared Services Capital – Facilities & Real Estate
 D1-03-09 – Shared Services Capital – Transport, Work & Service Equipment
 D2-02-02 – List of Capital Expenditure Programs/Projects in Excess of \$3M in Test Year
 2011 or 2012
 D2-02-03 – Investment Summary for Programs/Projects in Excess of \$3M

Interrogatory Responses

I-01-007	I-01-059	I-02-036	I-02-051	I-06-015	I-10-018
I-01-045	I-02-001	I-02-037	I-02-052	I-07-003	I-10-019
I-01-046	I-02-002	I-02-038	I-02-053	I-07-006	I-10-020
I-01-047	I-02-003	I-02-039	I-02-055	I-07-007	I-10-023
I-01-048	I-02-004	I-02-040	I-04-026	I-07-014	I-10-026
I-01-049	I-02-005	I-02-041	I-04-030	I-09-016	
I-01-050	I-02-006	I-02-042	I-04-031	I-09-018	
I-01-051	I-02-020	I-02-043	I-04-032	I-10-010	
I-01-052	I-02-021	I-02-044	I-04-033	I-10-011	
I-01-053	I-02-022	I-02-045	I-04-034	I-10-012	
I-01-054	I-02-023	I-02-046	I-04-035	I-10-013	
I-01-055	I-02-024	I-02-047	I-05-006	I-10-014	
I-01-056	I-02-025	I-02-048	I-06-001	I-10-015	
I-01-057	I-02-028	I-02-049	I-06-013	I-10-016	
I-01-058	I-02-029	I-02-050	I-06-014	I-10-017	

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PANEL FOUR

Revenue Requirement, Cost of Capital, Accelerated Cost Recovery, IFRS Implementation and Regulatory Assets

Witnesses: Sandy Struthers, Debra Vines, Colin Fraser

Issues

1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings?

1.2 Are Hydro One's economic and business planning assumptions for 2011/2012 appropriate?

1.3 Is the overall increase in 2011 and 2012 revenue requirement reasonable?

2.2 Are Other Revenue (including export revenue) forecasts appropriate?

3.4 Are the OM&A development costs allocated to the "IPSP and Other Preliminary Planning Costs" deferral account for 2009, 2010, 2011 and 2012 appropriate?

3.6 Are the amounts proposed to be included in the 2011 and 2012 revenue requirements for income and other taxes appropriate?

3.7 Is Hydro One Networks' proposed depreciation expense for 2011 and 2012 appropriate?

4.1 Are the amounts proposed for rate base in 2011 and 2012 appropriate?

4.5 Are the inputs used to determine the working capital component of the rate base and the methodology used appropriate?

5.1 Is the proposed capital structure appropriate?

5.2 Is the proposed timing and methodology for determining the return on equity and short-term debt prior to the effective date of rates appropriate?

5.3 Is the forecast of long term debt for 2010-2012 appropriate?

6.1 Are the proposed amounts, disposition and continuance of Hydro One's existing Deferral and Variance accounts appropriate?

6.2 Is the proposed disposition of the "IPSP and Other Preliminary Planning Costs" deferral account for 2009 appropriate?

PANEL FOUR

Revenue Requirement, Cost of Capital, Accelerated Cost Recovery, IFRS Implementation and Regulatory Assets

Witnesses: Sandy Struthers, Debra Vines, Colin Fraser

6.3 Are the proposed new Deferral and Variance Accounts appropriate?

9.2 Are Hydro One's accelerated cost recovery proposals for the Bruce-to-Milton line and for Green Energy projects appropriate?

Pre-filed Evidence

A-02-01 – Application
 A-03-01 – Summary of Application
 A-03-02 – Financial Summary
 A-07-01 – Corporate Organization Charts
 A-07-02– Hydro One Governance and Control Framework
 A-08-01 – Hydro One Transmission Financial Statements – Historic Years
 A-08-02 – Hydro One Networks Inc. Transmission Pro Forma Statement of Income Bridge Year (2010) and Test Years (2011 and 2012)
 A-09-01 – Hydro One Inc. – Annual Report
 A-09-02 – Hydro One Inc. – Bridge Year (2010) Quarterly Reports
 A-10-01 – Rating Agency Reports
 A-10-02 – Prospectus for Most Recent Financing
 A-11-02 – Summary of Hydro One Transmission Policies
 A-11-03 –IFRS Implementation
 A-11-05 – Infrastructure Investment: Accelerated Cost Recovery
 A-12-01 –Planning Process
 A-12-02 – Economic Indicators
 A-12-04 –Investment Plan Development
 A-12-06 – Project and Program Approval & Control
 A-14-1 – Cost Efficiencies / Productivity
 A-16-01 –Summary of Board of Directives and Undertakings from Previous Proceedings
 B1-01-01 – Cost of Capital
 B1-02-01 –Cost of Third Party Long-Term Debt
 B2-01-01-Debt and Equity Summary
 B2-01-02 – Cost of Long-Term Debt Capital
 C1-01-01 – Cost of Service Summary
 C1-02-01 – Summary of OM&A Expenses
 C1-06-01 – Depreciation and Amortization Expenses
 C1-07-01 – Payments in Lieu of Corporate Income Taxes
 C2-01-01 – Cost of Service

PANEL FOUR

Revenue Requirement, Cost of Capital, Accelerated Cost Recovery, IFRS Implementation and Regulatory Assets

Witnesses: Sandy Struthers, Debra Vines, Colin Fraser

C2-02-01 – Comparison of OM&A Expense by Major Category
C2-04-01 – Depreciation and Amortization Expenses
C2-05-01 – Calculation of Utility Income Taxes
C2-05-02 – 2008 Hydro One Networks Income Tax Return
D1-01-01 – Rate Base
D1-01-02 – In-Service Capital Additions
D1-01-03 – Working Capital
D1-03-01 – Summary of Capital Expenditures
D1-04-01 – Allowance for Funds Used During Construction
D2-01-01 – Statement of Utility Rate Base
D2-02-01 – Comparison of Net Capital Expenditures by major category – Historic, Bridge Year and Test Year
D2-02-02 – List of Capital Expenditure Programs/Projects in Excess of \$3M in Test Year 2011 or 2012
D2-02-03 – Investment Summary for Programs/Projects in Excess of \$3M
D2-03-01 – Continuity of Property, Plant and Equipment
D2-03-02 – Continuity of Accumulated Depreciation
D2-03-03 – Continuity of Property, Plant and Equipment – Construction Work in Progress
D2-04-01 – Statement of Working Capital
E1-01-01 – Revenue Requirement
E1-01-02 – External Revenues
E2-01-01 – Calculation of Revenue Requirement
F1-01-01 – Regulatory Assets
F1-01-02 – Regulatory Asset Accounts Requested
F1-02-01 – Planned Disposition of Regulatory Assets
F2-01-01 – Regulatory Assets
F2-01-02 – Schedule of Annual Recoveries
F2-01-03 – Continuity Schedules – Regulatory Assets

Interrogatory Responses

I-01-001	I-03-013	I-04-054	I-06-027	I-10-006
I-01-002	I-03-014	I-04-074	I-06-028	I-10-009
I-01-019	I-03-015	I-04-075	I-06-029	I-10-021
I-01-020	I-03-016	I-05-001	I-06-030	I-10-022
I-01-031	I-04-002	I-05-002	I-06-031	I-10-025
I-01-038	I-04-003	I-05-003	I-06-032	I-10-029
I-01-060	I-03-012	I-04-053	I-06-025	I-09-084

PANEL FOUR
Revenue Requirement, Cost of Capital, Accelerated Cost Recovery, IFRS Implementation and Regulatory Assets

Witnesses: Sandy Struthers, Debra Vines, Colin Fraser

I-01-061	I-04-004	I-05-008	I-06-026	I-10-001
I-01-063	I-04-005	I-06-002	I-06-033	I-10-024
I-01-064	I-04-006	I-06-003	I-06-034	I-10-030
I-01-088	I-04-007	I-06-004	I-06-038	I-10-031
I-01-089	I-04-010	I-06-005	I-07-001	
I-01-090	I-04-023	I-06-007	I-07-002	
I-01-091	I-04-027	I-06-008	I-07-003	
I-01-092	I-04-029	I-06-009	I-07-004	
I-01-122	I-04-036	I-06-010	I-07-005	
I-01-123	I-04-037	I-06-011	I-07-006	
I-01-124	I-04-038	I-06-012	I-07-007	
I-01-125	I-04-040	I-06-016	I-07-009	
I-01-126	I-04-041	I-06-017	I-07-011	
I-02-026	I-04-042	I-06-018	I-09-007	
I-02-054	I-04-045	I-06-019	I-09-008	
I-02-081	I-04-048	I-06-020	I-09-017	
I-03-001	I-04-049	I-06-021	I-09-020	
I-03-002	I-04-050	I-06-022	I-09-022	
I-03-008	I-04-051	I-06-023	I-09-082	
I-03-011	I-04-052	I-06-024	I-09-083	

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PANEL FIVE					
AMPCO High Five Proposal					
Witnesses: PA Consulting - John Dalton, Mitchell Rothman, Robert C. Yardley Jr.					
Issues					
1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings?					
8.1 Is it appropriate to implement “AMPCO’s High 5 Proposal” in place of the status quo charge determinants for Network service?					
Pre-filed Evidence					
A-16-01 – Summary of Board Directives and Undertakings from Previous Proceedings H1-3-01 – Charge Determinants					
Interrogatory Responses					
I-01-094	I-04-069	I-09-029	I-09-040	I-09-051	I-09-062
I-01-095	I-04-070	I-09-030	I-09-041	I-09-052	I-09-063
I-01-096	I-06-035	I-09-031	I-09-042	I-09-053	I-09-064
I-01-097	I-06-036	I-09-032	I-09-043	I-09-054	I-09-065
I-04-062	I-06-037	I-09-033	I-09-044	I-09-055	I-09-066
I-04-063	I-09-023	I-09-034	I-09-045	I-09-056	I-09-067
I-04-064	I-09-024	I-09-035	I-09-046	I-09-057	I-09-068
I-04-065	I-09-025	I-09-036	I-09-047	I-09-058	I-09-069
I-04-066	I-09-026	I-09-037	I-09-048	I-09-059	
I-04-067	I-09-027	I-09-038	I-09-049	I-09-060	
I-04-068	I-09-028	I-09-039	I-09-050	I-09-061	

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PANEL SIX Load Forecast, Cost Allocation and Rate Design, Export Transmission Service
Witnesses: Henry Andre, Stan But, Darren Finkbeiner (IESO), Barclay Gibbs (IESO – Consultant: Charles River Associates)
Issues
<p>1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings?</p> <p>2.1 Is the load forecast and methodology appropriate and have the impacts of Conservation and Demand Management initiatives been suitably reflected?</p> <p>2.2 Are Other Revenue (including export revenue) forecasts appropriate?</p> <p>7.1 Is the cost allocation proposed by Hydro One appropriate?</p> <p>8.1 Is it appropriate to implement “AMPCO’s High 5 Proposal” in place of the status quo charge determinants for Network service?</p>
Pre-filed Evidence
<p> A-12-03 – Transmission Business Load Forecast and Methodology A-16-01 – Summary of Board Directives and Undertakings from Previous Proceedings G1-01-01 – Cost Allocation and Charge Determinants G1-02-01 – Description of Cost Allocation Methodology G1-03-01 – Network and Line Connection Pools G1-04-01 – Transformation Connection Pool G1-05-01 – Wholesale Meter Pool G1-06-01 – Low Voltage Switchgear Compensation G2-01-01 – List of Transmission Lines by Functional Category G2-01-02 – List of Transmission Stations by Functional Category G2-02-01 – Allocation Factors for Dual Function Lines G2-03-01 – Allocation Factors for Generator Line Connections G2-03-02 – Allocation Factors for Generator Station Connections G2-04-01 – Asset Value by Functional Category G2-04-02 – Depreciation by Functional Category G2-04-03 – Return of Capital, Plus Capital and Income Taxes by Functional Category G2-04-04 – OM&A Costs by Functional Category G2-05-01 – Detailed Revenue Requirement by Rate Pool H1-01-01 – Overview of Uniform Transmission Rates H1-02-01 – Transmission Customers Load Forecast H1-03-01 – Charge Determinants H1-04-01 – Rates for Wholesale Meter Service </p>

PANEL SIX

Load Forecast, Cost Allocation and Rate Design, Export Transmission Service

Witnesses: Henry Andre, Stan But, Darren Finkbeiner (IESO), Barclay Gibbs (IESO – Consultant: Charles River Associates)

H1-05-01 – Rates for Export Transmission Service

H1-05-02 – Export Transmission Service Tariff

H2-01-01 – Current Ontario Transmission Rate Schedules

H2-02-01 – Current Wholesale Meter Service and Exit Fee Schedule

H2-02-02 – Proposed Wholesale Meter Service and Exit Fee Schedule

Interrogatory Responses

I-01-018	I-01-097	I-04-060	I-09-005	I-09-037	I-09-055
I-01-021	I-03-003	I-04-061	I-09-006	I-09-038	I-09-056
I-01-022	I-03-006	I-04-062	I-09-009	I-09-039	I-09-057
I-01-023	I-03-007	I-04-063	I-09-010	I-09-040	I-09-058
I-01-024	I-03-009	I-04-064	I-09-011	I-09-041	I-09-059
I-01-025	I-04-009	I-04-065	I-09-012	I-09-042	I-09-060
I-01-026	I-04-011	I-04-066	I-09-023	I-09-043	I-09-061
I-01-027	I-04-012	I-04-067	I-09-024	I-09-044	I-09-062
I-01-028	I-04-013	I-04-068	I-09-025	I-09-045	I-09-063
I-01-029	I-04-014	I-04-069	I-09-026	I-09-046	I-09-064
I-01-030	I-04-015	I-04-070	I-09-027	I-09-047	I-09-065
I-01-032	I-04-016	I-06-006	I-09-028	I-09-048	I-09-066
I-01-033	I-04-017	I-06-011	I-09-029	I-09-049	I-09-067
I-01-034	I-04-018	I-06-035	I-09-030	I-09-050	I-09-068
I-01-035	I-04-019	I-06-036	I-09-031	I-09-051	I-09-069
I-01-036	I-04-055	I-06-037	I-09-032	I-09-052	I-10-032
I-01-093	I-04-056	I-09-001	I-09-033	I-09-053	
I-01-094	I-04-057	I-09-002	I-09-034	I-09-054	
I-01-095	I-04-058	I-09-003	I-09-035		
I-01-096	I-04-059	I-09-004	I-09-036		