**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 Hydro One Networks Inc. for an order or orders approving a transmission revenue requirement and rates and other charges for the transmission of electricity for 2011 and 2012.

**AND IN THE MATTER OF** a Motion by Hydro One Networks Inc. pursuant to the Ontario Energy Board's *Rules of Practice and Procedure* for a review by the Board of its Decision with Reasons EB-2010-0002 dated December 23, 2010.

## INTERROGATORIES OF THE THE LONDON PROPERTY MANAGEMENT ASSOCIATION ("LPMA") TO HYDRO ONE NETWORKS INC.

## **Interrogatory #1**

Ref: Exhibit A, Tab 3, Schedule 1

- a) Other than the specific items listed in Section 2.0 of this schedule, is Hydro One requesting approval from the Board for any other changes or items? If yes, please specify.
- b) Has Hydro One made any changes for which it is not seeking Board approval? If yes, please specify.

## **Interrogatory #2**

Ref: Exhibit C1, Tab 1, Schedule 2

- a) Please confirm that the US GAAP adjustments shown in Table 1 are the exactly the same as the expected impact IFRS impact approved by the Board in EB-2010-0002.
- b) What is Hydro One's basis for assuming that the reversing the IFRS impacts approved in EB-2010-0002 is equivalent to converting to USGAAP?

## **Interrogatory #3**

Ref: Exhibit D1, Tab 1, Schedule 1

- a) With respect to the Impact for US GAAP Account for 2012 only requested by Hydro One, has Hydro One identified any other differences between Canadian and US GAAP other than the disclosure-related issues and the specialized areas of pensions and financial instruments noted? If yes please identify.
- b) What is the estimated impact on the 2012 revenue requirement of the differences between Canadian and US GAAP related to the differences in pensions and financial instruments identified by Hydro One?