

BOARD-REQUIRED APPENDICES

The table below lists the appendices required by the Board and the location within THESL's application and evidence of each completed appendix or equivalent information.

OEB Appendix	Location within Application and Evidence
2-A Capital Projects Table	Exhibit D1, Tab 8, Schedule 2
2-B Fixed Asset Continuity Schedule	Exhibit D1, Tab 6, Schedule 5
2-C Other Operating Revenue	Exhibit I1, Tab 1, Schedule 3
2-D Accounts for OM&A Analysis	Not filed
2-E Summary of OM&A Expenses	Exhibit D1, Tab 3, Schedule 1-1
2-F Detailed, Account by Account, OM&A Expense Table (excluding Depreciation and Amortization)	Exhibit D1, Tab 3, Schedule 1-2
2-G OM&A Cost Driver Table	Exhibit D1, Tab 3, Schedule 1-3
2-H Regulatory Cost Schedule	Exhibit F2, Tab 1, Schedule 6, Appendix A
2-I OM&A Cost per Customer and per FTE	Exhibit D1, Tab 3, Schedule 1-4
2-J OM&A Variance Analysis (excluding Depreciation and Amortization)	Exhibit D1, Tab 3, Schedule 1-5
2-K Employee Costs	Exhibit C2, Tab 1, Schedule 2, Appendix A
2-L Shared Services Cost Allocation	Exhibit F2, Tab 2, Schedule 2, Appendices A and B
2-M Depreciation and Amortization	Exhibit D1, Tab 6, Schedule 5. (Effective January 1, 2011, following a depreciation study, THESL revised the remaining useful lives for its assets as stated in the "Accounting Update" which it filed in EB-2010-0142. Due to the change in asset useful lives, calculating depreciation expenses based on the cost base of the assets, as required by the Board's Appendix 2-M, will result in depreciation expense figures that are not meaningful or reasonable.)
2-N Capitalization/Cost of Capital	Exhibit J1, Tab 2, Schedule 1

OEB Appendix	Location within Application and Evidence
2-O Cost Allocation	Exhibit L1, Tab 1, Schedule 2
2-P Loss Factors	Exhibit M1, Tab 5, Schedule 1
2-Q Smart Meters	Exhibit P2, Tab 1, Schedule 1
2-R Stranded Meter Treatment	Exhibit P2, Tab 1, Schedule 4
2-T Deferred PILs Account 1592 Balances	Exhibit J1, Tab 2, Schedules 17, 18
2-U Revenue Reconciliation	Exhibit M1, Tab 4, Schedule 1
2-V Bill Impacts	Exhibit O1, Tab 1, Schedule 1

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