Hydro One Networks Inc.

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Susan Frank

Vice President and Chief Regulatory Officer Regulatory Affairs

BY RESS

May 30, 2014

Ms. Kirsten Walli Board Secretary Ontario Energy Board Suite 2700, 2300 Yonge Street P.O. Box 2319 Toronto, ON, M4P 1E4

Dear Ms. Walli:

EB-2013-0416 – Hydro One Networks' 2015 - 2019 Distribution Custom Rate Application and Evidence Filing – Additional Evidence

Please find enclosed an evidentiary update to Hydro One Network Inc.'s five-year Custom Distribution Rate Application, which was originally filed with the Board on December 19, 2013 and subsequently supplemented with additional evidence on January 31, 2014.

A text-searchable electronic version has been submitted via the Ontario Energy Board's Regulatory Electronic Submission System and a copy of the confirmation of the successful submission slip has also been included with this letter. A complete text-searchable electronic version of the evidence from the aforementioned filings and today's filing will also be submitted using the Regulatory Electronic Submission System.

The enclosed evidentiary updates include:

- updates reflecting Hydro One Network Inc.'s 2013 audited financial results;
- updates to reflect the 2013 LTEP CDM forecast;
- updates responding to suggestions and requests from the three technical conferences held in April 2014;
- a request for an exemption from section 7.5.2 of the Distribution System Code;
- the inclusion of costs associated with a capital contribution for the Leamington Transmission Station in 2017 forecasted expenditures; and
- minor corrections and adjustments where required.



Pursuant to Rule 11.03 of the Board's Rules of Practice and Procedure (last revised on April 24, 2014), a table of evidentiary revisions is set out in Appendix A hereto.

Electronic copies of this submission will be posted on the Hydro One Networks' website for public access. In addition, a copy of the complete evidence will available for public perusal at the Hydro One Networks' offices noted in my December 19, 2013 correspondence.

Ten (10) paper copies of the evidentiary updates will be sent to the Board shortly.

Sincerely,

ORIGINAL SIGNED BY SUSAN FRANK

Susan Frank

Encls.

c. EB-2013-0416 Intervenors Don Rogers Anita Varjacic

TABLE OF REVISIONS

Exhibit	Tab	Schedule		Contents	Description of Revision
Α	1	1		Exhibit List	Updated to reflect additional exhibits
					Updated to reflect audited 2013 financial results and include new
	2	1		Application	request for exemption from s.7.5.2 Distribution System Code
					requirement.
					Updated to reflect audited 2013 financial results, clarify high-level
	2	4		Communication of Augustiness	objectives of application and relationship to RRFE outcomes, and
	3	1		Summary of Application	request an exemption from s.7.5.2 Distribution System Code
					requirement.
		2		Financial Summary	Updated to reflect audited 2013 financial results.
	4	1		Summary of Hydro One Custom Application Framework	Updated to clarify Hydro One's proposed Off-Ramps.
		4		Outcome Measures	2015 - 2019 targets set as requested at the Technical Conferences.
	5	1		The Voice of the Customer	Revised to show links to specific work programs as requested at the TechnicalConferences
			Att. 1	Hydro One's Customer Experience Vision	Revised to clarify customer satisfaction results as requested at the Technical Conferences
				1	Revised to clarify customer satisfaction results as requested at the
			Att. 2	Results of Customer Research	Technical Conferences
	6	1		Summary of Distribution Business	Updated to include 2013 reliability results.
					Improved mapping of OEB Chapter 5 filing requirements to content
	7	1		Distribution System Plan	of the application.
					Edits to reflect staffing changes in Operations and Customer
	11	1		Corporate Organization Charts	Service.
		2		Hydro One Governance and Control Framework	Updated to reflect recent changes to the Hydro One Board of Directors
		3		Affiliate Service Agreements	Updated to replace 2013 agreements with agreements effective as
	12	1		Hydro One Distribution Financial Statements and Utility Income – Historic Years (2011, 2012 and 2013)	of January 1, 2014. Updated Attachment 3, 2013 Distribution Financial Statements status to reflect audited 2013 financial results.
			Att. 3	2013 Distribution Financial Statements	Included Attachment 3, 2013 Distribution Financial Statements to
				Distribution Due Former Chatemants of Income for Dridge	reflect audited 2013 financial results.
		2		Distribution Pro Forma Statements of Income for Bridge Year (2014) and Test Years (2015 to 2019)	Updated to reflect audited 2013 financial results.
	13	2		Hydro One Inc. – Bridge Year (2014) Quarterly Report	Updated for the 2014 Q1 Quarterly Report.
			Att. 1	Hydro One Inc Bridge Year (2014) Q1 MD&A Report	Included Attachment 1, 2014 Q1 MD&A Report.
		5		2013 Reconciliation of Regulatory Financial Results with Audited Financial Statements	Included 2013 Reconciliation of Regulatory Financial Results to reflect audited 2013 financial statements.
				2013 Distribution Financial Statements Reconciled to	Included 2013 Reconciliation of Regulatory Financial Results to
		6		USofA Trial Balance	reflect audited 2013 financial statements.
	14	1		Rating Agency Reports	Updated to reflect the addition of Attachment 4
			Att.4	DBRS Rating Report Dated: April 10, 2014	Included Attachment 4, DBRS Rating Report dated: April 10, 2014
					The load forecast was updated to be consistent with the 2013 LTEP,
	16	2		Distribution Business Load Forecast and Methodology	2013 actual purchases, and economic information and forecasts as
		3		2005-2012 Conservation and Demand Management Results	of March 2014. The report now covers Conservation and Demand Management Results for 2005 to 2013. The savings in 2013 are estimates. The savings from Other Organizations now includes sectoral saving estimates by ICF Marbek of Hydro One's conservation achievable potential. The Codes & Standards savings in 2012 and 2013 were calculated using Hydro One's conservation achievable potential. Savings before 2012 remain unchanged.

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Exhibit Tab Schedule Contents Description of Revision COMP savings impacts have been updated to 2013 LTP. The CDM categories are: incorporating Conservation and Demand Management in the Distribution Business Load Forecast Energy Efficiency Programs Codes & Standards Demand Reduction from Demand Responsor Codes & Standards Demand Reduction from Demand Responsor Dupdated to include section on the Asset At	
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Corporate Common Costs OM&A – Information Lindated to reflect audited 2013 financial r	al results.
Technology	al results.
Corporate Common Costs OM&A – Cost of Sales – Updated to reflect audited 2013 financial r	al results.
12 Property Taxes Updated to reflect audited 2013 financial r	al results.
3 1 Corporate Staffing Updated to reflect 2013 actuals	-
2 Compensation, Wages, Benefits Updated to reflect 2013 actuals	
Hydro One Year End Compensation Payroll Table 2010- Undated to reflect 2013 actuals	
Att.2 2019	
3 Pension Costs Updated to reflect audited 2013 financial r	al results.
4 1 Costing of Work Updated to reflect audited 2013 financial r	
C2 1 1 Cost of Service Updated to reflect audited 2013 financial r	
2 1 Comparison of OM&A Expense by Major Category Updated to reflect audited 2013 financial r	al results.
3 1 Comparison of Wages and Salaries Updated to reflect 2013 actuals	

TABLE OF REVISIONS

Exhibit	Tab	Schedule		Contents	Description of Revision
	4	1		Depreciation and Amortization Expenses	Updated to reflect audited 2013 financial results.
	5	1		Calculation of Utility Income Taxes	Updated to reflect audited 2013 financial results.
			Att. 1	Calculation of Utility Income Taxes Test Years	Updated to reflect audited 2013 financial results.
			Att. 2	Calculation of Capital Cost Allowance Test Years	Updated to reflect audited 2013 financial results.
			Att. 3	Calculation of Utility Income Taxes Historical Years	Updated to reflect audited 2013 financial results.
			Att. 4	Calculation of Capital Cost Allowance Historical Years	Updated to reflect audited 2013 financial results.
			Att. 5	Calculation of Capital Cost Allowance Bridge Years	Updated to reflect audited 2013 financial results.
D1	1	1		Rate Base	Updated to reflect audited 2013 financial results.
		2		In-Service Capital Additions	Updated to reflect audited 2013 financial results.
		3		Working Capital	Updated to reflect audited 2013 financial results.
		4		Materials and Supplies Inventory	Updated to reflect audited 2013 financial results.
	3	1		Summary of Capital Expenditures	Updated to reflect audited 2013 financial results.
					Updated to reflect audited 2013 financial results and provide
		2		Sustaining Capital	evidentiary updates requested in Technical Conferences and clarify
					relationship of investments to RRFE outcomes.
					Updated to reflect audited 2013 financial results, clarify
		2			relationship of investments to RRFE outcomes, discuss how these
		3		Development Capital	investments address line losses and include costs in 2017 for the
					Leamington TS Capital Contribution.
		4		On anations Control	Updated to reflect audited 2013 financial results and clarify
		4		Operations Capital	relationship of investments to the RRFE outcomes.
		-		Contained Conital	Updated to reflect audited 2013 financial results. Clarified
		5		Customer Service Capital	relationship of investments to RRFE outcomes.
		6		Summary of Corporate Common Costs Capital	Updated to reflect audited 2013 financial results.
		7		Corporate Common Costs Capital – IT	Updated to reflect audited 2013 financial results.
		0		Corporate Common Costs Capital – Facilities and Real	Updated to reflect audited 2013 financial results.
		8		Estate and Station Security Infrastructure	
		9		Corporate Common Costs Capital – Transport, Work and	Updated to reflect audited 2013 financial results.
		9		Service Equipment	
D2	1	1		Statement of Utility Rate Base	Updated to reflect audited 2013 financial results.
	2	1		Comparison of Net Capital Expenditures – Historic, Bridge Year and Test Year	Updated to reflect audited 2013 financial results.
				List of Capital Expenditure Programs/Projects in excess	Added a new ISD (D12) and costs for the Leamington TS Capital
		2		of \$1M	Contribution. Updated Total Common Corporate Costs to include
					Transmission Security Infrastructure.
					Added a new ISD (D12) for the Leamington TS Capital Contribution
				Investment Summary for Programs/Projects in excess of	and updated cover page. Updated select ISDs to provide evidentiary
		3		\$1M	updates requested in technical conferences and clarify relationship
					of investments to RRFE outcomes.
	3	1		Continuity of Proporty Plant and Equipment	
	3	1		Continuity of Property, Plant and Equipment Continuity of Property, Plant and Equipment -	Updated to reflect audited 2013 financial results. Updated to reflect audited 2013 financial results.
		2		Accumulated Depreciation	opuated to reflect addited 2013 financial results.
				Continuity of Property, Plant and Equipment –	Undetend to reflect audited 2012 financial requite
		3			Updated to reflect audited 2013 financial results.
				Construction Work In Progress	Undated to reflect audited 2012 financial results
	4	1		Statement of Working Capital Test Years (2015 to 2019)	Updated to reflect audited 2013 financial results.
E1	1	1		Revenue Requirement	Updated to reflect audited 2013 financial results. Updated to reflect audited 2013 financial results and correct some
					figures for consistency with evidence set out in Exhibit G2, Tab 5,
		2		External Revenues	Schedule 1 and correct a misallocation of certain revenues, which
					should appropriately be allocated to the transmission business of
					Hydro One Networks.

TABLE OF REVISIONS

Exhibit	Tab	Schedule		Contents	Description of Revision
E2	1	1		Calculation of Revenue Requirement (2015 to 2019)	Updated to reflect audited 2013 financial results.
		2		Calculation of Revenue Deficiency/Sufficiency	Updated to reflect audited 2013 financial results.
					Updated to reflect audited 2013 financial results and correct some
					figures for consistency with evidence set out in Exhibit G2, Tab 5,
		3		External Revenues Historic, Bridge Year and Test Year	Schedule 1 and correct a misallocation of certain revenues, which
					should appropriately be allocated to the transmission business of
					Hvdro One Networks.
F1	1	1		Regulatory Accounts	Updated to reflect audited 2013 financial results.
			Att.1	Regulatory Accounts Restated for Annual Reporting and	Included Attachment 1, Regulatory Accounts Restated for Annual
			Att.1	Record Keeping Requirements (RRR)	Reporting and Record Keeping Requirements
			App.A	Hydro One Letter to Mr. Babaie - January 15, 2014	Included Appendix A, Hydro One Letter to Mr. Babaie
			Арр.В	Letter from Mr. Babaie to Hydro One - February 27, 2014	Included Appendix B, Letter from Mr. Babaie to Hydro One
		2		Regulatory Accounts Requested	Updated to reflect audited 2013 financial results.
		3		Planned Disposition of Regulatory Accounts	Updated to reflect audited 2013 financial results.
					Updated to reflect audited 2013 financial results.
			Att.1	Final Disposition of the Smart Meter Variance Accounts	
			Att.2	Hydro One's Smart Meter Model	Updated to reflect audited 2013 financial results.
			Att.3	Disposition of DG Variance Account	Updated to reflect audited 2013 financial results.
			Att.4	Disposition of the Smart Grid Variance Account	Updated to reflect audited 2013 financial results.
F2	1	1		Regulatory Accounts for Approval	Updated to reflect audited 2013 financial results.
		2		Schedule of Annual Recoveries	Updated to reflect audited 2013 financial results.
·		3		Continuity Schedules – Regulatory Accounts	Updated to reflect audited 2013 financial results.
G1	2	1		Customer Classification	Added details on updating rate class review and Seasonal class
91	2	1		Customer Classification	options based on feedback from technical conference
					Updated Table 6 to reflect new revenue-to-cost ratios from cost
	3	1		Cost Allocation	allocation models based on updated load forecast and fixed asset
					information.
					Updated all tables to reflect the cost allocation model and rate
	4	1		Rate Design	design results based on updated load forecast and fixed asset
					information.
					Updated Attachments 1 to 5 to reflect updated rate design results
		2		Derivation of Retail Rates	based on updated load forecast and fixed asset information.
			A + + - 4	Data Davies 2015	Updated all tables to reflect the cost allocation model and rate
			Att.1	Rate Design 2015	design results based on updated load forecast and fixed asset
					information.
			A++ 2	Data Davier 2016	Updated all tables to reflect the cost allocation model and rate
			Att.2	Rate Design 2016	design results based on updated load forecast and fixed asset
			-		information.
			A++ 2	Pate Design 2017	Updated all tables to reflect the cost allocation model and rate
			Att.3	Rate Design 2017	design results based on updated load forecast and fixed asset
					information. Updated all tables to reflect the cost allocation model and rate
			Att.4	Rate Design 2018	1 .
			A11.4	Livere Design 2010	design results based on updated load forecast and fixed asset
			 	1	information. Updated all tables to reflect the cost allocation model and rate
			Att.5	Rate Design 2019	design results based on updated load forecast and fixed asset
			,	- Sesign 2015	information.
					Updated all tables to reflect the cost allocation model and rate
		3		Derivation of Sub-Transmission Rates	design results based on updated load forecast and fixed asset
		-			information.
					Updated all tables to reflect calculation on new riders per Exhibits
	5	1		Rate Riders	G1-5-2 and G1-5-3.
					Updated Attachments 1 to 5 to reflect updated regulatory asset
		2		Regulatory Asset Rider Calculation	amounts for disposition and updated load forecast information.
		_		-0	aa.r.a for disposition and aparted four forecast information.
					Updated Attachments 1 to 5 to reflect updated regulatory asset
		_	l	VA Diday 2015	amounts for disposition and updated load forecast information.
G1	5	2	Att.1	VA Rider 2015	Idilloulits for disposition and updated load forecast illiornation.

TABLE OF REVISIONS

Exhibit	Tab	Schedule		Contents	Description of Revision
					Updated Attachments 1 to 5 to reflect updated regulatory asset
			Att.2	VA Rider 2016	amounts for disposition and updated load forecast information.
					Updated Attachments 1 to 5 to reflect updated regulatory asset
			Att.3	VA Rider 2017	amounts for disposition and updated load forecast information.
			4	W 5:1 2040	Updated Attachments 1 to 5 to reflect updated regulatory asset
			Att.4	VA Rider 2018	amounts for disposition and updated load forecast information.
					Updated Attachments 1 to 5 to reflect updated regulatory asset
			Att.5	VA Rider 2019	amounts for disposition and updated load forecast information.
		3		Revenue Smoothing Rider Calculation	Updated Attachments 1 to 5 to reflect updated revenue smoothing
					amounts and updated load forecast information.
	6	1		Retail Transmission Service Rates	Updated numbers in text and tables to reflect updated load
					forecast information. Updated all tables to reflect the updated rates and rider
					·
					amounts.Updated impact calculations to show the impact of
	7	1		Bill Impacts	moving from currently approved loss factors by rate class to
	,	1			proposed loss factors.Updated Table 2 to show the impacts
					associated with customers moving from R2 to R1 rate class.
					Updated some text to reflect updated rates and feedback from
					technical conference Updated impact calculations to show the impact of moving from
	8	1		Line Losses	currently approved loss factors by rate class to
		_			Updated to reflect the revised cost allocation model results based
G2	1	2		Cost Allocation Model Inputs and Outputs - 2015	on updated load forecast and fixed asset information.
		2		Cost Allocation Model Inputs and Outputs 2016	Updated to reflect the revised cost allocation model results based
		3		Cost Allocation Model Inputs and Outputs - 2016	on updated load forecast and fixed asset information.
		4		Cost Allocation Model Inputs and Outputs - 2017	Updated to reflect the revised cost allocation model results based
		4		Cost Allocation Woder inputs and Outputs - 2017	on updated load forecast and fixed asset information.
		5		Cost Allocation Model Inputs and Outputs - 2018	Updated to reflect the revised cost allocation model results based
		,		Cost Anocation Woder inputs and Outputs - 2010	on updated load forecast and fixed asset information.
		6		Cost Allocation Model Inputs and Outputs - 2019	Updated to reflect the revised cost allocation model results based
		ŭ		Cost / modulion Woder inputs and Outputs 2015	on updated load forecast and fixed asset information.
		7		Revenue to Cost Ratios	Updated to reflect the revised cost allocation model results based
			1		on updated load forecast and fixed asset information.
		8		Revenue Reconciliation	Updated to reflect the revised cost allocation model results based
					on updated load forecast and fixed asset information.
	2	1		Proposed Rate Schedules	Updated rate schedules to reflect the updated rates and rider
					amounts
	4	1		Bill Impacts	Updated Attachments 1 to 5 to reflect the updated rates and rider
					amounts, new commodity prices effective May 1, 2014 and
					updated impact calculations to show the impact of moving from
					currently approved loss factors by rate class to proposed loss
	5	1		Missallanasus Chausas	factors.
	5	T		Miscellaneous Charges	Updated to reflect audited 2013 financia results