

Hydro One Networks Inc.

7th Floor, South Tower
483 Bay Street
Toronto, Ontario M5G 2P5
www.HydroOne.com

Tel: (416) 345-5700
Fax: (416) 345-5870
Cell: (416) 258-9383
Susan.E.Frank@HydroOne.com

Susan Frank

Vice President and Chief Regulatory Officer
Regulatory Affairs



BY EMAIL

September 5, 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 – Hearing
Witness List, Witness CVs, and OEB Smart Meter Model**

For the hearing in the above noted proceeding, please find enclosed the following:

- Exhibit A, Tab 23, Schedule 1 – a witness list which details the subject areas and evidence that each witness will cover in the hearing;
- Exhibit A, Tab 23, Schedule 2 – copies of CVs for the witnesses; and
- Supplemental Response to Undertaking TCJ1.8 – Completed copy of the OEB Smart Meter Model.

Sincerely,

ORIGINAL SIGNED BY SUSAN FRANK

Susan Frank

Encls.

cc. Intervenors (electronically)

**Hydro One Distribution Witness Panel Structure – September 2014 Hearing
2015-2019 Distribution Custom Application**

PANEL 1: Susan Frank, Michael Winters				
Issue Number	Evidence			Interrogatories/ Miscellaneous Exhibits
Issue 1.01 To what extent does the application reflect the objectives and approaches described in the RRFE Report? Issue 1.02 Has HOD responded appropriately to all relevant Board directions from previous proceedings, including commitments from prior settlement agreements?	A	2	1	Application
	A	3	1	Summary of Application
	A	4	1	Summary of Hydro One Custom Application Framework
	A	4	2	Annual Adjustments
	A	4	3	Adjustments Outside of Normal Course
	A	4	4	Outcome Measures
	A	5	1	The Voice of the Customer
Issue 1.03 What actions should the Board require HOD take at or near the end of the 5-year term (e.g. rebasing, plan assessment, measurement of customer satisfaction)?	A	17	1	Planning Process
	A	17	3	Investment Plan Development
	A	8	1	Notice of Motion
	A	9	1	Compliance with OEB Filing Requirements
	A	20	1	Stakeholder Consultation
	A	21	1	Summary of OEB Directives, Undertakings from Previous Proceedings
	A	22	1	Procedural Orders/Correspondence/Notices
Issue 1.04 Is the proposed rate-smoothing mechanism appropriate? Given Hydro One's rate smoothing proposal, should the application include any other ratepayer protection measures such as an earnings sharing mechanism?	D1	1	2	In-Service Capital Additions, Attachment 1
				I-1.01-02-SIA-1, I-1.01-02-SIA-2(a)-(b), I-1.01-05-CME-1, I-1.01-05-CME-2, I-1.01-05-CME-3, I-1.01-06-VECC-1(a)-(b), I-1.01-06-VECC-2(a)-(b), I-1.01-06-VECC-3(a)-(b), I-1.01-06-VECC-4, I-1.01-10-CCC-4, I-1.01-11-EP-2, I-1.01-14-AMPCO-2
				I-1.02-10-CCC-5 I-1.03-01-Staff-1, I-1.03-02-SIA-3(a)-(b), I-1.03-11-EP-3(a)-(c), I-1.03-11-EP-4(a)-(c), I-1.03-11-EP-5(a)-(b) I-1.04-11-EP-7(a)-(b), I-1.04-06-VECC-26(a)-(c) I-2.01-01-Staff-4,

<p>Issue 2.01 Does HOD’s Custom Application adequately consider customer feedback and preferences? Have customer feedback and preferences been Adequately reflected in the OM&A & capital Spending plans?</p> <p>Issue 2.02 Does HOD’s Custom Application promote & incent acceptable outcomes for existing & future customers (including, for ex. cost control, system reliability, service quality, bill impacts)?</p> <p>Issue 2.03 Does the Custom Application adequately incorporate & reflect the 4 outcomes identified in the RRFE Report: customer focus. Operational effectiveness, public policy responsiveness & financial performance?</p> <p>Issue 2.04 Is the monitoring & reporting of performance proposed by HOD adequate to</p>		<p>I-2.01-01-Staff-5, I-2.01-01-Staff-6, I-2.01-01-Staff-8, I-2.01-02-SIA-4, I-2.01-02-SIA-5, I-2.01-05-CME-9, I-2.01-05-CME-10, I-2.01-05-CME-11, I-2.01-06-VECC-27, I-2.01-06-VECC-28 (b), I-2.01-14-AMPCO-3(a)-(f), I-2.01-10-CCC-8, I-2.01-10-CCC-9</p> <p>I-2.02-01-Staff-11(a)-(b), I-2.02-01-Staff-12, I-2.02-01-Staff-13(a)-(b), I-2.02-09-SEC-2, I-2.02-09-SEC-4, I-2.02-11-EP-12(a)-(b), I-2.02-14-AMPCO-7, I-2.02-14-AMPCO-8, I-2.02-14-AMPCO-16(a)-(b), I-2.02-14-AMPCO-17</p> <p>I-2.03-01-Staff-14, I-2.03-02-SIA-13, I-2.03-06-VECC-33, I-2.03-06-VECC-34(a)-(b), I-2.03-06-VECC-40(a)-(b), I-2.03-06-VECC-41(a)-(c), I-2.03-09-SEC-5,</p>
---	--	---

<p>demonstrate whether the planned outcomes are achieved?</p> <p>Issue 2.05 Are HOD's proposed off-ramps, annual adjustments outside the normal course of business appropriate?</p> <p>Issue 2.06 Are HO's forecasts (revenues, costs, inflation & productivity) reasonable? Should HO be expected to provide benchmarking evidence as an indicator of reasonableness?</p> <p>Issue 2.07 Is HO's proposed annual reporting & stakeholdering engagement process appropriate?</p> <p>Issue 3.01 Are the levels of planned operation, maintenance & administration expenditures for 2015-2019 appropriate, & is the rationale for the planning choices appropriate & adequately explained?</p> <p>Issue 3.02 Is the level of planned capital expenditures appropriate for the period 2015-2019 is the</p>		<p>I-2.03-10-CCC-11</p> <p>I-2.04-01-Staff-18(a) & (b), I-2.04-02-SIA-19, I-2.04-10-CCC-12, I-2.04-11-EP-18(a)-(g)</p> <p>I-2.05-01-Staff-28(a)-(b), I-2.05-01-Staff-30, I-2.05-02-SIA-20, I-2.05-06-VECC-45, I-2.05-06-VECC-46, I-2.05-06-VECC-47(a)-(c), I-2.05-11-EP-22(a)-(c), I-2.05-14-AMPCO-18, I-2.05-14-AMPCO-19</p> <p>I-2.06-01-Staff-32,</p> <p>I-2.07-06-VECC-50, I-2.07-06-VECC-51(a)-(b),</p> <p>I-3.01-02-SIA-24, I-3.02-02-SIA-37(a)-(b), I-3.02-02-SIA-39,</p> <p>I-3.03-06-VECC-66,</p> <p>TC1.2 HONI Technical Conference 1(2014/04/10)</p>
--	--	--

<p>rationale for the planning?</p> <p>Issue 3.03 Has HO proposed sufficient, sustainable productivity improvements for the 2015-2019 period, and have those proposals been adequately supported, for ex., by benchmarking?</p> <p>Issue 4.02 Is the proposed level of 2015-2019 common corporate cost spending appropriate with an adequate demonstration of efficiencies over the 5-year period?</p>		<p>PD1 HONI Executive Panel Presentation (2014/05/12)</p> <p>TCJ1.1, TCJ1.16</p> <p><u>CONFIDENTIAL</u> I-2.06-11-EP-23(b)</p>
PANEL 2: Sandy Struthers, Glenn Scott, Samir Chhelavda, Sam Amodeo		
<p>Issue 1.01 To what extent does the application reflect the objectives and approaches described in the RRFE Report?</p> <p>Issue 1.04 Is the proposed rate-smoothing mechanism appropriate? Given Hydro One’s rate</p>	<p>A 3 2 Financial Summary</p> <p>A 5 1 The Voice of the Customer</p> <p>A 11 1 Corporate Organization Charts</p> <p>A 11 2 H1 Governance and Control Framework</p> <p>A 11 3 Affiliate Service Agreements</p> <p>A 12 1 H1 DX Financial Statements & Utility Income (2011-2013)</p>	<p>I-1.01-05-CME-4(a)-(d), I-1.01-05-CME-5(a)-(b), I-1.01-09-SEC-1 1-1.01-10-CCC-1, 1-1.01-10-CCC-2, 1-1.01-10-CCC-3, I-1.01-11-EP-1(a)-(c),</p>

<p>smoothing proposal, should the application include any other ratepayer protection measures such as an earnings sharing mechanism?</p> <p>Issue 2.01 Does HOD's Custom Application adequately consider customer feedback and preferences? Have customer feedback and preferences been Adequately reflected in the OM&A & capital Spending plans?</p> <p>Issue 2.02 Does HOD's Custom Application promote & incent acceptable outcomes for existing & future customers (including, for ex. cost control, system reliability, service quality, bill impacts)?</p> <p>Issue 2.03 Does the Custom Application adequately incorporate & reflect the 4 outcomes identified in the RRFE Report: customer focus. Operational effectiveness, public policy responsiveness & financial performance?</p> <p>Issue 2.04 Is the monitoring & reporting of</p>	A	12	2	H1 DX Pro Forma Income Statements for Bridge Year (2014) and Test Years (2015-2019)	I-1.04-01-Staff-2(a)-(c), I-1.04-01-Staff-3(a)-(b), I-1.04-01-PWU-1,
	A	13	1	Hydro One Inc. – Annual Report	I-1.04-05-CME-6(a)-(b)
	A	13	2	Hydro One Inc. – Bridge Year (2014) Quarterly Report	I-1.04-06-VECC-26(d), I-1.04-10-CCC-6,
	A	13	3	2012 Reconciliation of Regulatory Financial Results with Audited Financial Statements	I-1.04-10-CCC-7,
	A	13	4	2012 Distribution Financial Statements Reconciled to USofA Trial Balance	I-1.04-11-EP-6(a)-(c), I-1.04-11-EP-8
	A	13	5	2013 Reconciliation of Regulatory Financial Results with Audited Financial Statements	I-2.01-01-Staff-7(a)-(d), I-2.01-11-EP-11(a)-(b)
	A	13	6	2013 Distribution Financial Statioments Reconciled to USofA Trial Balanace	I-2.02-02-Staff-10 I-2.02-06-VECC-29
	A	14	1	Rating Agency Reports	
	A	14	2	Prospectus for Most Recent Financing 2013	I-2.03-06-VECC-42,
	A	15	2	Summary of H1 DX Policies	I-2.03-06-VECC-43
	A	17	1	Planning Process	I-2.03-01-Staff-15,
	A	17	3	Investment Plan Development	I-2.03-01-Staff-16
	A	17	4	Investment Prioritization Process	
	A	17	5	Project/Program Approval & Control	I-2.04-09-SEC-6,
	A	19	1	Cost Efficiencies/Productivity	I-2.04-09-SEC-7,
	A	20	1	Stakeholder Consultation	I-2.04-11-EP-20(a)-(e)
					I-2.05-01-Staff-29
	B1	1	1	Cost of Capital	
	B1	1	2	Cost of Long-term Debt	I-2.06-01-Staff-31, I-2.06-01-Staff-33(a)-(d),

performance proposed by HOD adequate to demonstrate whether the planned outcomes are achieved?	B2	1	1	Debt and Equity Summary	I-2.06-01-Staff-34, I-2.06-01-Staff-37(a)-(c), I-2.06-02-SIA-21, I-2.06-06-VECC-49(a)-(b), I-2.06-06-SEC-8 (a)-(c), I-2.06-06-SEC-9, I-2.06-09-SEC-10, I-2.06-09-SEC-11, I-2.06-11-EP-23(a)-(c)
	B2	1	2	Cost of Long-term Debt Capital	
Issue 2.05 Are HOD's proposed off-ramps, annual adjustments outside the normal course of business appropriate?	C1	1	1	Cost of Service Summary	I-3.01-01-Staff-38(a)-(b), I-3.01-03-PWU-4(a)-(b), I-3.01-03-PWU-5, I-3.01-06-VECC-52, I-3.01-06-VECC-53(a)-(c), I-3.01-06-VECC-58(a)-(b), I-3.01-06-VECC-59, I-3.01-09-SEC-12, I-3.01-09-SEC-13 I-3.01-09-SEC-20, I-3.01-09-SEC-23, I-3.01-09-SEC-24, I-3.01-11-EP-24(a)-(d),
	C1	2	1	Summary of OM&A Expenses	
Issue 2.06 Are HO's forecasts (revenues, costs, inflation & productivity) reasonable? Should HO be expected to provide benchmarking evidence as an indicator of reasonableness?	C1	2	6	Summary of Common Corporate Costs OM&A	I-3.02-01-Staff-51, I-3.02-01-Staff-54, I-3.02-02-SIA-42, I-3.02-02-SIA-43, I-3.02-02-SIA-45, I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	2	7	Outsourcing	
Issue 3.01 Are the levels of planned operation, maintenance & administration expenditures for 2015-2019 appropriate, & is the rationale for the planning choices appropriate & adequately explained?	C1	2	8	Common Corporate Functions & Services and Other OM&A	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	2	10	Common Corporate Costs OM&A – IT	
Issue 3.02 Is the level of planned capital expenditures appropriate for the period 2015-2019 is the rationale for the planning?	C1	2	11	Common Corporate Costs OM&A – Cost of Sales – External Work	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	2	12	Property Taxes	
Issue 3.03 Has HO proposed sufficient, sustainable productivity improvements for the 2015-2019 period, and have those proposals been	C1	3	1	Corporate Staffing	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	3	2	Compensation, Wages, Benefits	
	C1	3	3	Pension Costs	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	4	1	Costing of Work	
	C1	5	1	Common Corporate Costs, Cost Allocation Methodology	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	5	2	Overhead Capitalization Rate	
	C1	5	3	Common Asset Allocation	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C1	6	1	Depreciation and Amortization Expenses	
	C1	7	1	PILS	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),
	C2	1	1	Cost of Service	
	C2	2	1	Comparison of OM&A Expense by Major Category	I-3.02-02-SIA-47(a)-(c), I-3.02-09-SEC-25, I-3.02-11-EP-28(a)-(b),

adequately supported, for ex., by benchmarking?	C2	3	1	Comparison of Wages and Salaries	I-3.02-14-AMPCO-20,
	C2	4	1	Depreciation and Amortization Expenses	I-3.02-14-AMPCO-21, I-3.02-14-AMPCO-22, I-3.02-14-AMPCO-23, I-3.02-14-AMPCO-24(a)-(b)
Issue 4.02 Is the proposed level of 2015-2019 common corporate cost spending appropriate with an adequate demonstration of efficiencies over the 5-year period?	C2	5	1	Calculation of Utility Income Taxes	
	C2	5	2	2012 Hydro One Networks Income Tax Return	
	D1	1	1	Rate Base	I-3.03-01-Staff-59,
	D1	1	2	In-Service Capital Additions	I-3.03-01-Staff-60,
	D1	1	3	Working Capital (Lead Lag Study)	I-3.03-02-SIA-48(a)-(b),
	D1	1	4	Materials & Supplies Inventory	I-3.03-03-PWU-11,
	D1	3	1	Summary of Capital Expenditures	I-3.03-09-SEC-30,
	D1	3	6	Summary of Common Corporate Costs Capital	I-3.03-09-SEC-31, I-3.03-10-CCC-23,
	D1	3	7	Common Corporate Costs Capital – IT	I-3.03-12-SEP-2,
	D1	3	8	Common Corporate Costs Capital – Facilities and Real Estate and Station Security Infrastructure	I-3.03-12-SEP-3, I-3.03-12-SEP-4, I-3.03-12-SEP-5,
	D1	3	9	Common Corporate Costs Capital – Transport, Work and Service Equipment	I-3.03-12-SEP-6, I-3.03-12-SEP-7, I-3.03-12-SEP-8, I-3.03-12-SEP-9
	D1	4	1	Interest Capitalized	
	D2	2	1	Comparison of Net Capital Expenditures – Historic, Bridge Year and Test Year	
	D2	2	2	List of Capital Expenditure Programs/Projects > \$1M	I-4.02-01-Staff-62, I-4.02-01-Staff-63(a)-(c),
	D2	2	3	Investment Summary for Programs/Projects > \$1M	I-4.02-02-SIA-49, I-4.02-02-SIA-50, I-4.02-02-SIA-51(a)-(b),
	D2	3	1	Continuity of Property, Plant and Equipment	I-4.02-06-VECC-67(a)-(b),
	D2	3	2	Continuity of Property, Plant and Equipment – Accumulated Depreciation	I-4.02-06-VECC-68, I-4.02-09-SEC-32,
Issue 4.03 Are the methodologies used to allocate common corporate costs to the distribution& transmissions businesses and to determine the overhead capitalization rate for 2015-2019 appropriate?					
Issue 4.04 Is the compensation strategy for 2015-2019 appropriate & does it result in reasonable compensation costs?					
Issue 5.01 Are the proposed amounts, disposition, discontinuance & variance accounts, as set out in the Custom Application appropriate?					
Issue 5.02 Is it appropriate to include in rate base, effective January 1, 2015, the following in-service assets which are presently recorded					

as regulatory assets? a) Smart Meter b) Smart Grid c) DG	D2	3	3	Continuity of Property, Plant and Equipment – Construction Work In Progress	I-4.02-09-SEC-33, I-4.02-09-SEC-34,
	D2	4	1	Statement of Working Capital Annual Average Test Years (2015 to 2019)	I-4.02-09-SEC-35, I-4.02-09-SEC-36,
	E1	1	1	Revenue Requirement	I-4.02-10-CCC-24,
	E1	1	2	External Revenue	I-4.02-10-CCC-25,
	E2	1	2	Calculation of Revenue Deficiency/Sufficiency	I-4.02-10-CCC-26,
Issue 6.00 Revenue Requirement	E2	1	3	External Revenues Historic, Bridge Year and Test Year	I-4.03-01-Staff-64, I-4.03-01-Staff-65, I-4.03-01-Staff-66(a)-(b), I-4.03-01-Staff-67(a)-(c), I-4.03-01-Staff-68,
Issue 6.01 Is the rate base component of the revenue requirement for 2015 as set out in the Custom Application appropriate?	F1	1	1	Regulatory Accounts	I-4.03-01-Staff-69,
	F1	1	2	Regulatory Accounts Requested	I-4.03-01-Staff-70(a)-(c),
	F1	1	3	Planned Disposition of Regulatory Accounts	I-4.03-01-Staff-71(a)-(b),
	F2	1	1	Regulatory Accounts for Approval	I-4.03-01-Staff-72(a)-(f),
	F2	1	2	Schedule of Annual Recoveries	I-4.03-01-Staff-73(a)-(h),
	F2	1	3	Continuity Schedules – Regulatory Accounts	I-4.03-06-VECC-69, I-4.03-11-EP-33(a)-(h), I-4.03-11-EP-34(a)-(c), I-4.03-11-EP-32(a)-(d), I-4.03-11-EP-35(a)-(d),
Issue 6.02 Is the capital structure & cost of capital component of the revenue requirement for 2015 as set out in the Custom Application appropriate?					I-4.04-01-Staff-74(a)-(b), I-4.04-01-Staff-75, I-4.04-01-Staff-76,
Issue 6.03 Is the depreciation component of the revenue requirement for 2015 as set out in the Custom Application appropriate?					I-4.04-06-VECC-69, I-4.04-06-VECC-70, I-4.04-06-VECC-71(a)-(b), I-4.04-06-VECC-72(a)-(c), I-4.04-06-VECC-73(a)-(b),
Issue 6.04					

<p>Is the taxes/PILS component of the revenue requirement for 2015 as set out in the Custom Application appropriate?</p> <p>Issue 6.06</p> <p>Is the load forecast a reasonable reflection of the energy & demand requirements of the applicant? Is the forecast of other rates & charges appropriate? Is the forecast of other revenues appropriate?</p>		<p>I-4.04-09-SEC-37, I-4.04-09-SEC-38, I-4.04-09-SEC-39, I-4.04-09-SEC-40a, I-4.04-09-SEC-40b, I-4.04-09-SEC-41, I-4.04-09-SEC-42, I-4.04-09-SEC-43, I-4.04-09-SEC-44, I-4.04-09-SEC-45, I-4.04-09-SEC-46, I-4.04-09-SEC-47, I-4.04-10-CCC-27, I-4.04-10-CCC-28(a), I-4.04-11-EP-36(a)-(e), I-4.04-11-EP-37(a)-(b), I-4.04-11-EP-38(a)-(d), I-4.04-11-EP-39(a)-(c), I-4.04-12-SEP-10</p> <p>I-5.01-01-Staff-77(a)-(d), I-5.01-01-Staff-78, I-5.01-01-Staff-79, I-5.01-05-CME-12, I-5.01-11- EP-40</p> <p>I-5.02-01-Staff-81, I-5.02-01-Staff-82, I-5.02-01-Staff-83 I-5.02-01-Staff-84(a)-(d),</p>
--	--	--

		<div>I-5.02-01-Staff-85, I-5.02-01-Staff-86, I-5.02-02- SIA-52, I-5.02-05-CME-13, I-5.02-11-EP-41(a)-(b)</div> <div>I-6.01-01-Staff-87, I-6.01-09-SEC-48, I-6.01-09-SEC-49, I-6.01-14-AMPCO-35, I-6.01-14-AMPCO-36, I-6.01-14-AMPCO-37</div> <div>I-6.02-06-VECC-74(a)-(b), I-6.02-09-SEC-50, I-6.02-09-SEC-51, I-6.02-09-SEC-52, I-6.02-11-EP-42(a)-(e), I-6.02-11-EP-43(a)-(b), I-6.02-11-EP-44(a)-(b)</div> <div>I-6.03-06-VECC-75(a)-(b), I-6.03-06-VECC-76 I-6.03-06-VECC-77</div> <div>I-6.04-01-Staff-88(a)-(d), I-6.04-01-Staff-89, I-6.04-09-SEC-53</div> <div>I-6.06-06-VECC-90(a)-(c), TCJ1.1,</div>
--	--	--

		<p>TCJ1.2, TCJ1.3, TCJ1.6, TCJ1.7, TCJ1.8, TCJ1.9, TCJ1.12, TCJ1.13, TCJ1.15, TCJ1.18, TCJ1.19, TCK1.3</p> <p>PD1 HONI Executive Panel Presentation (2014/05/12)</p> <p>TC1.2 HONI Technical Conference 1(2014/04/10)</p> <p><u>CONFIDENTIAL</u> I-1.01-09-SEC-1, I-1.01-10-CCC-3, I-2.06-09-SEC-8, I-3.01-09-SEC-21, I-3.01-09-SEC-22, I-4.02-01-Staff-63</p>
--	--	---

PANEL 3: Paul Brown, Kelly Kingsley, Tom Irvine					
Issue 2.01 Does HOD’s Custom Application adequately consider customer feedback and preferences? Have customer feedback and preferences been Adequately reflected in the OM&A & capital Spending plans?	A	4	4	Outcome Measures	I-2.01-06-VECC-32(a)-(c),
	A	6	1	Summary of Distribution Business	I-2.01-11-EP-10,
	A	7	1	Distribution System Plan	I-2.01-11-EP-14,
	A	10	1	Service Area Map	I-2.01-11-EP-15(a)-(b)
	A	15	1	Summary of Initiatives Based on Legislative Changes	I-2.02-02-SIA-6,
Issue 2.02 Does HOD’s Custom Application promote & incent acceptable outcomes for existing & future customers (including, for ex. cost control, system reliability, service quality, bill impacts)?	A	17	2	Asset Management Planning Process	I-2.02-02-SIA-7(a)-(b),
	A	17	4	Investment Prioritization Process	I-2.02-02-SIA-8(a)-(d),
	A	17	6	Work Execution Strategy	I-2.02-02-SIA-9,
	A	17	7	Asset Risk Assessment	I-2.02-02-SIA-10(a)-(b),
	A	17	8	Regional Planning Process	I-2.02-02-SIA-11,
	A	18	1	Service Quality Indicators	I-2.02-02-SIA-12,
	C1	2	2	Sustaining OM&A	I-2.02-03-PWU-2(a)-(g),
Issue 2.03 Does the Custom Application adequately incorporate & reflect the 4 outcomes identified in the RRFE Report: customer focus. Operational effectiveness, public policy responsiveness & financial performance?	C1	2	3	Development OM&A	I-2.02-06-VECC-30(a)-(d),
	C1	2	4	Operations OM&A	I-2.02-06-VECC-31,
	C1	2	5	Customer Service OM&A	I-2.02-09-SEC-3,
	C1	2	9	Common Corporate Costs OM&A – Asset Management	I-2.02-11-EP-13(a)-(b),
	D1	2	1	Distribution Assets Investment Overview	I-2.02-11-EP-16(a)-(b),
	D1	3	2	Sustaining Capital	I-2.02-11-EP-17(a)-(b),
	D1	3	3	Development Capital	I-2.02-14-AMPCO-4,
	D1	3	4	Operations Capital	I-2.02-14-AMPCO-5,
	D1	3	5	Customer Service Capital	I-2.02-14-AMPCO-6,
Issue 2.04 Is the monitoring & reporting of performance proposed by HOD adequate to demonstrate whether the planned outcomes are achieved?	D2	2	2	List of Capital Expenditure Programs/Projects > \$1M	I-2.02-14-AMPCO-9,
	D2	2	3	Investment Summary for Programs/Projects >\$1M	I-2.02-14-AMPCO-10(a)(b),
	D2	2	1	Comparison of Net Capital Expenditures – Historic, Bridge Year and Test Year	I-2.02-14-AMPCO-11(a)-(b),
Issue 2.05 Are HOD’s proposed off-ramps, annual					I-2.02-14-AMPCO-12(a)-(c),
					I-2.02-14-AMPCO-13(a)-(c),
					I-2.02-14-AMPCO-14,
					I-2.02-14-AMPCO-15,

<p>adjustments outside the normal course of business appropriate?</p> <p>Issue 3.01 Are the levels of planned operation, maintenance & administration expenditures for 2015-2019 appropriate, & is the rationale for the planning choices appropriate & adequately explained?</p> <p>Issue 3.02 Is the level of planned capital expenditures appropriate for the period 2015-2019 is the rationale for the planning?</p> <p>Issue 3.03 Has HO proposed sufficient, sustainable productivity improvements for the 2015-2019 period, and have those proposals been adequately supported, for ex., by benchmarking?</p> <p>Issue 5.02 Is it appropriate to include in rate base, effective January 1, 2015, the following in-service assets which are presently recorded as regulatory assets?</p>		<p> I-2.03-06-VECC-35(a)-(b), I-2.03-06-VECC-36(a)-(b), I-2.03-06-VECC-37, I-2.03-06-VECC-38(a)-(c), I-2.03-06-VECC-39, I-2.04-01-Staff-17, I-2.04-01-Staff-19(a)-(e), I-2.04-01-Staff-20, I-2.04-01-Staff-21(a)-(b), I-2.04-01-Staff-22, I-2.04-01-Staff-23, I-2.04-01-Staff-24(a)-(d), I-2.04-01-Staff-25, I-2.04-01-Staff-26(a)-(c), I-2.04-01-Staff-27(a)-(f) I-2.04-02-SIA-14, I-2.04-02-SIA-15(a)-(c), I-2.04-02-SIA-16(a)-(b), I-2.04-02-SIA-17(a)-(b), I-2.04-02-SIA-18(a)-(c), I-2.04-06-VECC-44, I-2.04-11-EP-19(a)-(c), I-2.04-11-EP-21, I-2.05-06-VECC-48, I-3.01-01-Staff-39, I-3.01-01-Staff-40(a)-(f), I-3.01-01-Staff-41(a)-(b), </p>
---	--	---

<div>Smart Meter</div> <div>Smart Grid</div> <div>DG</div> <div>Issue 6.00</div> <div>Revenue Requirement</div> <div>Issue 7.07</div> <div>Is an increase to the fixed charges revenue appropriate?</div>		<div>I-3.01-01-Staff-42(a)-(c),</div> <div>I-3.01-01-Staff-43,</div> <div>I-3.01-01-Staff-44(a)-(c)</div> <div>I-3.01-01-Staff-45,</div> <div>I-3.01-01-Staff-46</div> <div>I-3.01-02-SIA-22(a)-(b),</div> <div>I-3.01-02-SIA-23,</div> <div>I-3.01-02-SIA-25,</div> <div>I-3.01-02-SIA-26,</div> <div>I-3.01-02-SIA-27,</div> <div>I-3.01-02-SIA-28(a)-(d),</div> <div>I-3.01-02-SIA-29,</div> <div>I-3.01-02-SIA-30,</div> <div>I-3.01-02-SIA-31,</div> <div>I-3.01-02-SIA-32,</div> <div>I-3.01-02-SIA-33,</div> <div>I-3.01-02-SIA-34,</div> <div>I-3.01-03-PWU-3(a)-(c),</div> <div>I-3.01-06-VECC-54(a),</div> <div>I-3.01-06-VECC-55(a)-(c),</div> <div>I-3.01-06-VECC-56(a)-b),</div> <div>I-3.01-06-VECC-57,</div> <div>I-3.01-09-SEC-14,</div> <div>I-3.01-09-SEC-15,</div> <div>I-3.01-09-SEC-16</div> <div>I-3.01-09-SEC-17(a)-(b),</div> <div>I-3.01-09-SEC-18,</div> <div>I-3.01-09-SEC-19,</div> <div>I-3.01-10-CCC-18,</div> <div>I-3.01-10-CCC-19,</div> <div>I-3.01-10-CCC-20,</div> <div>I-3.01-10-CCC-21,</div>
---	--	---

		<p>I-3.01-10-CCC-22, I-3.01-11-EP-25(a)-(c), I-3.01-11-EP-26(a)-(e), I-3.01-11-EP-27,</p> <p>I-3.02-01-Staff-47(a)-(c),(e), I-3.02-01-Staff-48, I-3.02-01-Staff-49(a)-(d), I-3.02-01-Staff-50(a)-(j), I-3.02-01-Staff-52(a)-(c), I-3.02-01-Staff-53(a)-(g), I-3.02-01-Staff-55(a)-(e), I-3.02-01-Staff-56, I-3.02-01-Staff-57, I-3.02-01-Staff-58, I-3.02-02-SIA-36, I-3.02-02-SIA-38, I-3.02-02-SIA-40(a)-(b), I-3.02-02-SIA-41(a)-(c), I-3.02-02-SIA-44, I-3.02-02-SIA-46, I-3.02-03-PWU-6(a)-(f), I-3.02-03-PWU-7(a)-(d), I-3.02-03-PWU-8(a)-(b), I-3.02-03-PWU-10, I-3.02-06-VECC-60(a)-(c), I-3.02-06-VECC-61, I-3.02-06-VECC-62(a)-(c), I-3.02-06-VECC-63(a)-(b), I-3.02-06-VECC-64(a)-(c),</p>
--	--	---

		<div>I-3.02-06-VECC-65(a)-(b), I-3.02-09-SEC-26, I-3.02-09-SEC-27, I-3.02-09-SEC-28, I-3.02-09-SEC-29, I-3.02-11-EP-29(a)-(c), I-3.02-11-EP-30(a)-(d), I-3.02-11-EP-31(a)-(c), I-3.02-14-AMPCO-25, I-3.02-14-AMPCO-26, I-3.02-14-AMPCO-27, I-3.02-14-AMPCO-28, I-3.02-14-AMPCO-29, I-3.02-14-AMPCO-30, I-3.02-14-AMPCO-31, I-3.02-14-AMPCO-32(a)(c), I-3.02-14-AMPCO-33</div> <div>I-3.03-01-Staff-61(a)-(d), I-3.03-12-SEP-1</div> <div>I-5.02-01-Staff-80,</div> <div>I-6.0-14-AMPCO-34,</div> <div>I-7.07-13-GEC-10, I-7.07-13-GEC-11, I-7.07-13-GEC-12 I-7.07-13-GEC-13, I-7.07-13-GEC-16(a),(c),(e), I-7.07-13-GEC-17(a)-(c),</div>
--	--	--

		<p>I-7.07-13-GEC-19(a)-(e), I-7.07-13-GEC-20</p> <p>TC2.1 HONI Technical Conference 2 (2014/04/23)</p> <p>TCJ1.4, TCJ1.5, TCJ1.10, TCJ1.11, TCJ1.17, TCJ1.20, TCJ1.21, TCJ1.22</p> <p>TCK1.1, TCK1.2</p>
--	--	--

PANEL 4: Henry Andre, Stan But		
Issue 1.02 Has HOD responded appropriately to all relevant Board directions from previous proceedings, including commitments from prior settlement agreements?	A 16 1 Economic Indicators A 16 2 DX Business Load Forecast & Methodology A 16 3 2005-2012 CDM Results A 16 4 Incorporating CDM into DX Load Forecast	I-1.02-06-VECC-5(a)-(d), I-1.02-06-VECC-6, I-1.02-06-VECC-7, I-1.02-06-VECC-8(a)-(b), I-1.02-06-VECC-9(a)-(b), I-1.02-06-VECC-10(a)-(b), I-1.02-06-VECC-11, I-1.02-06-VECC-12(a)-(c), I-1.02-06-VECC-13(a)-(b), I-1.02-06-VECC-14(a)-(b), I-1.02-06-VECC-15, I-1.02-06-VECC-16(a)-(b), I-1.02-06-VECC-17, I-1.02-06-VECC-18(a)-(c), I-1.02-06-VECC-19(a)-(c), I-1.02-06-VECC-20(a)-(b), I-1.02-06-VECC-21, I-1.02-06-VECC-22(a)-(d), I-1.02-06-VECC-23(a)-(b), I-1.02-06-VECC-24, I-1.02-06-VECC-25,
Issue 2.01 Does HOD’s Custom Application adequately consider customer feedback and preferences? Have customer feedback and preferences been Adequately reflected in the OM&A & capital Spending plans?	G1 1 1 Cost Allocation and Rate Design Summary G1 2 1 Customer Classification G1 2 2 Seasonal Customer Focus Group Report G1 3 1 Cost Allocation G1 3 2 Hydro One Minimum System Update G1 4 1 Rate Design G1 4 2 Derivation of Retail Rates G1 4 3 Derivation of Sub Transmission Rates	
Issue 2.02 Does HOD’s Custom Application promote & incent acceptable outcomes for existing & future customers (including, for ex. cost control, system reliability, service quality, bill impacts)?	G1 5 1 Rate Riders G1 5 2 Regulatory Asset Rider Calculation G1 5 3 Revenue Smoothing Rider Calculation G1 6 1 Retail Transmission Service Rates G1 7 1 Bill Impacts G1 8 1 Line Losses G1 8 2 Line Loss Study	
Issue 2.05 Are HOD’s proposed off-ramps, annual adjustments outside the normal course of business appropriate?	G2 1 1 Modification to Board’s Cost Allocation Model	I-2.01-05-CME-7, I-2.01-05-CME-8, I-2.01-05-CME-11,
Issue 2.06	G2 1 2 Cost Allocation Model Input and Outputs - 2015	

<p>Are HO's forecasts (revenues, costs, inflation & productivity) reasonable? Should HO be expected to provide benchmarking evidence as an indicator of reasonableness?</p> <p>Issue 6.06 Is the load forecast a reasonable reflection of the energy & demand requirements of the applicant? Is the forecast of other rates & charges appropriate? Is the forecast of other revenues appropriate?</p> <p>Issue 7.01 Are the rate classes & their definitions proposed by HO appropriate?</p> <p>Issue 7.02 Is the proposed definition of seasonal customer class appropriate? Particularly, is residency an appropriate criterion in defining a class? Has the criterion been applied consistently?</p> <p>Issue 7.03 Is the reclassification of customers to reflect findings of the company's review of existing customer rate classification appropriate?</p>	G2	1	3	Cost Allocation Model Input and Outputs – 2016	I-2.01-11-EP-9(a)-(b),
	G2	1	4	Cost Allocation Model Input and Outputs – 2017	I-2.02-01-Staff-9, I-2.02-10-CCC-10,
	G2	1	5	Cost Allocation Model Input and Outputs – 2018	I-2.05-10-CCC-13,
	G2	1	6	Cost Allocation Model Input and Outputs - 2019	I-2.06-01-Staff-35(a)-(c), I-2.06-10-CCC-14,
	G2	1	7	Revenue to Cost Ratios	I-2.06-10-CCC-15,
	G2	1	8	Revenue Reconciliation	I-2.06-10-CCC-16,
	G2	2	1	Proposed Rate Schedules	I-2.06-10-CCC-17,
	G2	3	1	Current Rate Schedules	I-6.06-01-Staff-90, I-6.06-01-Staff-91,
	G2	4	1	Bill Impacts of Distribution Rates Changes	I-6.06-01-Staff-92, I-6.06-01-Staff-93,
	G2	5	1	Miscellaneous Charges	I-6.06-02-SIA-53, I-6.06-06-VECC-78(a)-(b), I-6.06-06-VECC-79(a)-(c), I-6.06-06-VECC-80(a)-(d), I-6.06-06-VECC-81(a)-(e), I-6.06-06-VECC-82(a)-(h), I-6.06-06-VECC-83(a)-(d), I-6.06-06-VECC-84(a)-(f), I-6.06-06-VECC-85(a)-(b), I-6.06-06-VECC-86(a)-(f), I-6.06-06-VECC-87(a)-(f), I-6.06-06-VECC-88(a)-(b), I-6.06-06-VECC-89(a)-(c),

<p>Issue 7.04 Is moving revenue-to-cost ratios for all rate classes to within 98% to 102% over the 2015-2019 period appropriate?</p> <p>Issue 7.05 Is the addition of a new Unmetered Scattered Load rate class appropriate?</p> <p>Issue 7.06 Are HO’s proposed charges for street lighting appropriate?</p> <p>Issue 7.07 Is an increase to the fixed charges revenue appropriate?</p> <p>Issue 7.08 Are the proposed charges for miscellaneous services over the 2015-2019 period appropriate?</p> <p>Issue 7.09 Are the proposed adjustments to reflect the Board-directed line loss study appropriate?</p> <p>Issue 7.10 Are the proposed rate mitigation plans appropriate for some customers moving between rate classes in accordance with the results of the new rate class review?</p>		<p>I-6.06-06-VECC-91(a)-(b), I-6.06-11-EP-45(a)-(d), I-6.06-11-EP-46(a)-(d), I-6.06-11-EP-47,EP-48, I-6.06-11-EP-49(a)-(b), I-6.06-11-EP-50(a)-(d), I-6.06-11-EP-51(a)-(e), I-6.06-11-EP-52 I-6.06-14-AMPCO-38,</p> <p>I-7.01-07-BLC-1, I-7.01-07-BLC-2, I-7.01-07-BLC-3, I-7.01-07-BLC-4, I-7.01-07-BLC-5, I-7.01-07-BLC-6, I-7.01-08-FOCA-3, I-7.01-08-FOCA-4, I-7.01-08-FOCA-5, I-7.01-08-FOCA-6, I-7.01-10-CCC-28b,</p> <p>I-7.02-01-Staff-94, I-7.02-06-VECC-93(a)-(f), I-7.02-06-VECC-94(a)-(f), I-7.02-06-VECC-95(a)-(e), I-7.02-07-BLC-7, I-7.02-07-BLC-8, I-7.02-07-BLC-9, I-7.02-08-FOCA-1, I-7.02-08-FOCA-2, I-7.02-10-CCC-29,</p>
---	--	---

		<p>I-7.02-10-CCC-30, I-7.02-10-CCC-31, I-7.02-10-CCC-32, I-7.02-10-CCC-33, I-7.02-10-CCC-34, I-7.02-10-CCC-35, I-7.02-11-EP-53,</p> <p>I-7.03-01-Staff-95, I-7.03-06-VECC-96(a)-(e), I-7.03-07-BLC-10, I-7.03-11-EP-54(a)-(d), I-7.03-09-EP-55(a)-(b), I-7.03-09-SEC-54(a)-(e), I-7.03-09-SEC-55, I-7.03-09-GEC-2(a)-(f), I-7.03-09-SEC-56(a)-(b), I-7.03-09-SEC-57(a)-(d), I-7.03-09-SEC-58, I-7.03-09-SEC-59,</p> <p>I-7.04-01-Staff-96, I-7.04-01-Staff-97, I-7.04-09-SEC-60, I-7.04-09-SEC-61, I-7.04-09-SEC-62(a)-(f), I-7.04-09-SEC-64, I-7.04-09-SEC-65(a)-(f), I-7.04-06-VECC-97(a)-(d), I-7.04-06-VECC-98(a)-(b),</p>
--	--	--

		<div>I-7.04-06-VECC-99(a)-(d), I-7.04-06-VECC-100(a)-(c), I-7.04-06-VECC-101, I-7.04-06-VECC-102,</div> <div>I-7.06-04-COFH-1, I-7.06-04-COFH-2(a)-(b), I-7.06-04-COFH-3(a)-(b), I-7.06-04-COFH-4, I-7.06-04-COFH-5, I-7.06-04-COFH-6, I-7.06-04-COFH-7, I-7.06-04-COFH-8, I-7.06-04-COFH-9(a)-(c), I-7.06-04-COFH-10, I-7.06-04-COFH-11, I-7.06-04-COFH-12(a)-(b), I-7.06-06-VECC-104,</div> <div>I-7.07-06-VECC-105(a)-(c), I-7.07-06-VECC-106(a)-(d), I-7.07-06-VECC-107, I-7.07-06-VECC-108(a)-(e), I-7.07-06-VECC-109(a)-(e), I-7.07-06-VECC-110(a)-(b), I-7.07-11-EP-56(a)-(b), I-7.07-11-EP-57, I-7.07-11-EP-58, I-7.07-11-EP EP-59, I-7.07-11-EP-60(a)-(b), I-7.07-11-EP-61(a)-(b), I-7.07-13-GEC-1(a)-(b),</div>
--	--	---

		<p>I-7.07-13-GEC-2(a)-(f), I-7.07-13-GEC-3, I-7.07-13-GEC-4, I-7.07-13-GEC-5, I-7.07-13-GEC-6, I-7.07-13-GEC-7, I-7.07-13-GEC-8, I-7.07-13-GEC-9(a)-(b), I-7.07-13-GEC-14, I-7.07-13-GEC-15, I-7.07-13-GEC-18, I-7.07-13-GEC-33, I-7.07-13-GEC-16(b),(d), I-7.07-13-GEC-17(d), I-7.07-13-GEC-21, I-7.07-13-GEC-22, I-7.07-13-GEC-23, I-7.07-13-GEC-24, I-7.07-13-GEC-25, I-7.07-13-GEC-26, I-7.07-13-GEC-27, I-7.07-13-GEC-28, I-7.07-13-GEC-29, I-7.07-13-GEC-30, I-7.07-13-GEC-31, I-7.07-13-GEC-32,</p> <p>I-7.09-06-VECC-113, I-7.09-06-VECC-114, I-7.09-06-VECC-115(a)-(d),</p>
--	--	--

		<p>I-7.09-06-VECC-116(a)-(b), I-7.09-06-VECC-117(a)-(g), I-7.10-06-VECC-118(a)-(b), TCK2.1, TCK2.2, TCK2.3, TCK2.4, TCK2.5, TCK2.6, TCK2.7, TCK2.8, TCJ2.1, TCJ2.2, TCJ2.3, TC3.1 Exhibit TC3 (2014/04/30) <u>CONFIDENTIAL</u> I-2.06-01-Staff-36, <u>WRITTEN</u> I-6.06-02-SIA-54, I-6.06-06-VECC-92(a)-(b), I-7.05-06-VECC-103(a)-(b), I-7.08-06-VECC-111,</p>
--	--	---

		I-7.08-06-VECC-112
--	--	--------------------

**CURRICULUM VITAE OF
SUSAN E. FRANK**

EDUCATION:

University of Toronto

Toronto, Ontario (1975)

Master of Business Administration (Finance and Economics)

University of Guelph

Guelph, Ontario (1973)

Bachelor of Applied Science

PROFESSIONAL QUALIFICATION(S):

***Institute of Chartered Financial Analysts* (1980)**

Chartered Financial Analyst

BUSINESS EXPERIENCE:

1999-Present: ***Hydro One Networks Inc.***

2005 - Present Vice President and Chief Regulatory Officer

2002 - 2005 Director, Regulatory Finance

1999 – 2002 Director, Financial Planning and Reporting

1990-1998: ***Ontario Hydro***

1997 – 1998 Executive Director Finance, Transmission

1993 – 1997 Finance Manager, Hydroelectric Business Unit

1990 – 1993 Corporate Financial Planner, Corporate Financial Planning & Reporting
Division

1984 – 1990: ***William R. Waters Limited***- Financial Manager

1978 – 1984: ***Financial Models Company Inc.***- Business Manager

1975 – 1978: ***Bank of Nova Scotia***- Equity Analyst

Filed: 2014-09-05
EB-2013-0416
Exhibit A
Tab 23
Schedule 2
Page 2 of 16

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

RP-1998-0001:	Hydro One Networks Inc.- Transmission and Distribution Rates
EB-2004-0371:	Hydro One Networks Inc. - Final Review and Recovery of Regulatory Assets

CURRICULUM VITAE OF MICHAEL WINTERS

EDUCATION:

Queen's University

Kingston, Ontario (1995)

Bachelor of Applied Science, Mechanical Engineering

INDUSTRY EXPERIENCE:

2006 – Present: *Hydro One Networks Inc.*

2013 – Present Senior VP, Engineering & Construction
2009 – 2013 Chief Information Officer
2006 – 2009 Director, IT Operations / Power System IT

2005 - 2006: *Fortegra, Inc.* - Director, Business Solutions and Utility Consulting

2004 - 2005: *Canadian Managed Networks Inc.* - Vice President, Business Integration

1995 – 2004: *Andersen Consulting / Accenture, Inc.*

2002 – 2004 (Senior Manager) *Ontario Hydro Energy / Union Energy / EPCOR* –
Open Market Preparation and Operations
2001 – 2002 (Manager) *Ontario Hydro Services Company* – Open Market Systems
Implementation
2000 – 2001 (Consultant) *Entergy* – Metering Strategy and Transition to Competition
1996 – 2000 (Analyst) *Southern Company / Ontario Hydro* - Customer Information
System Implementation

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

EB-2009-0096: Hydro One Networks Inc. 2010-2011 Electricity Distribution Revenue
Requirement Application

EB-2010-0002: Hydro One Networks 2011–2012 Electricity Transmission Revenue
Requirement Application

**CURRICULUM VITAE OF
ALEXANDER (Sandy) STRUTHERS**

EDUCATION:

York University

Toronto, Ontario (1985)
Masters of Business Administration

Queen's University

Kingston, Ontario (1981)
Bachelor of Commerce

PROFESSIONAL QUALIFICATION(S):

***Institute of Corporate Directors* (2013)**

ICD.D

***Canadian Institute of Chartered Business Valuators* (1995)**

Chartered Business Valuator

***Institute of Chartered Accountants of Ontario (ICAO)* (1985)**

Chartered Accountant

INDUSTRY EXPERIENCE:

2000 – Present: ***Hydro One Networks Inc. / Ontario Hydro Services Company***

2013 – Present	Chief Administration Officer and Chief Financial Officer
2009 – 2013	Senior Vice President and Chief Financial Officer
2005 – 2009	Chief Information Officer
2002 – 2004	Director, Financial Strategy
2000 – 2001	Director, Mergers & Acquisitions, Finance

1998 – 1999: ***BDO Dunwoody LLP***, Chartered Accountants, Corp. Finance
Corporate Finance- Partner

1989 – 1997: ***Price Waterhouse***, Chartered Accountants- Financial Advisory Services

1983 – 1988: ***Cross & Bradbury***, Chartered Accountants - Accounting Services

1981 – 1982: ***Thorne Riddell***, Chartered Accountants- Accounting Services

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

RP-2005-0020/

EB-2005-0378: Hydro One Networks Inc. Distribution Rate Application for 2006

EB-2006-0501: Hydro One Networks Inc. 2007-2008 Electricity Transmission
Revenue Requirement Application

EB-2007-0681: Hydro One Networks Inc. 2008 Electricity Distribution Revenue
Requirement Application

EB-2008-0272: Hydro One Networks Inc. 2009-2010 Electricity Transmission Revenue
Requirement Application

EB-2009-0096: Hydro One Networks Inc. 2010-2011 Electricity Distribution Revenue
Requirement Application

EB-2010-0002: Hydro One Networks 2011–2012 Electricity Transmission Revenue
Requirement Application

CURRICULUM VITAE OF KELLY KINGSLEY

EDUCATION:

York University

Toronto, ON (2004)

Bachelor of Administrative Studies

Seneca College

Toronto, ON (1989)

Accounting and Finance Diploma, Honours

INDUSTRY EXPERIENCE:

1999 – Present: ***Hydro One Networks Inc./Ontario Hydro Networks Company Inc.***

2013 – Present	Manager, Customer Care
2007-2013	Manager, Distributed Generation Customer Care
2005-2007	Program Manager – Billing, Meter Reading, Business Customer Centre
2005-2003	Billing and Meter Reading Business Owner
2002-2003	Senior Products Coordinator
1999-2002	Customer Relations Team Manager

1994 – 1999: ***Ontario Hydro-*** Various Customer Service Positions

1992-1994: ***Morley, MacDonald, Sanderson, Millard*** - Accounting Technician

1990-1992: ***John B. Henderson, C.A.*** - Accounting Technician

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

EB-2011-0118: Hydro One Networks' Request for Exemption from Section 6.2.6 & 6.2.7
of the Distribution System Code

CURRICULUM VITAE OF HENRY ANDRE

EDUCATION:

University of Toronto

Toronto, Ontario (1987)

Master of Applied Science

University of Toronto

Toronto, Ontario (1985)

Bachelor of Applied Science

PROFESSIONAL QUALIFICATION(S):

Professional Engineers Ontario (1988)

INDUSTRY EXPERIENCE

April 1999 – Present: ***Hydro One Networks Inc. / Ontario Hydro Services Company***

2010 – Present	Manager, Transmission & Distribution Pricing, Regulatory Affairs, Corporate & Regulatory Affairs
2008 – 2010	Manager, Rate Applications, Regulatory Affairs, Corporate & Regulatory Affairs
2006 – 2008	Manager, Transmission Rates, Regulatory Affairs, Corporate & Regulatory Affairs
2004 – 2006	Senior Engineer, System Investment, Asset Management
2001 – 2004	Senior Advisor, Business Integration, Asset Management
1998 – 2000	Senior Analyst, Performance Division, Regulatory and Governmental Affairs

1986 – April 1999: ***Ontario Hydro***

1998 – 2000	Senior Analyst, Performance Division, Regulatory and Governmental Affairs
1995 - 1998	Engineer, Strategy and Regulatory Affairs, GRID System
1992 - 1995	Project Engineer, Transmission Projects, Engineering & Construction
1988 - 1991	Assistant Project Engineer, Transmission Lines Programs, Engineering & Construction
1986 - 1987	Research Engineer, Research Division

Filed: 2014-09-05
EB-2013-0416
Exhibit A
Tab 23
Schedule 2
Page 8 of 16

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

EB-2006-0501:	Hydro One Networks Inc. 2007-2008 Electricity Transmission Revenue Requirement Application
EB-2010-0002:	Hydro One Networks 2011–2012 Electricity Transmission Revenue Requirement Application

CURRICULUM VITAE OF STANLEY BUT

EDUCATION:

York University

Toronto, Ontario (1983)

Completed course requirements for Master of Arts in Economics

York University

Toronto, Ontario (1980)

Master of Business Administration

York University

Toronto, Ontario (1979)

Honours Bachelor of Arts in Economics

INDUSTRY EXPERIENCE:

April 1999 – Present: *Hydro One Networks Inc. / Ontario Hydro Services Company*

2002- Present	Manager, Economics & Load Forecasting
1999- 2002	Senior Advisor, Load Forecasts

1986 – April 1999: *Ontario Hydro*

1993-1999	Team Lead/Senior Economist, Corporate Finance
1989-1993 Senior	Economist, Economics & Forecasts Division
1986- 1989	Economist, Economics & Forecasts Division

1980 – 1986: *Ontario Government*

1985- 1986	Senior Economist, Ontario Manpower Commission, <i>Ontario Ministry of Skills Development</i>
1984- 1985	Senior Economist, Ontario Task Force on Employment and New Technology, <i>Ontario Ministry of Labour</i>
1980-1984	Research Economist, Ontario Manpower Commission, <i>Ontario Ministry of Labour</i>

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD

EB-2005-0378:	Hydro One Networks Inc. Distribution 2006 Rate Application
EB-2006-0501:	Hydro One Networks Inc. 2007-2008 Electricity Transmission Revenue Requirement Application
EB-2007-0681:	Hydro One Networks Inc. Distribution 2008 Rate Application
EB-2008-0272:	Hydro One Networks Inc. 2009-2010 Electricity Transmission Revenue Requirement Application
EB-2009-0096:	Hydro One Networks Inc. Distribution 2010-2011 Rate Application
EB-2010-0002:	Hydro One Networks 2011–2012 Electricity Transmission Revenue Requirement Application

CURRICULUM VITAE OF SAMIR CHHELAVDA

EDUCATION:

McGill University

Montreal, QC (1997)

Graduate Diploma in Public Accountancy

McGill University

Montreal, QC (1995)

Bachelor of Commerce – Accounting

PROFESSIONAL QUALIFICATION(S):

Institute of Internal Auditors (2011)

Certification in Risk Management Assurance

Institute of Internal Auditors (2006)

Certified Internal Auditor Certification

Canadian Institute of Chartered Accountants (2000)

Chartered Accountant

INDUSTRY EXPERIENCE:

2014 – Present: ***Hydro One Networks Inc.***- Director, Corporate Accounting and Reporting

2005-2014: ***Enbridge Gas Distribution Inc.***

2012-2014 Assistant Controller

2011-2012 Senior Manager, Strategy Execution and Performance Management

2010-2011 Chief Auditor

2005-2010 Manager, Audit Services

2003-2005: ***Duffy, Allain & Rutten, LLP***

Senior Audit Manager

2002-2003: ***AXA Canada Inc.***

Senior Financial Analyst

Filed: 2014-09-05
EB-2013-0416
Exhibit A
Tab 23
Schedule 2
Page 12 of 16

1999-2002: *Ernst & Young LLP*
 2001-2002 Audit Manager
 1999-2001 Senior Staff Accountant

1997-1999: *Schwartz, Levitsky, Feldman LLP*- Staff Accountant

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

EB-2012-0459: Enbridge Gas Distribution Inc. 2014-2018 Rate Application

**CURRICULUM VITAE OF
SAM AMODEO**

EDUCATION:

York University

Toronto, ON (2003)

Bachelor of Administrative Studies

Durham College

Oshawa, ON (1996)

Accounting Diploma

PROFESSIONAL QUALIFICATION(S):

Institute of Certified Professional Accountants (2006)

Certified Professional Accountant

Certified Management Accountants (2006)

Certified Management Accountant

INDUSTRY EXPERIENCE:

2006 – Present: ***Hydro One Networks Inc. / Ontario Hydro***

2007 - Present Manager, Productivity, ISD Support & NEB

2006 - 2007 Senior Financial Advisor, Business Process Controls

1999 – 2006: ***Sklar Peppler Furniture Corporation, Whitby***

1999-2006 Director of Finance & Corporate Controller

1995- 1999 Corporate Controller

CURRICULUM VITAE OF GLENN SCOTT

EDUCATION:

University of Toronto

Toronto, Ontario (1975)

Bachelor of Applied Science Honours (BASc)

INDUSTRY EXPERIENCE:

2005 – 2014: ***Hydro One Networks Inc.***

2012 - Present	Director, Business Planning & Financial Support, Hydro One
2006 - 2012	Director, Technical Audits, Internal Audit Department, Hydro One
2005 - 2006	Project Manager, Cornerstone, Hydro One

2002 – 2005: ***Capgemini-*** Manager, Enterprise Project Management Office

1975 – 2002: ***Hydro One / Ontario Hydro***

1997 - 2002	Project Manager, Enterprise Tech Serv, Hydro One / Ontario Hydro
1975 - 1997	Various Operations Position, Ontario Hydro

**CURRICULUM VITAE OF
PAUL BROWN**

EDUCATION:

Queen's University

Kingston, ON (1987)

Bachelor of Applied Science - Electrical Engineering

PROFESSIONAL QUALIFICATION(S):

Professional Engineer

INDUSTRY EXPERIENCE:

2008 – Present: ***Hydro One Networks Inc.***

2013 - Present	Director Distribution Asset Management - Planning
2010 - 2013	Manager of Operating Effectiveness - Ontario Grid Control Centre
2008 - 2010	Grid Operations Manager - Ontario Grid Control Centre

2005 – 2008: ***Horizon Utilities Corp.*** - Director, Network Planning and Operating

2000 – 2005: ***Hamilton Hydro Inc.*** - Director of Engineering-

1987 - 2000: ***Hamilton Hydro Electric System***

1998 - 2000	Supervising Engineer Technical Staff
1996 - 1998	Underground Supervising Engineer
1989 - 1996	Overhead Supervising Engineer
1987 - 1989	Overhead Field Engineer

APPEARANCE(S) BEFORE THE ONTARIO ENERGY BOARD:

EB-2007-0697: Horizon Utilities Corp. 2008 Electricity Distribution Rate Change Application

**CURRICULUM VITAE OF
TOM IRVINE**

PROFESSIONAL QUALIFICATION(S):

Certified Electrical Engineering Technician (1988)

INDUSTRY EXPERIENCE:

1985 – Present: Hydro One Networks Inc.

2014- Present	Director - Network Operating Division
2008- 2013	Manager Grid Operations - Operating Networks
2006- 2007	Manager Grid Operations - Operating Performance & Customer Support
2005- 2006	Grid Operations Manager - Operating Networks
2000- 2004	Shift Transmission Superintendent
1998- 2000	Senior Technical Officer, integrated Operations
1988- 1998	System Control Officer
1985-1988	Electrical Operator

THE OEB SMART METER MODEL (V.5.0)

At the request of Board Staff, Hydro One has completed the OEB Model for Electricity Distributors (2015 filers). The completed model is attached and includes 2014 forecasted figures.

We have completed the OEB Smart Meter Model and make the observations set out below.

1. Based on similar inputs and comparison between the OEB Smart Meter Model and the Hydro One Smart Meter Model for the period from 2009 to 2014, a cumulative discrepancy in the “Revenue Requirement, including Grossed-up Taxes/PILs” of approximately \$3.3 million is noted, with Hydro One’s Smart Meter Model producing the higher figure.
2. The OEB Smart Meter Model does not contain a Smart Meter Variance Account Continuity Schedule, which (a) calculates the opening deferral account balance by taking into consideration previous dispositions (2010) and the historical smart meter revenue requirement, and (b) tracks the cumulative activity in the deferral account underlying the deferral account balance. This Smart Meter Variance Account Continuity Schedule is part of Hydro One’s Smart Meter Model and was used in determining the amount that Hydro One is seeking disposition of in its distribution rates application.