

Proposed Issues List Toronto Hydro Custom IR Application (EB-2014-0116)	
1. GENERAL	
1.1	Has Toronto Hydro responded appropriately to all relevant Board directions from previous proceedings?
2. CUSTOM APPLICATION	
2.1	Is the proposed rate framework appropriate in light of Toronto Hydro's capital needs and operating circumstances and the Board's policies as set out in the RRFE Report?
2.2	Will Toronto Hydro's Custom Application produce acceptable outcomes for existing and future customers (including, for example, cost control, system reliability, service quality, and bill impacts)?
2.3	Are Toronto Hydro's monitoring and reporting proposals adequate to track the utility's performance during the 2015-2019 rate period?
2.4	Are Toronto Hydro's proposed off-ramps annual adjustments and annual adjustments outside the normal course of business appropriate?
2.5	Are the values for the Custom Capital Factor for 2016 to 2019 appropriate?
3. PROPOSED PROGRAMS AND EXPENDITURES	
3.1	Are the planned OM&A programs and expenditures for the 2015 test year appropriate?
3.2	Are the planned capital programs and expenditures for the 2015-2019 period appropriate?
4. DEFERRAL AND VARIANCE ACCOUNTS AND RATE RIDERS	
4.1	Should Toronto Hydro's existing deferral and variance accounts proposed for continuation be continued, and should those proposed for termination be terminated?
4.2	Are the new deferral and variance accounts proposed by Toronto Hydro appropriate?
4.3	Are the balances and the proposed methods for disposing of the balances in the existing deferral and variance accounts appropriate?
4.4	Are Toronto Hydro's proposed rate riders appropriate?

5. REVENUE REQUIREMENT	
5.1	Is the rate base component of the revenue requirement for 2015 appropriate?
5.2	Is the capital structure and cost of capital component of the revenue requirement for 2015 appropriate?
5.3	Is the depreciation component of the revenue requirement for 2015 appropriate?
5.4	Is the taxes / PILs component of the revenue requirement for 2015 appropriate?
5.5	Is the OM&A component of the revenue requirement for 2015 appropriate?
5.6	Is the revenue offset component of the revenue requirement for 2015 appropriate?
6. LOAD FORECAST, COST ALLOCATION AND RATE DESIGN	
6.1	Is the 2015 – 2019 load forecast appropriate?
6.2	Are the inputs to the cost allocation model appropriate?
6.3	Are the proposed revenue-to-cost ratios for all rate classes for 2015 appropriate?
6.4	Are the proposed fixed and variable charges for all rate classes over the 2015-2019 period appropriate?
6.5	Are the proposed charges for specific and miscellaneous services appropriate?
6.6	Are the proposed line losses for the 2015-2019 period appropriate?
6.7	Is Toronto Hydro proposal to implement rate and fiscal year synchronization effective January 1, 2016 appropriate?