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October 16, 2017

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Our File No. 163660

**VIA RESS, EMAIL AND COURIER**

Ontario Energy Board  
2300 Yonge Street  
27th Floor  
Toronto, Ontario  
M4P 1E4

Attention: Kirsten Walli,  
Board Secretary

Dear Ms. Walli:

**Re: EB-2016-0160: Hydro One Networks Inc.**

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BOMA has reviewed Hydro One's DRO and related matters submission of October 10, 2017, which responds to the Board's decision in EB-2016-0160/EB-2017-0280 on September 28, 2017.

BOMA has no comments on the material filed other than to seek confirmation from HONI that DRO Ex 1.0, p1, in the tax line, fully explained in DRO Ex 1.0, p5 shows that approximately 70% of the income tax originally proposed in 2017 and 2018 rates will be allocated by the shareholders, and 30% will be allocated to ratepayers. Put another way, the tax component of 2017 and 2018 revenue requirement will be reduced for 2017 and 2018 by approximately 30%, or \$23.5 million and \$26.6 million, respectively. If BOMA's reading of those tables is incorrect, please explain what is the correct inference as to the allocation of the taxes.

Yours sincerely,

**FOGLER, RUBINOFF LLP**



Thomas Brett  
TB/dd

cc: All Parties (*via email*)