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**IN THE MATTER OF the *Ontario Energy Board Act*,
1998, Schedule B to the *Energy Competition Act*, *1998*,
S.O. 1998, c.15;**

**AND IN THE MATTER OF an Application by
Toronto Hydro-Electric System Limited for an Order or Orders
approving or fixing just and reasonable distribution rates
and other charges, effective January 1, 2020 to December 31, 2024.**

The Applicant, Toronto Hydro-Electric System Limited (the “Applicant, “Toronto Hydro”, “THESL”, the “Company” or the “Utility”), is a corporation incorporated under the Business Corporations Act, (Ontario), and is licensed by the Ontario Energy Board (the “OEB”) under licence number ED-2002-0497 to distribute electricity in the City of Toronto.

Toronto Hydro hereby applies to the OEB pursuant to section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) as amended, for approval of its proposed:

- 1) Electricity distribution rates and other charges effective January 1, 2020; and
- 2) Custom Price Cap Index (“Custom PCI”) framework to set distribution rates effective for the period January 1, 2021 to December 31, 2024.

This Application is prepared in accordance with the OEB’s:

- 1) Filing Requirements for Electricity Distribution Rate Applications, issued July 12, 2018 (the “Filing Requirements”);
- 2) Renewed Regulatory Framework, established through a Report of the Board on October 18, 2012 under file numbers EB-2010-0377, EB-2010-0378, EB-

1 2010-0379, EB-2011-0043 and EB-2011-0004 and further developed through
2 additional reports issued under those file numbers; and,
3 3) Handbook for Utility Rate Applications, issued October 13, 2016.

4
5 This application is supported by pre-filed written evidence, which may be amended
6 from time to time.

7
8 **I. FORM OF HEARING REQUESTED**

9 Toronto Hydro requests that this application be disposed of by way of an oral hearing.

10
11 **II. PROPOSED EFFECTIVE DATE**

12 The applicant requests that the OEB make its Rate Order effective January 1, 2020. In
13 the alternative, the Applicant requests an interim Order making the Applicant's current
14 distribution rates and charges effective on an interim basis as of January 1, 2020 and
15 establishing an account to recover any differences between the interim rates and the
16 actual rates effective January 1, 2020 based on the OEB's Decision and Order.

17
18 **III. PROPOSED DISTRIBUTION RATES AND OTHER CHARGES**

19 The Tariff of Rates and Charges proposed in this application is identified in Exhibit 8, Tab
20 3, Schedule 2. In addition to the evidence in support of those rates and charges for the
21 2020 test year, Toronto Hydro is filing evidence in support of its Custom Incentive Rate-
22 Setting ("Custom IR" or "CIR") framework and the rates resulting from it for 2021-2024.

IV. PROPOSED DISTRIBUTION RATES ARE JUST AND REASONABLE

For all the reason set out in this application. Toronto Hydro submits that the proposed distribution rates and other charges are just and reasonable.

V. SPECIFIC RELIEF REQUESTED

With this application, Toronto Hydro requests:

- 1) Approval of 2020 base revenue requirement as proposed in Exhibit 6, Tab 1.
- 2) Approval of 2020 electricity distribution rates and charges as proposed in Exhibit 8, including a number of credits to customers. In particular:
 - a) Base distribution rates as set out in Exhibit 8, Tab 1, Schedule 1;
 - b) Specific Service Charges as set out in Exhibit 8, Tab 2, Schedule 1; and
 - c) Rate riders as set out in Exhibit 9, Tab 3, Schedule 1.
- 3) Approvals related to deferral and variance accounts as proposed in Exhibit 9. In particular:
 - a) To dispose of balances in existing deferral and variance accounts as detailed in Exhibit 9, Tab 1, Schedule 1;
 - b) Approval of the continuation of existing deferral and variance accounts, as set out in Exhibit 9, Tab 1, Schedule 1; and
 - c) Approval of new deferral and variance account as proposed in Exhibit 9, Tab 1, Schedule 1:
 - i) A variance account in respect of excess expansion deposits; and
 - ii) Three variance accounts in respect of Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges.
- 4) Approval of the rate-setting formula and related elements, as proposed in Exhibit 1B, Tab 4, Schedule 1.
- 5) Approval of annual reporting as proposed in Exhibit 1B, Tab 2, Schedule 1.

1 6) Other items or amounts that may be requested by the Applicant in the
2 course of the proceeding, and such other relief or entitlements as the OEB
3 may grant.
4

5 **DATED at Toronto, Ontario, this 15th day of August, 2018.**
6

7 **Applicant:** TORONTO HYDRO-ELECTRIC SYSTEM LIMITED
8

9 14 Carlton Street

10 Toronto, Ontario

11 M5B 1K5
12

13 **Signed by:**
14

15 Andrew J. Sasso, Director, Regulatory Affairs

1 **ADMINISTRATION**

2
3 This Schedule provides information relating to the administration of the Application.¹
4

5 **1. PRIMARY CONTACT FOR THE APPLICATION**

6 Andrew J. Sasso
7 Director, Regulatory Affairs
8 14 Carlton Street
9 Toronto, Ontario M5B 1K5
10 *Phone:* (416) 542-7834
11 *Fax:* (416) 542-2683
12 *Email:* RegulatoryAffairs@TorontoHydro.com
13

14 **2. LEGAL REPRESENTATION FOR THE APPLICATION**

15 Charles Keizer – ckeizer@torys.com
16 Crawford Smith – csmith@torys.com
17 Torys LLP
18 79 Wellington Street West
19 Toronto, Ontario M5K 1N2
20

21 **3. INTERNET ADDRESS**

22 *Toronto Hydro's main webpage:*
23 *www.torontohydro.com*

¹ Section 2.1.4 of the Chapter 2 Cost of Service Filing Requirements.

Regulatory documents will be available under the Regulatory Affairs tab:

<http://www.torontohydro.com/sites/electricsystem/Pages/RegulatoryAffairs.aspx>

4. MEDIA ACCOUNTS

Twitter – twitter.com/torontohydro

Facebook – facebook.com/torontohydro

Instagram – Instagram.com/torontohydro

YouTube – youtube.com/torontohydro

LinkedIn – linkedin.com/company/toronto-hydro/

5. CHANGES WITH MATERIAL IMPACT TO CUSTOMERS

There are no changes in the Application that result in bill impacts that exceed the 10% bill impact threshold, and any variances or proposals that result in an impact that exceeds Toronto Hydro's general \$1 million revenue requirement materiality threshold have been explained throughout the evidence.

Overall, as a result of Toronto Hydro's application proposals, rates will change for all customers, including the final year of transition to fully fixed rates for Residential and CSMUR customers.

6. NOTICE OF HEARING PUBLICATION

Toronto Hydro recommends that the Notice of Hearing for its Application be published in the Toronto Star and L'Express newspapers, both of which are paid publications, as well as on the utility's website www.torontohydro.com. L'Express is a weekly French language newspaper serving Toronto and the Greater Toronto Area, which has a circulation of approximately 22,000 readers per week. The Toronto Star is a daily

1 newspaper serving Toronto and the surrounding area, has a total average daily
2 circulation of approximately 360,000 readers.

3 4 **7. LIST OF POTENTIAL VENUES FOR COMMUNITY MEETINGS**

5 As described in Exhibit 1B, Tab 3, Schedule 4, Toronto Hydro proposes four community
6 meetings. Toronto Hydro recommends that one meeting be held in each of the
7 following locations: Scarborough, North York, Etobicoke, and downtown, in order to
8 reflect the geographic diversity of the service area. Toronto Hydro further recommends
9 that one of these community meetings be webcast. There are many suitable venues in
10 Toronto for these community meetings, including civic/community centres, schools and
11 libraries.

12
13 Toronto Hydro will work with the OEB to finalize locations, venues, dates and times for
14 the community meetings, and to produce bill inserts and other materials, as may be
15 stipulated by the OEB.

16 17 **8. BILL IMPACTS**

18 Table 1, below, provides a summary of the distribution-only bill impacts (per sub-total A
19 of Appendix 2-W, which is filed at Exhibit 8, Tab 7) to be used for the Notice of
20 Application for a typical residential customer using 750 kWh per month and for a
21 General Service <50 kW customer using 2,000 kWh per month.

Table 1: Summary of Bill Impacts (Distribution Only)

Residential (750 kWh)						
Distribution Bill	2020	2021	2022	2023	2024	Average
Subtotal A \$	-2.32	1.37	1.07	1.89	1.83	0.77
Subtotal A %	-5.3	3.3	2.5	4.3	4.0	1.7
GS < 50 kW (2000 kWh)						
Distribution Bill	2020	2021	2022	2023	2024	Average
Subtotal A \$	-4.62	3.45	2.68	4.74	4.59	2.17
Subtotal A %	-4.3	3.3	2.5	4.3	4.0	1.9

9. FORM OF HEARING REQUESTED

Toronto Hydro requests an oral hearing.

10. EFFECTIVE REQUESTED DATE

Toronto Hydro requests new rates to be effective January 1, 2020.

11. DEVIATIONS FROM FILING REQUIREMENTS

Toronto Hydro is filing a Custom Incentive Rate-setting ("Custom IR") Application. In preparing this Application, Toronto Hydro has followed Chapters 1, 2, and 5 of the OEB's Filing Requirements for Electricity Distribution Rate Applications issued July 12, 2018 (the "Filing Requirements"). Any departures from the Filing Requirements are noted in the Checklist filed at Exhibit 1A, Tab 3, Schedule 2.

12. METHODOLOGY CHANGES

Since Toronto Hydro's 2015-2019 Rate Application,² the utility has made the following methodology changes:

² EB-2014-0116, Toronto Hydro-Electric System Limited Application (filed July 31, 2014, corrected February 6, 2015).

- 1 • Toronto Hydro has transitioned from the Asset Condition Assessment (“ACA”)
2 methodology, originally adopted in 2008, to an ACA model that provides more
3 accurate and comprehensive condition-based analytics, and that better supports
4 expenditure planning over longer time horizons (the Common Network Asset
5 Indices Methodology). For more information on Toronto Hydro’s ACA
6 methodology transition, please see Exhibit 2B, Section D1.
- 7 • Toronto Hydro has made adjustments to its CPCI formula by incorporating those
8 components (growth, and stretch on capital) ordered by the OEB in its Decision
9 and Order³ and has proposed a custom stretch factor supported by expert
10 econometric evidence prepared by Power System Engineering Inc.⁴
- 11 • Toronto Hydro has used the most recent version of the Cost Allocation Model
12 issued by the OEB.

13

14 **13. PREVIOUS OEB DIRECTIONS**

15 The four OEB Directions identified below are from the 2015-2019 OEB Decision.⁵

³ EB-2014-0116, Toronto Hydro-Electric System Limited Decision and Order (December 29, 2015).

⁴ For more information, please see Exhibit 2A, Tab 1, Schedule 1.

⁵ *Supra* note 3.

1 **Table 2: OEB Directions**

	Direction	How the Direction was Addressed in this Application
1	Customer Engagement: <i>"The OEB finds that Toronto Hydro's customer engagement efforts undertaken as part of the Application are reasonable as the first such effort in the context of the RRFE. However, there are some deficiencies which the OEB expects Toronto Hydro to address by the time it files its next full cost of service or Custom IR rate application. [...] The OEB agrees with intervenors and OEB staff that Toronto Hydro did not provide its customers with sufficient information on the context of the proposed Application such as its existing benchmarking ranking and its relative levels of productivity and efficiency. Toronto Hydro did not develop its plan in conjunction with its customer engagement activities. It sought input to confirm the plan it had already prepared rather than engaging its customers to ascertain their preferred options in the context of Toronto Hydro's current cost and reliability situations."⁶</i>	Toronto Hydro has addressed the OEB's direction. For specific details, please see Exhibit 1B, Tab 3, Schedule 1.
2	Line Losses: <i>"The OEB expects Toronto Hydro to incorporate the results of the OEB audit into its distribution rates as well as to update its loss factors at its next full cost of service or Custom IR rate application."⁷</i>	Toronto Hydro has addressed the OEB's direction. For specific details, please see Exhibit 8, Tab 1, Schedule 1 for details on how the utility updated its loss factors.

⁶ Ibid at pp. 7-8.

⁷ *Supra* note 3 at p.46.

	Direction	How the Direction was Addressed in this Application
3	Monitoring and Reporting: <i>“The OEB, however, will expect Toronto Hydro to develop better performance metrics as part of its ongoing customer engagement efforts with the objective of achieving greater conformity with the general intent of the RRFE”⁸</i>	Toronto Hydro has addressed the OEB’s direction. For specific details, please see: <ul style="list-style-type: none"> • Exhibit 1B, Tab 2, Schedule 1 for details on Toronto Hydro’s Outcomes Framework; and • Exhibit 2B, Section C for details on Toronto Hydro’s performance measures.
4	Disposition of Deferral Accounts: <i>“The OEB approves Toronto Hydro’s proposed disposition of accounts and its request to defer the disposition of the RSVA accounts. Upon conclusion of the OEB audit, the OEB expects Toronto Hydro to request disposition of all the RSVA balances in its next rate application.”⁹</i>	Toronto Hydro has addressed the OEB’s direction. For specific details, please see: <ul style="list-style-type: none"> • EB-2016-0254, Toronto Hydro-Electric System Limited Application to Finalize 2017 Electricity Distribution Rates and Charges (August 23, 2017), Tab 2, Schedule 1 at p.4.

14. CONDITIONS OF SERVICE

Toronto Hydro’s current Conditions of Service, along with revision history for any changes made from the utility’s last Application, can be found at the following link:

<http://www.torontohydro.com/sites/electricsystem/business/ConditionsofService/Pages/default.aspx>

At this time, Toronto Hydro does not expect any of the proposals in this Application to result in a material change to its Conditions of Service.

⁸ *Supra* note 3 at p. 47.

⁹ *Supra* note 3 at p. 53.

Toronto Hydro has identified three charges listed in the Conditions of Service that are not on its Tariff of Rates and Charges. Consistent with other similar charges that are recovered through capital contributions, they are not recorded as a Specific Service Charge in Toronto Hydro's OEB-approved tariff sheet. For more details, please see Exhibit 8, Tab 2, Schedule 1.

15. CORPORATE AND UTILITY ORGANIZATIONAL STRUCUTRE

Toronto Hydro's organizational chart is provided in Figure 1, below.

A corporate entities relationship chart showing the extent to which the parent company is represented on the utility's Board of Directors and a description of the reporting relationships between utility and parent company is provided in Exhibit 1C, Tab 2, Schedule 1.

There are no planned changes in corporate or operational structure.

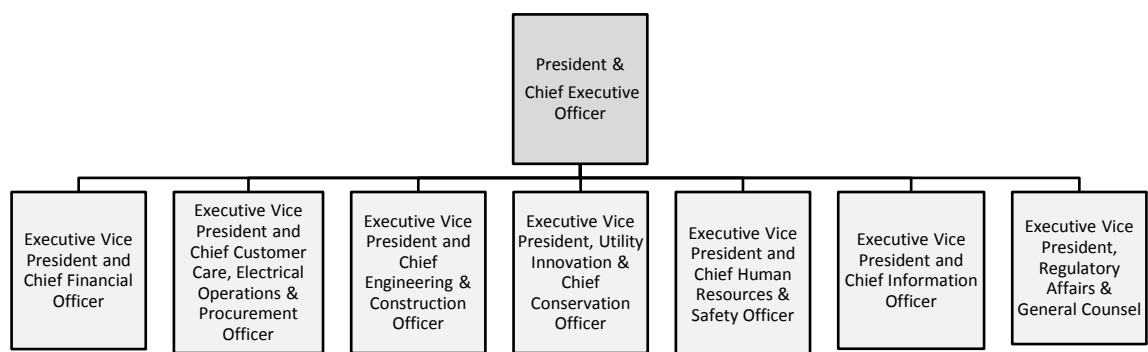


Figure 1: Toronto Hydro's Organizational Chart

16. LIST OF APPROVALS REQUESTED

The list of specific approvals requested as part of this Application are provided at Exhibit 1A, Tab 2, Schedule 1, and Appendix 2-A, reproduced below:

Pursuant to section 78 of the *Ontario Energy Board Act, 1998*,¹⁰ Toronto Hydro seeks the following approvals:

With this application, Toronto Hydro requests:

- 1) Approval of 2020 base revenue requirement as proposed in Exhibit 6, Tab 1.
- 2) Approval of 2020 electricity distribution rates and charges as proposed in Exhibit 8, including a number of credits to customers. In particular:
 - a) Base distribution rates as set out in Exhibit 8, Tab 1, Schedule 1;
 - b) Specific Service Charges as set out in Exhibit 8, Tab 2, Schedule 1; and
 - c) Rate riders as set out in Exhibit 9, Tab 3, Schedule 1.
- 3) Approvals related to deferral and variance accounts as proposed in Exhibit 9. In particular:
 - a) To dispose of balances in existing deferral and variance accounts as detailed in Exhibit 9, Tab 1, Schedule 1;
 - b) Approval of the continuation of existing deferral and variance accounts, as set out in Exhibit 9, Tab 1, Schedule 1; and
 - c) Approval of new deferral and variance account as proposed in Exhibit 9, Tab 1, Schedule 1:
 - i) A variance account in respect of excess expansion deposits; and
 - ii) Three variance accounts in respect of Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges.

¹⁰ *Ontario Energy Board Act, 1998*, SO 1998, c 15, Sched. B.

- 1 4) Approval of the rate-setting formula and related elements, as proposed in
- 2 Exhibit 1B, Tab 4, Schedule 1.
- 3 5) Approval of annual reporting as proposed in Exhibit 1B, Tab 2, Schedule 1.
- 4 6) Other items or amounts that may be requested by the Applicant in the course of
- 5 the proceeding, and such other relief or entitlements as the OEB may grant.

OEB Appendix 2-A List of Requested Approvals

The distributor must fill out the following sheet with the complete list of specific approvals requested and relevant section(s) of the legislation must be provided. All approvals, including accounting orders (deferral and variance accounts) new rate classes, revised specific service charges or retail service charges which the applicant is seeking, must be separately identified, as well being clearly documented in the appropriate sections of the application.

Additional requests may be added by copying and pasting blank input rows, as needed.

If additional requests arise, or requested approvals are removed, during the processing of the application, the distributor should update this list.

1		Approval of 2020 base revenue requirement as proposed in Exhibit 6, Tab 1.
2		Approval of 2020 electricity distribution rates and charges as proposed in Exhibit 8, including a number of credits to customers. In particular: a) Base distribution rates as set out in Exhibit 8, Tab 1, Schedule 1; b) Specific Service Charges as set out in Exhibit 8, Tab 2, Schedule 1; and c) Rate riders as set out in Exhibit 9, Tab 3, Schedule 1.
3		Approvals related to deferral and variance accounts as proposed in Exhibit 9. In particular: a) To dispose of balances in existing deferral and variance accounts as detailed in Exhibit 9, Tab 1, Schedule 1; b) Approval of the continuation of existing deferral and variance accounts, as set out in Exhibit 9, Tab 1, Schedule 1; and c) Approval of new deferral and variance account as proposed in Exhibit 9, Tab 1, Schedule 1: i) A variance account in respect of excess expansion deposits; and ii) Three variance accounts in respect of Pension & OPEB Forecast Accrual versus Actual Cash Payment Differential Carrying Charges.
4		Approval of the rate-setting formula and related elements, as proposed in Exhibit 1B, Tab 4, Schedule 1.
5		Approval of annual reporting as proposed in Exhibit 1B, Tab 2, Schedule 1.
6		Other items or amounts that may be requested by the Applicant in the course of the proceeding, and such other relief or entitlements as the OEB may grant.

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		Yes/No/N/A	Evidence Reference, Notes
GENERAL REQUIREMENTS			
Ch 1, Pg. 2	Certification by a senior officer that the evidence filed is accurate, consistent and complete	Yes	Exhibit 1A, Tab 3, Schedule 3
Ch 1, Pg. 3	Confidential Information - Practice Direction has been followed	Yes	Confidential filing letter and confidential filing
Ch 2, Pg. 1	Statement identifying all deviations from Filing Requirements	Yes	Described in the Notes boxes in this check list
2	Chapter 2 appendices in live Microsoft Excel format; PDF and Excel copy of current tariff sheet	Yes	Filed with Application
3	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year.	N/A	
3	Aligning rate year with fiscal year - request for proposed alignment	N/A	
5	Text searchable and bookmarked PDF documents	Yes	
5	Links within Excel models not broken and models names so that they can be identified (e.g. RRWF instead of Attachment A)	Yes	
5	Materiality threshold; additional details beyond the threshold if necessary	Yes	Exhibit 1A, Tab 3, Schedule 1
16	Proposal for disposition of any balances in existing DVAs for renewable generation and smart grid development, if applicable	Yes	Exhibit 9, Tab 1, Schedule 1
6	State accounting standard(s) used in historical, bridge and test years. Provide a summary of changes to its accounting policies made since the applicant's last cost of service filing. Identify all material changes or confirm no material changes in the adoption of IFRS. Appendix 2-Y	Yes	Exhibit 1C, Tab 3, Schedule 2
RESS Guideline	Two hardcopies of application sent to OEB the same day as electronic filing (p10 of RESS Guideline)	Yes	Due to the size and complexity of application and number of requested sets, hard copies will be sent shortly after electronic filing
EXHIBIT 1 - ADMINISTRATIVE DOCUMENTS			
<i>Table of Contents</i>			
6	Table of Contents listing major sections and subsections of the application. Electronic version of application appropriately bookmarked to provide direct access to each section	Yes	Exhibit 1A, Tab 1, Schedule 1
<i>Executive Summary</i>			
6	Summary identifying key elements of the proposals and the Business Plan underpinning application, as guided by the Rate Handbook including plain language information about its goals	Yes	Exhibit 1B, Tab 1, Schedule 1
<i>Administration</i>			
6	Brief but complete summary of the application that will be posted as a stand-alone document on the OEB's website for review by the general public and be made available to customers of the applicant	Yes	Exhibit 1B, Tab 3, Schedule 3
6 & 7	Primary contact information (name, address, phone, fax, email)	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Identification of legal (or other) representation	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Applicant's internet address for viewing of application and any social media accounts used by the applicant to communicate with customers	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Statement identifying customers materially affected by the application including any change to any rate or charge and specific statement of what individual customer or customer groups would be affected by the proposed change	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Statement identifying where notice should be published and why	Yes	Exhibit 1A, Tab 3, Schedule 1
7	A list of one or more accessible community-based venues for each non-contiguous area that the utility serves	Yes	Exhibit 1B, Tab 3, Schedule 4
7	Bill impacts - distribution only impacts for 750 kWh residential and 2000 kWh GS<50 (sub-total A of Tariff Schedule and Bill Impact Spreadsheet Model) to be used for notice; proposed bill impacts based on alternative consumption profiles and customer groups as appropriate given consumption patterns of a distributors customers	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Form of hearing requested and why	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Requested effective date	Yes	Exhibit 1A, Tab 3, Schedule 1
7	Statement identifying and describing any changes to methodologies used vs previous applications	Yes	Exhibit 1A, Tab 3, Schedule 1
8	Identification of OEB directions from any previous OEB Decisions and/or Orders. The applicant must clearly indicate how these are being addressed in the current application (e.g., filing of a study as directed in a previous decision)	Yes	Exhibit 1A, Tab 3, Schedule 1
8	Reference to Conditions of Service - LDC does not need to file Conditions of Service, but must provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	Yes	Exhibit 1A, Tab 3, Schedule 1
8	Description of the corporate and utility organizational structure, showing the main units and executive and senior management positions within the utility. Include a corporate entities relationship chart, showing the extent to which the parent company is represented on the utility company's Board of Directors and a description of the reporting relationships between utility and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	Yes	Exhibit 1C, Tab 2, Schedule 1
8	List of approvals requested (and relevant section of legislation), including accounting orders - a PDF copy of Appendix 2-A should be provided in this section	Yes	Exhibit 1A, Tab 3, Schedule 1, Appendix A
<i>Distribution System Overview</i>			
8	Description of Service Area (including map, communities served)	Yes	Exhibit 1C, Tab 1, Schedule 2
8 & 9	Description of whether the distributor is a host distributor and/or embedded distributor. Identification of embedded and/or host distributors; if partially embedded provide %load from host distributor. If the distributor is a host, the applicant should identify whether there is a separate Embedded Distributor customer class or if any embedded distributors are included in other customer classes such as GS > 50 kW	Yes	Exhibit 1C, Tab 1, Schedule 1
9	Statement as to whether or not the distributor has had any transmission or high voltage assets deemed by the OEB as distribution assets and whether or not there are any such assets the distributor is seeking approval for in this application	Yes	Exhibit 1C, Tab 1, Schedule 1
<i>Application Summary</i>			
At a minimum, the items below must be provided. Applicants must also identify all proposed changes that will have a material impact on customers.			
9	Revenue Requirement - service RR, increase/decrease (\$ and %) from change from previously approved and main drivers	Yes	Exhibit 1B, Tab 5, Schedule 1
9	Budgeting and Accounting Assumptions - economic overview and identification of accounting standard used for test year and brief explanation of impacts arising from any change in standards	Yes	Exhibit 1B, Tab 5, Schedule 1
9	Load Forecast Summary - load and customer growth, % change in kWh/kW and customer numbers, description of forecasting method(s) used for customer/connection and consumption/demand	Yes	Exhibit 1B, Tab 5, Schedule 1
9 & 10	Rate Base and DSP - major drivers of DSP, rate base for test year, change in rate base from last approved (\$ and %), capital expenditures requested for the test year, change in capital expenditures from last approved (\$ and %), summary of costs requested for renewable energy connections/expansions, smart grid, and regional planning initiatives, any O.Reg 339/09 planned recovery	Yes	Exhibit 1B, Tab 5, Schedule 1
10	OM&A Expense - OM&A for test year and change from last approved (\$ and %), summary of drivers, inflation assumed, total compensation for test year and change from last approved (\$ and %).	Yes	Exhibit 1B, Tab 5, Schedule 1

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10	Cost of Capital - summary table showing proposed capital structure and cost of capital parameters used in WACC. Statement regarding use of OEB's cost of capital parameters; summary of any deviations	Yes	Exhibit 1B, Tab 5, Schedule 1
10	Cost Allocation & Rate Design - summary of any deviations from OEB methodologies, significant changes proposed to revenue-to-cost ratios and fixed/variable splits and summary of proposed mitigation plans	Yes	Exhibit 1B, Tab 5, Schedule 1
10	Deferral and Variance Accounts - total disposition (RPP and non-RPP), disposition period, new accounts requested	Yes	Exhibit 1B, Tab 5, Schedule 1
10	Bill Impacts - total impacts (\$ and %) for all classes for typical customers	Yes	Exhibit 1B, Tab 5, Schedule 1
Customer Engagement			
10	Discussion on how customers were informed of the proposals being considered for inclusion in the application and the value of those proposals to customers i.e. costs, benefits, and the impact on rates	Yes	Exhibit 1B, Tab 3, Schedule 1
10	Discussion of any feedback provided by customers and how the feedback shaped the final application	Yes	Exhibit 1B, Tab 3, Schedule 1
11	Reference to any other communication sent to customers about the application i.e. bill inserts, town hall meetings or other forms of out reach and the feedback received from customers through these engagement activities	Yes	Exhibit 1B, Tab 3, Schedule 1
11	Complete Appendix 2-AC Customer Engagement Activities Summary - explicit identification of the outcomes of customer engagement in terms of the impacts on the distributor's plans, and how that information has shaped the application	Yes	Exhibit 1B, Tab 3, Schedule 3
11	All responses to matters raised in letters of comment filed with the OEB	Yes	Exhibit 1B, Tab 3, Schedule 5
11	Impact of customer engagement activities on the development of the capital plan are to be filed as part of the capital plan requirements in Chapter 5	Yes	Exhibit 2B, Section E2.3
11	Provide relevant customer and local knowledge for (community) meeting planning purposes, preparing presentation and other materials as may be required, attending the meeting and having one or more executives of the distributor available to present the distributor's rate application information and answer customer questions	Yes	Exhibit 1B, Tab 3, Schedule 4
11	Required to advertise the OEB's community meeting(s) on a bill insert developed by the OEB in the next available billing cycle following the filing of the application or sooner. The OEB may require the distributor to advertise the meeting(s) through other channels	Yes	Exhibit 1B, Tab 3, Schedule 4
Performance Measurement			
12	Discussion of performance for each of the distributor's scorecard measures over the last five years; drivers for its performance, plans for continuous improvement, identify performance improvement targets, forecast of efficiency assessment using the PEG forecasting model for the test year, discussion on how the results obtained from the PEG model has informed the business plan and application	Yes	Exhibit 1B, Tab 2, Schedule 2 and Exhibit 1B, Tab 4, Schedule 3
Financial Information			
12	Non-consolidated Audited Financial Statements for 2 most recent years (i.e. 3 years of historical actuals)	Yes	Exhibit 1C, Tab 3, Schedule 3, Appendix A, B and C
12	Detailed reconciliation of AFS with regulatory financial results filed in the application, with identification of any deviations that are being proposed	Yes	Exhibit 1C, Tab 3, Schedule 4
13	Annual Report and MD&A for most recent year of distributor and parent company, if applicable	Yes	Exhibit 1C, Tab 3, Schedule 5
13	Rating Agency Reports, if available; Prospectuses, etc. for recent and planned public issuances	Yes	Exhibit 1C, Tab 3, Schedule 7 and 8
13	Any change in tax status	Yes	Exhibit 4B, Tab 2, Schedule 1
13	Existing accounting orders and departures from the accounting orders and USoA	Yes	Exhibit 1C, Tab 3, Schedule 9
13	Accounting Standards used for financial statements and when adopted	Yes	Exhibit 1C, Tab 3, Schedule 2
13	Confirmation that accounting treatment of any non-utility business has segregated activities from rate regulated activities	Yes	Exhibit 1C, Tab 3, Schedule 2
Distributor Consolidation			
13	If a distributor has acquired or amalgamated with another distributor, identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement. A distributor must specify whether any commitments made to shareholders are to be funded through rates	N/A	
13	Description of actual savings as a result of consolidation compared to what was in the approved consolidation application and explanation of how savings are sustainable and the efficacy of any rate plan approved as part of the MAADs application	N/A	
13	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base.	N/A	
EXHIBIT 2 - RATE BASE			
Overview			
14	Completed Fixed Asset Continuity Schedule (Appendix 2-BA) - in Application and Excel format	Yes	Exhibit 2A, Tab 1, Schedule 2
14	Opening and closing balances, average of opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method); working capital allowance (historical actuals, bridge and test year forecast)	Yes	Exhibit 2A, Tab 1, Schedule 1
14 & 15	Continuity statements (year end balance, including interest during construction and overheads). Explanation for any restatement (e.g. due to change in accounting standards) Year over year variance analysis; explanation where variance greater than materiality threshold Hist. OEB-Approved vs Hist. Actual Hist. Act. vs. preceding Hist. Act. Hist. Act. vs. Bridge Bridge vs. Test	Yes	Exhibit 2A, Tab 1, Schedule 1
15	Opening and closing balances of gross assets and accumulated depreciation must correspond to fixed asset continuity statements. If not, an explanation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Yes	Exhibit 2A, Tab 1, Schedule 1
Gross Assets - PP&E and Accumulated Depreciation			
15	Breakdown by function and by major plant account; description of major plant items for test year	Yes	Exhibit 2A, Tab 2, Schedule 1
15 & 16	Summary of approved and actual costs for any ICM(s) and/or ACM approved in previous IRM applications	N/A	
16	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Yes	Exhibit 2A, Tab 1, Schedule 1 and Exhibit 4B, Tab 1, Schedule 1
16	All asset disposals clearly identified in the Chapter 2 Appendices for all historical, bridge and test years and if any amounts related to gains or losses on disposals have been included in Account 1575 IFRS - CGAAP Transitional PP&E Amount	Yes	Exhibit 2A, Tab 1, Schedule 2
Allowance for Working Capital			
16	Working Capital - 7.5% allowance or Lead/Lag Study or Previous OEB Direction	Yes	Exhibit 2A, Tab 3, Schedule 1 and 2
16	Lead/Lag Study - leads and lags measured in days, dollar-weighted	Yes	Exhibit 2A, Tab 3, Schedule 2
16 & 17	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price, use current UTR. Calculation must fully consider all other impacts resulting from the Ontario Fair Hydro Plan Act, 2017. Distributors must complete Appendix 2-Z - Commodity Expense.	Yes	Toronto Hydro-specific Cost of Power calculation in place of Appendix 2-Z at Exhibit 2A, Tab 3, Schedule 1
17	In consideration of the impact of the Fair Hydro Plan, actual data must be split between Class A and Class B customers (RPP and non-RPP).	Yes	Toronto Hydro-specific Cost of Power calculation in place of Appendix 2-Z at Exhibit 2A, Tab 3, Schedule 1
17	Non-RPP Class B consumption data must be further split between customers eligible for the Global Adjustment (GA) modifier vs. non-eligible. The GA modifier must be applied to eligible customers and a weighted average commodity price must be determined by the split between RPP, eligible non-RPP and non-eligible Non-RPP customers.	Yes	Toronto Hydro-specific Cost of Power calculation in place of Appendix 2-Z at Exhibit 2A, Tab 3, Schedule 1
17	For customer classes that include Class A customers, distributor must incorporate Class A GA cost by completing the relevant section in Appendix 2-Z	Yes	Toronto Hydro-specific Cost of Power calculation in place of Appendix 2-Z at Exhibit 2A, Tab 3, Schedule 1

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17	If a distributor expects test year consumption data to vary significantly, a distributor may provide a forecast of the expected split between Class A and Class B and the expected split between RPP, non-RPP eligible for modifier and non-RPP non eligible for modifier consumption data and provide brief explanation of the forecast	Yes	Toronto Hydro-specific Cost of Power calculation in place of Appendix 2-Z at Exhibit 2A, Tab 3, Schedule 1
Capital Expenditures			
17	DSP filed as a stand-alone document; a discrete element within Exhibit 2	Yes	Exhibit 2B
18	Complete Appendix 2-AB - four historical years must be actuals, forecasts for the bridge and test years; at a minimum, for historical years, applicants must provide actual totals for each DSP category. If no previous plan has been filed, applicants are only required to enter their planned total capital budget in the "plan" column for each historical year and for the bridge year including the OEB-approved amount for the last rebasing year	Yes	Appendix 2-AB (Exhibit 2A, Tab 4, Schedule 3) includes three historical years and two bridge years, which corresponds with the 2015-2019 DSP
19	Distributor that has an approved ACM or ICM from a previous Price Cap IR application must file a schedule of the ACM/ICM capital asset amounts (ie PP&E and associated accumulated depreciation) it proposes be incorporated into rate base. Distributor must provide a comparison of actual capital spending with the OEB-approved amount and provide explanation for variances.	N/A	
Policy Options for the Funding of Capital			
18	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP). Provide cost and materiality calculations to demonstrate ACM qualification	N/A	
18	Distributor must establish need for and prudence of these projects based on DSP information; identification that distributor is proposing ACM treatment for these future projects, preliminary cost information	N/A	
18	Complete Capital Module Applicable to ACM and ICM	N/A	
Addition of Previously Approved ACM and ICM Project Assets to Rate Base			
19	Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base. The distributors must compare actual capital spending with OEB-approved amount and provide an explanation for variances	N/A	
19 & 20	Balances in Account 1508 sub-accounts, reconciliation with proposed rate base amounts; recalculated revenue requirement should be compared with rate rider revenue	N/A	
Capitalization Policy and Capitalization			
20	Changes to capitalization policy since its last rebasing application as a result of the OEB's letter dated July 17, 2012 or for any other reasons, the applicant must identify the changes and the causes of the changes.	Yes	Exhibit 2A, Tab 5, Schedule 1
20	Appendix 2-D complete; identification of burden rates and burden rates prior to changes, if any	Yes	Exhibit 2A, Tab 5, Schedule 2, Appendix A
Costs of Eligible Investments for the Connection of Qualifying Generation Facilities			
21 & 22	Generation Facilities - If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09. Request for rate protection exceeds the materiality threshold in section 2.0.8 of the Filing Requirements - Appendices 2-FA through 2-FC identifying all eligible investments for recovery	Yes	Exhibit 2A, Tab 6, Schedules 2-5. Please note Appendix 2-FC is n/a (no Renewable Expansion Investments).
Service Quality and Reliability Performance			
22	5 historical years of ESQRs, explanation for any under-performance vs standard and actions taken	Yes	Exhibit 1B, Tab 2, Schedule 3
22	5 historical years of SAIDI and SAIFI - for all interruptions, all interruptions excluding loss of supply, and all interruptions excluding major events. The applicant should also provide a summary of major events that occurred since last rebasing. For each interruption set out in section 2.1.4.2.5 of the RRR, for the last 5 years, a distributor must report on the following data: name of the Cause of Interruption, number of interruptions that occurred as a result of the Cause of Interruption, Number of Customer Interruptions that occurred as a result of the Cause of Interruption, and the Number of customer-hours of Interruptions that occurred as a result of the Cause of Interruption	Yes	Exhibit 1B, Tab 2, Schedule 4
22	Explanation for any under-performance vs 5 year average and actions taken	Yes	Exhibit 2A, Tab 7, Schedule 1 and 2
22	Distributors may propose SAIDI and SAIFI benchmarks different than 5 year average; provide rationale	Yes	Exhibit 1B, Tab 2, Schedule 2
22	Completed Appendix 2-G	Yes	Exhibit 1B, Tab 2, Schedule 5
Ch 5 p6	Where applicable, explanation for section headings other than Chapter 5 headings; cross reference table	Yes	Exhibit 2B, Section A2
Ch 5 p7-8	Distribution System Plan Overview - key elements, sources of cost savings, period covered, vintage of information on investment drivers, changes to asset management process since last DSP filing, dependencies	Yes	Exhibit 2B, Section A
Ch 5 p8-9	Coordinated Planning with 3rd parties - description of consultations - deliverables of the Regional Planning Process, or status of deliverables - IESO letter in relation to REG investments (Ch 5 p9) and Dx response letter	Yes	Exhibit 2B, Section B
Ch 5 p9-11	Performance Measurement - identify and define metrics and measures used to monitor DSP performance - summary of performance and trends over historical period. Must include SAIFI and SAIDI for all interruptions and all interruptions excluding loss of supply - explain how information has affected DSP	Yes	Exhibit 1B, Tab 2, Schedule 4 and Exhibit 2B, Section C
Ch 5 p11	Realized efficiencies due to smart meters - documented capital and operating efficiencies realized as a result of the deployment and operationalization of smart meters and related technologies. Both qualitative and quantitative descriptions should be provided	Yes	Exhibit 2B, Section E5.4
Ch5 p12	Asset Management Process Overview - description of AM objectives/corporate goals and how Dx ranks objectives for prioritizing investments	Yes	Exhibit 2B, Sections D1 and D3
Ch5 p12	Inputs/Outputs of the AM process and information flow for investments; flowchart recommended	Yes	Exhibit 2B, Sections D1 and D3
Ch 5 p13	Overview of Assets Managed - description of service area (including evolution of features in forecast period affecting DSP), - description of system configuration - service profile and condition by asset type (tables and/or figures) - date data compiled - assessment of degree the capacity of system assets is utilized	Yes	Exhibit 2B, Section D2
Ch 5 p13-14	Asset Lifecycle Optimization - description of asset lifecycle optimization policies and practices, including asset replacement and refurbishment, maintenance planning criteria and assumptions - description of asset life cycle risk management policies and practices, assessment methods and approaches to mitigation	Yes	Exhibit 2B, Section D3
Ch 5 p14-15	System Capability Assessment for REG - REG applications > 10 kW, number and MW of REG connections for forecast period, capacity of Dx to connect REG, connection constraints	Yes	Exhibit 2B, Section E3
Ch 5 p15	Capital Expenditure Plan Summary for significant projects and activities to be undertaken - capability to connect new load or Gx customers, total annual capex over forecast period by investment category, description of how AMP and Capex planning have affected capital expenditures for each category - list, description and total capital cost of material capital expenditures sorted by category (table recommended) - information related to Regional Planning Process (Needs Assessment Report, Regional Planning Status Letter, Regional Infrastructure Plan - as appropriate) - description of customer engagement - Dx expectations of system development over next 5 years - list, description and total capital cost of projects planned in response to customer preferences, to take advantage of technology based opportunities, to study innovative processes (table recommended)	Yes	Exhibit 2B, Sections E1 and E2

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Ch 5 p16-17	Capital Expenditure Planning Process Overview - description of capex planning objectives/criteria/assumptions, relationship with AM objectives, policy on consideration of non-distribution alternatives, processes used to identify projects in each investment category, customer feedback and impact on plan, method and criteria used to priorities REG investments	Yes	Exhibit 2B, Section E2
Ch 5 p17	Rate-Funded Activities to Defer Distribution Infrastructure -CDM programs that target distributor-specific peak demand reductions to address a local constraint of the distribution system -demand response programs to reduce peak demand in order to defer capital investment -programs to improve the efficiency of the distribution system and reduce distribution losses -energy storage programs whose primary purpose is to defer specific capital spending for the distribution system	Yes	Exhibit 4A, Tab 2, Schedule 9 and Exhibit 2B, Section E7.4
Ch 5 p18-19	Capital Expenditure Summary by Investment Category - completed Table 2 of Ch 5 for historical and forecast period, explanation of markedly different variances plan vs actual, explanation of markedly different variances year over year Table 2 of Ch 5 is provided in Excel format in Appendix 2-AB (must provide actual totals for historical years, as a minimum) - Must also complete Chapter 2 Appendix 2-AA, along with explanations of variances by project or category, the proposed accounting treatments, a statement should be provided that there are no expenditures for non-distribution activities in the applicant's budget	Yes	Exhibit 2B, Section E4 and Exhibit 2A, Tab 4, Schedules 2 and 3
Ch 5 p19	Justifying Capital Expenditures -filings must enable OEB to assess whether and how a distributor's DSP delivers value to customers, including by controlling costs in relation to its proposed investments through appropriate optimization, prioritization, and pacing of capital-related expenditures -distributors should also keep pace with technological changes and integrate cost-effective innovative projects and traditional planning needs such as load growth, asset condition and reliability	Yes	Exhibit 2B, Sections E2 and E5-E8
Ch5 p19-20	Overall Plan - comparative expenditures by category over historical period, forecast impact of system investment on O&M, drivers of investments by category, information related to Dx system capability assessment	Yes	Exhibit 2B, Sections A and E
Ch 5 p20-27	Material Investments - For each project that meets materiality threshold set in Ch 2 p5 - general information - total capital, customer attachments, dates, risks, variances, REG investments - evaluation criteria - may include: efficiency, customer value, reliability, etc. - category specific requirements for each project - system access, system renewal, system service, general plant (as applicable)	Yes	Exhibit 2B, Section E5-E8
EXHIBIT 3 - OPERATING REVENUE			
<i>Load and Revenue Forecasts</i>			
22	Explanation of causes, assumptions and adjustments for volume forecast. Economic assumptions and data sources for customer and load forecasts	Yes	Exhibit 3, Tab 1, Schedule 1 and Appendices
22	Explanation of weather normalization methodology	Yes	Exhibit 3, Tab 1, Schedule 1
22	Quantification of any impacts arising from the persistence of historical CDM programs as well as the forecasted impacts arising from new programs in the bridge and test years through the current 6-year CDM framework by customer class	Yes	Exhibit 3, Tab 1, Schedule 1
23	Completed Appendix 2-IB; the customer and load forecast for the test year must be entered on RRWF, Tab 10	Yes	Exhibit 3, Tab 1, Schedule 2
23 & 24	Multivariate Regression Model - rationale for choice, regression statistics, explanation of weather normalization methodology, sources of data for endogenous and exogenous variables, any binary variables used to either account for individual data points or to account for seasonal or cyclical trends or for discontinuities in the historical data, explanation of any specific adjustments made; data used in load forecast must be provided in Excel format, including derivation of constructed variables	Yes	Exhibit 3, Tab 1, Schedule 1 and Appendices
24	NAC Model - rationale for choice, data supporting NAC variables, description of accounting for CDM including licence conditions, discussion of weather normalization considerations	N/A	
24 & 25	CDM Adjustment - account for CDM in 2019 load forecast. Consider impact of persistence of historical CDM and impact of new programs. Adjustments may be required for IESO reported results which are full year impacts	Yes	Exhibit 3, Tab 1, Schedule 1
25	CDM savings for 2019 LRAMVA balance and adjustment to 2019 load forecast; data by customer class and for both kWh and, as applicable, kW. Provide rationale for level of CDM reductions in 2019 load forecast	Yes	Exhibit 3, Tab 1, Schedule 1
25	Completed Appendix 2-I	Yes	Toronto Hydro-specific CDM/LRAM calculation in place of Appendix 2-I at Exhibit 3, Tab 1, Schedule 1
<i>Accuracy of Load Forecast and Variance Analyses</i>			
25	Completed Appendix 2-IB	Yes	Exhibit 3, Tab 1, Schedule 1
25	For customer/connection counts - identification as to whether customer/connection count is shown in year end or average format, year-over-year variances in changes of customer/connection counts with explanation of major changes, explanations of bridge and test year forecasts by rate class, for last rebasing variance analysis between last OEB-approved and actuals with explanations for material differences	Yes	Exhibit 3, Tab 1, Schedule 1
25 & 26	For consumption and demand - explanation to support how kWh are converted to kW for applicable demand-billed classes, year-over-year variances in kWh and kW by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (should be done for both historical actuals against each other and historical weather-normalized actuals over time), explanations of the bridge and test year forecasts by rate class, variance analysis between the last OEB-approved and the actual and weather-normalized actual results	Yes	Exhibit 3, Tab 1, Schedule 1
26	For revenues - calculation of bridge year forecast of revenues at existing rates, calculation of test year forecasted revenues at existing and proposed rates, year-over-year variances in revenues comparing historical actuals and bridge and test year forecasts	Yes	Exhibit 3, Tab 1, Schedule 1
26	With respect to average consumption, for each rate class, distributors are to provide weather-actual and weather-normalized average annual consumption or demand per customer as applicable for the rate class for last OEB approved and historical, weather normalized average annual consumption or demand per customer for the bridge and test years, explanation of the net change in average consumption from last OEB-approved and actuals from historical, bridge and test years based on year-over-year variances and any apparent trends in data	Yes	Exhibit 3, Tab 1, Schedule 1
<i>Other Revenue</i>			
26 & 27	Completed Appendix 2-H	Yes	Exhibit 3, Tab 2, Schedule 2
27	Variance analysis - year over year, historical, bridge and test	Yes	Exhibit 3, Tab 2, Schedule 1
27	Any new proposed specific service charges, or proposed changes to rates or application of existing specific service charges	Yes	Exhibit 8, Tab 2, Schedule 1
27	Revenue from affiliate transactions, shared services, corporate cost allocation. For each affiliate transaction, identification of the service, the nature of the service provided to affiliate entities, accounts used to record the revenue and associated costs (Appendix 2-N)	Yes	Exhibit 4A, Tab 5, Schedule 2
28	Distributors must identify any discrete customer groups that may be materially impacted by changes to other rates and charges	N/A	
EXHIBIT 4 - OPERATING COSTS			
<i>Overview</i>			
28 & 29	Brief explanation of test year OM&A levels, cost drivers, significant changes, trends, inflation rate assumed, business environment changes	Yes	Exhibit 4A, Tab 1, Schedule 1 and Exhibit 4A, Tab 2
<i>Summary and Cost Driver Tables</i>			
29	Summary of recoverable OM&A expenses; Appendix 2-JA	Yes	Exhibit 4A, Tab 1, Schedule 2
29	Recoverable OM&A cost drivers; Appendix 2-JB	Yes	Exhibit 4A, Tab 1, Schedule 3
29	OM&A programs table; Appendix 2-JC	Yes	Exhibit 4A, Tab 1, Schedule 4
29	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	Yes	Exhibit 4A, Tab 1, Schedule 5

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29	Identification of change in OM&A in test year in relation to change in capitalized overhead.	Yes	Exhibit 4A, Tab 1, Schedule 1 and Appendix 2-D at Exhibit 2A, Tab 5, Schedule 2
29	OM&A variance analysis for test year with respect to bridge and historical years; Appendix 2-D	Yes	Exhibit 4A, Tab 1, Schedule 1; Appendix 2-D at Exhibit 2A, Tab 5, Schedule 2; and Exhibit 4A, Tab 2
Program Delivery Costs with Variance Analysis			
29 & 30	Completed Appendix 2-JC OM&A Programs Table - completed by program or major functions; include variance analysis limited to variances that are outliers, between test year and last OEB approved and most recent actuals, including an explanation for each significant change whether the change was within or outside the applicant's control and explanation of why	Yes	Exhibit 4A, Tab 1, Schedule 4 and Exhibit 4A, Tab 2
30	For each significant change within the applicant's control describe business decision that was made to manage the cost increase/decrease and the alternatives	Yes	Exhibit 4A, Tab 2
Workforce Planning and Employee Compensation			
30	Employee Compensation - completed Appendix 2-K	Yes	Exhibit 4A, Tab 4, Schedule 2
30	Description of previous and proposed workforce plans, including compensation strategy	Yes	Exhibit 4A, Tab 4, Schedules 3 and 4
30	Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to headcount and compensation. Explanation for all years includes: - year over year variances - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans, - relevant studies (e.g. compensation benchmarking)	Yes	Exhibit 4A, Tab 4, Schedules 3 to 6
30 & 31	Details of employee benefit programs including pensions for last OEB approved, historical, bridge and test; must agree with tax section	Yes	Exhibit 4A, Tab 4, Schedules 4 and 6
31	Most recent actuarial report on employee benefits, pension and OPEBs	Yes	Exhibit 4A, Tab 4, Schedule 6
31	Accounting method for pension and OPEBs; if cash method, sufficient supporting rationale. If proposing to change the basis in which pension and OPEB costs included in OM&A, quantification of impact of transition	Yes	Exhibit 4A, Tab 2, Schedule 20
Shared Services and Corporate Cost Allocation			
31	Identification of all shared services among affiliates and parent company; identification of the extent to which the applicant is a "virtual utility"	Yes	Exhibit 4A, Tab 5, Schedule 1
31 & 32	Allocation methodology for corporate and shared services, list of costs and allocators, including any third party review	Yes	Exhibit 4A, Tab 5, Schedule 1
32	Completed Appendix 2-N for service provided or received for historical, bridge and test; including reconciliation with revenue included in Other Revenue	Yes	Exhibit 4A, Tab 5, Schedule 2
32	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and most recent actual	Yes	Exhibit 4A, Tab 5, Schedule 1
32	Identification of any Board of Director costs for affiliates included in LDC costs	Yes	Exhibit 4A, Tab 5, Schedule 1
Non-Affiliate Services, One-Time Costs, Regulatory Costs			
32	Purchased Non-Affiliated Services - file a copy of procurement policy (signing authority, tendering process, non-affiliate service purchase compliance)	Yes	Exhibit 4A, Tab 3, Schedule 1
32	For material transactions that are not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	Yes	Exhibit 4A, Tab 3, Schedule 1
32 & 33	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test (or future years). If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided	Yes	Exhibit 4A, Tab 2, Schedule 20 addresses that there are no one-time costs, other than regulatory costs (below)
33	Regulatory costs - breakdown of actual and forecast, supporting information related to CoS application (e.g. legal fees, consultant fees), proposed recovery (i.e. amortized)? Completed Appendix 2-M	Yes	Exhibit 4A, Tab 2, Schedule 18, Appendix A
LEAP, Charitable and Political Donations			
33	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes	Yes	Exhibit 4A, Tab 2, Schedule 19
33	Detailed information for all contributions that are claimed for recovery	Yes	Exhibit 4A, Tab 2, Schedule 19
33	Charitable Donations - the applicant must confirm that no political contributions have been included for recovery	Yes	Exhibit 4A, Tab 2, Schedule 19
Depreciation, Amortization and Depletion			
34	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	Yes	Exhibit 4B, Tab 1, Schedule 1
34	Depreciation, Amortization and Depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base	Yes	Exhibit 4B, Tab 1, Schedule 1
34	Identification of any Asset Retirement Obligations and associated depreciation, accretion expense	Yes	Exhibit 4B, Tab 1, Schedule 1
34	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	Yes	Exhibit 4B, Tab 1, Schedule 1
34 & 35	Copy of depreciation/amortization policy, or equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Yes	Exhibit 4B, Tab 1, Schedule 1
35	Explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	Yes	Exhibit 4B, Tab 1, Schedule 1
35	For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes, including any changes subsequent to those made by January 1, 2013 - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA, detail differences in TUL from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB	Yes	Exhibit 4B, Tab 1, Schedule 1
PILs and Property Taxes			
36	Completed version of the PILs model (PDF and Excel); derivation of adjustments for historical, bridge, test years	Yes	Exhibit 4B, Tab 2, Schedule 2. Adjustments to OEB models documented in evidence
36	Supporting schedules and calculations identifying reconciling items	Yes	Exhibit 4B, Tab 2, Schedule 1 and 2
36	Most recent federal and provincial tax returns	Yes	Exhibit 4B, Tab 2, Schedule 3
36	Financial Statements included with tax returns if different from those filed with application	Yes	Exhibit 1C, Tab 4, Schedule 2
36	Calculation of Tax Credits; redact where required (filing of unredacted versions is not required)	Yes	Exhibit 4B, Tab 2, Schedule 1 and 2
36	Supporting schedules, calculations and explanations for other additions and deductions	Yes	Exhibit 4B, Tab 2, Schedule 2
36	Completion of the integrity checks in the PILs Model	Yes	Exhibit 4B, Tab 2, Schedule 1
36	Explanation of how taxes other than income taxes or PILS (e.g. property taxes) are derived	Yes	Exhibit 4B, Tab 2, Schedule 1
Non-recoverable and Disallowed Expenses			
36	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	N/A	
Conservation and Demand Management			

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37, 38 & 39	<p>LRAMVA - disposition of balance. Distributors must provide new LRAMVA Work Form in a working Excel file and provide the following:</p> <ul style="list-style-type: none"> - statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition - statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue - summary table with principal and carrying charges by rate class and resulting rate riders - statement providing the disposition period; rationale provided for disposing the balance in the LRAMVA if one or more classes do not generate significant rate riders - statement confirming LRAMVA reference amounts, rationale for the distributors circumstances if LRAMVA threshold not used - rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form) - statement confirming whether additional documentation was provided in support of projects that were not included in distributors final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable) - for OEB-approved programs prior to 2014, a submission of a third party report that provides a review and verification of the LRAM calculation including: confirmation of use of correct input assumptions and lost revenue calculations, participation amounts, net and gross impacts of each program (kW and kWh) by class by year, and verification of any carrying charges requested 	N/A	
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE			
<i>Capital Structure</i>			
40	Statement that LDC adopts OEB's guidelines for cost of capital and confirms that updates will be done. Alternatively - utility specific cost of capital with supporting evidence	Yes	Exhibit 5, Tab 1, Schedule 1
40	Completed Appendix 2-OA for last OEB approved and test year	Yes	Exhibit 5, Tab 1, Schedule 2
40	Completed Appendix 2-OB for historical, bridge and test years	Yes	Exhibit 5, Tab 1, Schedule 3
40	Explanation for any changes in capital structure	N/A	
<i>Cost of Capital (Return on Equity and Cost of Debt)</i>			
40	Calculation of cost for each capital component	Yes	Exhibit 5, Tab 1, Schedule 1
40	Profit or loss on redemption of debt	N/A	
40	Copies of promissory notes or other debt arrangements with affiliates	Yes	Exhibit 1C, Tab 4, Schedule 6
40	Explanation of debt rate for each existing debt instrument	Yes	Exhibit 5, Tab 1, Schedule 1
40	Forecast of new debt in bridge and test year - details including estimate of rate	Yes	Exhibit 5, Tab 1, Schedule 1
40	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	Yes	Exhibit 5, Tab 1, Schedule 1
41	Notional Debt - difference between actual debt thickness and deemed debt thickness attracts the weighted average cost of actual long-term debt rate (unless 100% equity financed)	N/A	
<i>Not-for-Profit Corporations</i>			
41	Not for Profit Corporations - evidence that excess revenue is used to build up operating and capital reserves	N/A	
41	Detailed calculation for test year revenue requirement based on its Reserve Requirement	N/A	
41	The proposed reserves and rationale for the need to establish each reserve, the time period of building up the reserves, and the procedure and policy of each reserve	N/A	
42	Description of the governance of the not-for-profit corporation	N/A	
42	If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	N/A	
EXHIBIT 6 - REVENUE DEFICIENCY/SUFFICIENCY			
42	Calculation of delivery-related Revenue Deficiency/Sufficiency (excluding cost of power and associated costs): net utility income, rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency/sufficiency, gross deficiency/sufficiency. Deficiency/sufficiency must also be net of other costs (e.g. LV costs, RSVAs, smart meter or MIST meter expenditures/revenues and other DVA balances).	Yes	Exhibit 6, Tab 1, Schedule 1
42 & 43	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	Yes	Exhibit 6, Tab 1, Schedule 1
43	Impacts of any changes in methodologies to deficiency/sufficiency	N/A	
<i>Revenue Requirement Work Form</i>			
43	RRWF - in PDF and Excel. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Yes	Exhibit 6, Tab 1, Schedule 2. Adjustments to OEB models documented in evidence.
43	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	N/A	
43	Completed Appendices 2-JA, 2-JB, and 2-JC	Yes	Exhibit 4A, Tab 1, Schedules 2, 3, 4
EXHIBIT 7 - COST ALLOCATION			
<i>Cost Allocation Study Requirements</i>			
44	Completed cost allocation study using the OEB-approved methodology or a comparable model must be filed reflecting future loads and costs and be supported by appropriate explanations and live Excel spreadsheets. Sheets 11 and 12 of the RRWF must also be completed. Live Excel version of 2017 cost allocation model will be filed (updated load profiles or scaled version of HONI CAIF). Model must be consistent with test year load forecast, changes to customer classes and load profiles.	Yes	Exhibit 7, Tab 1
44	Explanation provided if a distributor is unable to update its load profiles and confirm that it intends to put plans in place to update its load profiles the next time a cost allocation model is filed	N/A	
45	Description of weighting factors, and rationale for use of default values (if applicable)	Yes	Exhibit 7, Tab 1
45	Hard copy of sheets I-6, I-8, O-1 and O-2 (first page)	Yes	Exhibit 7, Tab 2
45 & 46	<p>Host Distributor only</p> <ul style="list-style-type: none"> - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF, Sheet 11 - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges); include in cost allocation study and RRWF, Sheet 11 - if embedded Dx billed as GS customer - include with the GS class in cost allocation model and Appendix 2-P. Provide cost of serving, load served, asset ownership information, distribution charges, appropriateness of rate class. File Appendix 2-Q. 	N/A	
46	Unmetered Loads (including Street Lighting) - Confirmation of communication with unmetered load customers when proposing changes to the level of the rates and charges or the introduction of new rates and charges	Yes	Exhibit 7, Tab 1, Schedule 1
46 & 47	microFIT - if the applicant believes that it has unique circumstances which would justify a certain rate, appropriate documentation must be provided	N/A	
47	Standby Rates - if seeking approval on final basis, provide evidence that affected customers have been advised. If seeking changes to standby charges, provide rationale and evidence that affected customer have been advised.	N/A	
47	New customer class or eliminated customer class - rationale and restatement of revenue requirement from previous CoS	N/A	
<i>Class Revenue Requirements</i>			

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48	To support a proposal to rebalance rates, the distributor must provide information on the revenue by class that would apply if all rates were changed by a uniform percentage. Ratios must be compared with the ratios that will result from the rates being proposed by the distributor.	N/A	
Revenue to Cost Ratios			
48	If R:C ratios outside deadband based on model - distributors must include cost allocation proposal to bring them within the OEB-approved ranges. In making any such adjustments, distributors should address potential mitigation measures if the impact of the adjustments on the rates of any particular class or classes is significant.	N/A	
49	If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters	N/A	
EXHIBIT 8 - RATE DESIGN			
50	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places	Yes	Toronto Hydro uses 2 decimal places for fixed charges, 4 decimal places for kVA based charges, and 5 decimal places for kWh based charges
Fixed Variable Proportion			
50	The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V with supporting info -Proposed F/V proportion with explanation for any changes (billing determinants from proposed load forecast) -Comparison between current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	Yes	Exhibit 8, Tab 1, Schedule 1
Rate Design Policy			
50 & 51	LDCs must propose changes to residential rates consistent with policy to transition to fully fixed monthly distribution service charge.	Yes	Exhibit 8, Tab 1, Schedule 1
51	Proposal follows approach set out in Tab 12 of RRWF	Yes	Exhibit 8, Tab 1, Schedule 1
51	If applicable, distributor with seasonal residential class must propose identical rate design treatment for such a class	N/A	
RTSRs			
51	Retail Transmission Service Rate Work Form - PDF and Excel	Yes	Exhibit 8, Tab 5, Schedule 1 with adjustments to OEB models documented in this evidence.
51	RTSR information must be consistent with working capital allowance calculation	Yes	Exhibit 8, Tab 5, Schedule 1
Retail Service Charges			
51 & 52	If proposing changes to Retail Service Charges or introduction of new rates and charges - evidence of consultation and notice	N/A	
Regulatory Charges			
52	Wholesale Market Service Rate - reflect current approved rate in application or justify otherwise	Yes	Exhibit 8, Tab 1 and 3
Specific Service Charges			
52 & 53	Specific Service Charge description/purpose/reason for new and revised SSC; calculations to support charges	Yes	Exhibit 8, Tab 2, Schedule 1
53	Identification in the Application Summary all proposed changes that will have a material impact on customers, including charges that may affect a discrete group.	Yes	Exhibit 1B, Tab 5, Schedule 1
53	Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions 2012-2015, bridge and test years. Whether these charges should be included on tariff sheet	Yes	Exhibit 8, Tab 2, Schedule 1
53	Ensure revenue from SSCs corresponds with Operating Revenue evidence	Yes	Exhibit 8, Tab 2 and Exhibit 3, Tab 2
Wireline Pole Attachment Charge			
53	LDC without a distributor-specific charge will charge the province-wide pole attachment charge of \$28.09 from September 1, 2018 to December 31, 2018. This charge will increase to \$43.63 effective January 1, 2019.	Yes	Exhibit 8, Tab 2, Schedule 1 addresses Toronto Hydro's adoption of the new province-wide pole attachment charge
54	Record the excess incremental revenue as of September 1, 2018 until the effective date of its rebased rates in a new variance account related to pole attachment charge	N/A	
54 & 55	If an LDC chooses to apply for a custom charge, it must file a completed version of the OEB's Wireline Pole Attachment Work Form, and include the following information as part of their application: statement confirming the proposed distributor-specific wireline pole attachment charge; statement discussing the main cost drivers, including rationale; a table summarizing key inputs in the rate calculation, and a statement confirming the RRR data and pre-tax weighted cost of capital are consistent; confirmation of the total number of poles and joint use poles in the rate calculation, and a table outlining the rate of pole replacements and percentage of poles depreciated over the past 5 years; confirmation of the number of attaches that are specific to the distributor's service territory, a description of the types of poles and discussion of contractual arrangements with other entities that affect the number of attachments, including overhanging attachments; explanation of changes to the power deduction factor, must complete Tab 4-A and explain methodology, LDCs should provide supporting data and analysis, as applicable; explanation of changes to the hybrid equal sharing allocation rate; explanation of changes to the allocation factor of pole maintenance, Table 8 in Tab 4 must be completed; description of activities performed by the distributor to directly accommodate third party attaches, should include discussion of methodology, costs and data sources to calculate each component of direct costs, detailed calculations of total administration and LOP costs, including staff time and labour rates, as applicable	N/A	
Low Voltage Service Rates			
55	Forecast of LV cost, sum of host distributors charges	N/A	
55	Low Voltage Cost (historical, bridge, test), variances and explanations for substantive changes	N/A	
55	Support for forecast LV, e.g. Hydro One Sub-Transmission charges	N/A	
55	Allocation of LV cost to customer classes (typically proportional to Tx connection revenue)	N/A	
55	Proposed LV rates by customer class	N/A	
Smart Meter Entity Charge			
55	Distributor must follow accounting guidance provided on March 23, 2018	Yes	Exhibit 8, Tab 1, Schedule 1
Loss Factors			
55	Proposed SFLF and Total Loss Factor for test year	Yes	Exhibit 8, Tab 1, Schedule 1
56	Statement as to whether LDC is embedded including whether fully or partially	Yes	Exhibit 8, Tab 1, Schedule 1
56	Study of losses if required by previous decision	Yes	Exhibit 8, Tab 4, Schedule 2
56	3-5 years of historical loss factor data - Completed Appendix 2-R	Yes	Exhibit 8, Tab 4, Schedule 1
56	If proposed loss factor >5%, explanation and action plan to reduce losses going forward	N/A	
56	Explanation of SFLF if not standard	N/A	
Tariff of Rates and Charges			
56	Current and proposed Tariff of Rates and Charges filed in the Tariff Schedule/Bill Impacts Model - each change must be explained and supported in the appropriate section of the application	Yes	Exhibit 8, Tab 3, Schedule 1 and 2
56	Explanation of changes to terms and conditions of service if changes affect application of rates	N/A	
Revenue Reconciliation			
56	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)	Yes	Exhibit 6, Tab 2, Schedule 2
56 & 57	Completed RRWF - Sheet 13 - rates and charges entered on this sheet should be rounded to the same decimal places as tariff	Yes	Exhibit 6, Tab 2, Schedule 2

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Bill Impact Information			
57	Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)	Yes	Exhibit 8, Tabs 3 and 6
57	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant	Yes	Exhibit 8, Tab 6, Schedule 1
57	Rates and charges input in the tariff schedule and Bill Impacts Model rounded to the decimal places as shown on the existing tariff	Yes	Exhibit 8, Tab 6, Schedule 3 and 6
57	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh, residential at the lowest 10th percentile and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory.	Yes	Exhibit 8, Tab 6, Schedule 1
57	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation	Yes	Exhibit 8, Tab 6, Schedule 1
Rate Mitigation			
58	Evidence showing that the monthly service charge would not rise by more than \$4 per year due only to the rate design change, and that the total bill impact, reflecting all proposed changes in the application, will not exceed 10%. If either of these criteria is not met, some form of mitigation may be required (i.e. extending transition period).	Yes	Exhibit 8, Tab 1, Schedule 1 and Exhibit 6, Tab 1, Schedule 2
58	Evaluation of bill impact for residential customer at 10th consumption percentile. Describe methodology for determination of 10th consumption percentile. File mitigation plan for whole residential class if impact >10% for these customers.	Yes	Exhibit 8, Tab 1, Schedule 1 and Exhibit 6, Tab 1, Schedule 2
59	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification, revised impact calculation. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed	N/A	
59	Rate Harmonization Plans, if applicable - including impact analysis	N/A	
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS			
60	List of all outstanding DVA and sub-accounts; provide description of DVAs that were used differently than as described in the APH	Yes	Exhibit 9, Tab 1, Schedule 1
60	Completed DVA continuity schedule for period following last disposition to present - live Excel format	Yes	Exhibit 9, Tab 2, Schedule 1
60	Confirm use of interest rates established by the OEB by month or by quarter for each year	Yes	Exhibit 9, Tab 1, Schedule 1
60	Explanation if account balances in continuity schedule differs from trial balance in RRR and AFS	Yes	Exhibit 9, Tab 2, Schedule 1
60	Identification of Group 2 accounts that will continue/discontinue going forward, with explanation	Yes	Exhibit 9, Tab 1, Schedule 1
60	Statement as to any new accounts, and justification.	Yes	Exhibit 9, Tab 1, Schedule 1
60 & 61	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis; explanation, amount of adjustment and supporting documents	N/A	
61	Breakdown of energy sales and cost of power by USoA - as reported in AFS mapped and reconciled to USoA. Provide explanation if making a profit or loss on commodity.	Yes	Exhibit 9, Tab 2, Schedule 2
61	Statement confirming that IESO GA charge is pro-rated into RPP and non-RPP; provide explanation if not pro-rated.	Yes	Exhibit 9, Tab 1, Schedule 1
Account 1575, IFRS-CGAAP Transitional PP&E Amounts			
61	1575 IFRS-CGAAP PP&E account - Account 1575 and 1576 can't be used interchangeably breakdown of balance, including explanation for each accounting change; Appendix 2-EA - listing and quantification of drivers - volumetric rate rider to clear 1575; separate rider must be on a fixed basis for the residential class; - rate of return component is to be applied to 1575 but not recorded in 1575 - statement confirming no carrying charges applied to 1575 - explanation for the basis of the proposed disposition period to clear Account 1575 rate rider - show the balance in DVA continuity schedule	N/A	
Retail Service Charges			
61 & 62	Retail Service Charges - material balance in 1518 or 1548 - confirm variances are incremental costs of providing retail services; identify drivers for balances - provide schedule identifying all revenues and expenses listed by USoA for 2013, actual/forecast for bridge and test year - state whether Article 490 of APH has been followed; explanation if not followed	N/A	
62	Retail Service Charges - zero balance in 1518 or 1548 - state whether Article 490 of APH has been followed; explanation if not followed	N/A	
Disposition of Deferral and Variance Accounts			
62	Identify all accounts for which LDC is seeking disposition; identify DVA for which LDC is not proposing disposition and the reasons why	Yes	Exhibit 9, Tab 1, Schedule 1
62	Statement whether DVA balances before forecasted interest match the last AFS; explain any variances	Yes	Exhibit 9, Tab 1, Schedule 1
62	Provide an explanation of variance > 5% between amounts proposed for disposition and amounts reported in RRR for each account.	N/A	
62	Provide explanations if variances are < 5% threshold if the variances in question relate to: (1) matters of principle (i.e. conformance with the APH or prior OEB decisions, and prior period adjustments); and/or, (2) the cumulative effect of immaterial differences over several accounts total to a material difference between what is proposed for disposition in total before forecasted interest and what is recorded in the RRR filings	N/A	
62	For any utility specific accounts requested for disposition, supporting evidence showing how balance is derived and relevant accounting order	Yes	Exhibit 9, Tab 1, Schedule 1
62	Disposition of residual balances for vintage Account 1595 are only done once - distributors expected to seek disposition of the balance a year after a rate rider's sunset date has expired. No further dispositions of these accounts are generally expected unless justified by the distributor	Yes	Exhibit 9, Tab 1, Schedule 1
62	Proposed mechanisms for disposition with all relevant calculations: allocation of each account (including rationale), billing determinants for recovery purposes in accordance with Rate Design Policy	Yes	Exhibit 9, Tab 1, Schedule 1
62	Rate riders where volumetric rider is \$0.0000 for one or more classes not included in the tariff for those classes	N/A	
63	Propose rate riders for recovery or refund of balances that are proposed for disposition. The default disposition period is one year; if the applicant is proposing an alternative recovery period must provide explanation.	Yes	Exhibit 9, Tab 1, Schedule 1
63	Establish separate rate riders to recover balances in the RSVA's from Market Participants who must not be allocated the RSVA balances related to charges for which the MP's settle directly with the IESO.	N/A	
63 & 64	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. - embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the DVA continuity schedule, applicants must indicate whether they serve any Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance. - The DVA continuity schedule will allocation the portion of Account 1580 sub-account CBR Class B allocated to customers who transitioned between Class A and Class B based on consumption levels	N/A	

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<i>Global Adjustment</i>			
64	Establishment of a separate rate rider included in the delivery component of the bill that would apply prospectively to Non-RPP Class B customers when clearing balances from the GA Variance Account.	N/A	
65	GA Analysis Workform in live Excel format- complete GA Analysis Workform; explain discrepancies	N/A	
65 & 66	Description of settlement process with IESO or host distributor, specify GA rate used for each rate class, itemize process for providing estimates and describe true-up process, details of method for estimating RPP and non-RPP consumption, treatment of embedded generation/distribution. If distributor uses the actual GA rate to bill non-RPP Class B customers, a proposal must be made to exclude these customer classes from the allocations of the balance of Account 1589 and the calculation of the resulting rate riders	N/A	
66	RPP Settlement True-Up - distributors to follow guidance in May 23, 2017 letter pertaining to the period that is being requested for disposition for Accounts 1588 and 1589	N/A	
66 & 67	Certification by the CEO, CFO or equivalent that distributor has robust processes and internal controls in place for the preparation, review, verification and oversight of account balances being proposed for disposition	N/A	
<i>Establishment of New Deferral and Variance Accounts</i>			
67	New DVA - information provided which addresses that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order.	Yes	Exhibit 9, Tab 1, Schedule 1

TOTAL "NO"

0

CERTIFICATION OF EVIDENCE

I, Amanda Klein, Executive Vice-President, Regulatory Affairs and General Counsel of Toronto Hydro-Electric System Limited ("Toronto Hydro"), hereby certify that the evidence filed in support of Toronto Hydro's 2020-2024 Custom Incentive Rate-setting Application (EB-2018-0165) is accurate, consistent and complete to the best of my knowledge.

This certification is given pursuant to the Ontario Energy Board's *Filing Requirements for Electricity Distribution Rate Applications* (issued July 12, 2018).

DATED this **15th** day of **August, 2018**.

A handwritten signature in black ink, appearing to read 'Amanda Klein', with a horizontal line drawn across the middle of the signature.

Amanda Klein

**Executive Vice President,
Regulatory Affairs and General
Counsel**

1 **GLOSSARY**

2 **“ACA”** refers to Toronto Hydro’s asset condition assessment.

3 **“Affiliate Relationships Code”** or **“ARC”** refers to the OEB’s Affiliate Relationships Code
4 for Electricity Distributors and Transmitters.

5 **“AFS”** refers to Toronto Hydro’s audited financial statements.

6 **“AFUDC”** refers to Allowance For Funds Used During Construction.

7 **“AIRC”** refers to Asbestos-Insulated Lead-Covered (cable).

8 **“AM”** refers to Asset Management.

9 **“APH”** refers to the OEB’s Accounting Procedures Handbook.

10 **“APUL”** refers to Assets Past Useful Life.

11 **“ARO”** refers to Asset Retirement Obligation.

12 **“ATS”** refers to Automatic Transfer Switches.

13 **“AWG”** refers to aluminum conductor steel reinforced assets.

14 **“BCE”** refers to business case evaluation.

15 **“BOMA”** refers to the Building Owners and Managers Association.

16 **“C&I”** refers to Commercial and Institutional customers.

17 **“CAF”** refers to Customer Action Form, a notice issued to a customer when any
18 deficiencies are found on customer-owned equipment or structures.

1 **“CAIDI”** refers to the Customer Average Interruption Duration Index and is a measure
2 (in hours) of the average duration of interruptions experienced by customers, not
3 including MED. CAIDI represents the quotient obtained by dividing SAIDI by SAIFI.

4 **“Capital Expenditures”** or **“Capex”** refers to expenditures relating to property, plant and
5 equipment and intangible assets.

6 **“CC&B”** refers to the Customer Care & Billing system, Toronto Hydro’s main customer
7 care interface used for billing and customer information.

8 **“CDM”** refers to conservation and demand management.

9 **“CGAAP”** refers to Canadian Generally Accepted Accounting Principles.

10 **“CHI”** refers to Customer Hours Interrupted.

11 **“CHP”** refers to Combined Heat and Power generation.

12 **“CI”** refers to Customer Interruptions.

13 **“CIR”** or **“Custom IR”** refers to Custom Incentive Rate-setting.

14 **“CIS”** refers to customer information system. Toronto Hydro’s current CIS is the CC&B.

15 **“City”** refers to the City of Toronto.

16 **“CNAIM”** refers to the Common Network Asset Indices Methodology adopted by
17 Toronto Hydro for asset condition assessment.

18 **“CPCI”** or **“Custom PCI”** refers to Custom Price Cap Index.

19 **“CPCP”** refers to a Certified Power Cable Person.

- 1 **“CPLP”** refers to a Certified Power Line Person
- 2 **“CRD”** refers to Compact Radial Distribution assets.
- 3 **“CSMUR”** refers to the Competitive Sector Multi-Unit Residential rate class.
- 4 **“CUPE One” or “CUPE”** refers to the Canadian Union of Public Employees, Local One
- 5 **“CWIP”** refers to Construction Work In Progress.
- 6 **“DG”** refers to distributed generation.
- 7 **“Distribution System Code” or “DSC”** refers to the OEB’s Distribution System Code.
- 8 **“DMS”** refers to Toronto Hydro’s Distribution Management System.
- 9 **“DR”** refers to Demand Response.
- 10 **“DSP”** refers to Distribution System Plan.
- 11 **“DST”** refers to Distribution System Technologist.
- 12 **“DVA”** refers to Deferral and Variance Accounts.
- 13 **“EDS”** refers to the OEB’s Electricity Distributor Scorecard.
- 14 **“EHS”** refers to Environment, Health, and Safety.
- 15 **“EHSMS”** refers to the Environmental, Health, and Safety Management System.
- 16 **“Electricity Act”** refers to the *Electricity Act, 1998*, S.O. 1998, c. 15, Sched. A (Ontario),
17 as amended.
- 18 **“EMS”** refers to emergency management services (i.e. police, fire, and ambulance).

- 1 **“ERM”** refers to Enterprise Risk Management.
- 2 **“ERP”** refers to an Enterprise Resource Planning system.
- 3 **“ESA”** refers to the Electrical Safety Authority.
- 4 **“ESQR”** refers to Electricity Service Quality Requirements as mandated by the
5 OEB’s Distribution System Code.
- 6 **“EUSR”** refers to the Electrical Utilities Safety Rules.
- 7 **“EV”** refers to Electric Vehicle.
- 8 **“FESI”** refers to Feeders Experiencing Sustained Interruptions.
- 9 **“Filing Requirements”** refers to Chapters 1, 2 and 5 of the OEB Filing Requirements for
10 Electricity Distribution Rate Applications issued July 12, 2018.
- 11 **“FIM”** refers to Toronto Hydro’s Feeder Investment Model.
- 12 **“FTE”** refers to full-time equivalent.
- 13 **“GEA”** or **“Green Energy Act”** refers to the *Green Energy and Green Economy Act, 2009*,
14 S.O. 2009, C. 12 (Ontario), as amended.
- 15 **“GEAR”** refers to the Geospatially Enabled Asset Registry, a geospatial information
16 system used by Toronto Hydro that provides a graphic representation of distribution
17 assets and their relationship to other assets within Toronto Hydro’s network.
- 18 **“GIS”** refers to the Geographical Information System.

- 1 **“GWh”** refers to a gigawatt-hour, a standard unit for measuring electrical energy
2 produced or consumed over time. One GWh is the amount of electricity consumed by
3 one million kWh.
- 4 **“HR”** refers to Human Resources.
- 5 **“HST”** refers to Harmonized Sales Tax.
- 6 **“HV”** refers to High Voltage.
- 7 **“HVAC”** refers to Heating, Ventilation, and Air-Conditioning.
- 8 **“Hydro One”** or **“HONI”** refers to Hydro One Networks Inc.
- 9 **“HI”** refers to Health Index.
- 10 **“IAS”** refers to International Accounting Standards.
- 11 **“IEEE”** refers to the Institute of Electrical and Electronic Engineers Inc.
- 12 **“IESO”** refers to the Independent Electricity System Operator.
- 13 **“IFRS”** refers to the International Financial Reporting Standards.
- 14 **“IPPR”** refers to Toronto Hydro’s Investment Planning and Portfolio Reporting (process).
- 15 **“IRRP”** refers to the Integrated Regional Resource Plan.
- 16 **“ISA”** refers to an in-service addition of assets to the utility’s rate base.
- 17 **“IT”** refers to Information Technology.
- 18 **“ITIS”** refers to the Interruption Tracking Information System.

- 1 **“IVR”** refers to the Interactive Voice Response technology that assists customers with
2 their account management enquiries by providing updated account balances, payment
3 option information, bill amount predictors and other related tools.
- 4 **“Key Accounts”** refers to large customers with average peak loads over 1 MW.
- 5 **“kW”** refers to a kilowatt, a common measure of electrical power equal to 1,000 Watts.
- 6 **“kWh”** refers to a kilowatt-hour, a standard unit for measuring electrical energy
7 produced or consumed over time. One kWh is the amount of electricity consumed by
8 ten 100 Watt light bulbs burning for one hour.
- 9 **“LCA”** refers to a Life Cycle Analysis.
- 10 **“LDC”** refers to Local Distribution Company.
- 11 **“LEAP”** refers to the financial assistance portion of the OEB’s Low-Income Energy
12 Assistance Program.
- 13 **“LoS”** refers to Loss of Supply.
- 14 **“LRAM”** refers to the Lost Revenue Adjustment Mechanism.
- 15 **“LRAMVA”** refers to the Lost Revenue Adjustment Mechanism Variance Account.
- 16 **“LRT”** refers to Light Rail Transit.
- 17 **“LTEP”** refers to the Ontario Long-Term Energy Plan.
- 18 **“LV”** refers to Low Voltage.
- 19 **“MAIFI”** refers to the Momentary Average Interruption Frequency Index.

- 1 **“MCR”** refers to the City of Toronto’s Municipal Consent Requirements for the
2 Installation of Plant Within City of Toronto Streets.
- 3 **“MED”** refers to major event days as defined by Institute of Electrical & Electronic
4 Engineers Inc. specification 1366.
- 5 **“mIFRS”** or **“MIFRS”** refers to Modified IFRS.
- 6 **“MS”** refers to Municipal Station, a station within the distribution system which is
7 supplied by feeders at 27.6 kV or 13.8 kV and steps down voltage to 13.8 kV or 4.16 kV.
- 8 **“MW”** refers to megawatt, a common measure of electrical power equal to one million
9 watts.
- 10 **“NBV”** refers to Net Book Value.
- 11 **“NERC”** refers to the North American Electric Reliability Corporation.
- 12 **“OCCP”** refers to the Operational Centers Consolidation Program.
- 13 **“OEB”** refers to the Ontario Energy Board.
- 14 **“OEM”** refers to the Original Equipment Manufacturer.
- 15 **“OHSA”** refers to the *Occupational Health and Safety Act*, R.S.O. 1990, c. O.1.
- 16 **“OM&A”** refers to Operations, Maintenance, and Administration.
- 17 **“OMERS”** refers to the Ontario Municipal Employees Retirement System, a multi-
18 employer, contributory, defined benefit pension plan established in 1962 by the
19 Province for employees of municipalities, local boards and school boards in Ontario.

- 1 **"OMS"** refers to Toronto Hydro's Outage Management System.
- 2 **"OPA"** refers to the Ontario Power Authority.
- 3 **"OPEBs"** refers to Other Post-Employment Benefits.
- 4 **"OSC"** refers to the Ontario Securities Commission.
- 5 **"OTO"** refers to Orders to Operate.
- 6 **"PCB"** refers to polychlorinated bi-phenyl.
- 7 **"PILC"** refers to Paper-Insulated Lead-Covered (cable).
- 8 **"PILs"** refers to the Payment In Lieu of Corporate Taxes.
- 9 **"PP&E"** refers to Property, Plant, and Equipment.
- 10 **"PPE"** refers to Personal Protective Equipment.
- 11 **"PSC"** refers to Power System Controller.
- 12 **"PSE"** refers to Power System Engineering Inc.
- 13 **"PWU"** refers to Power Workers' Union.
- 14 **"RCM"** refers to Reliability Centered Maintenance.
- 15 **"REI"** refers to Renewable Improvements.
- 16 **"REG"** refers to Renewable Energy Generation.
- 17 **"RFP"** refers to Request for Proposal.

1 **“RIP”** refers to a Regional Infrastructure Plan.

2 **“ROE”** refers to Return on Equity.

3 **“RPB”** refers to Reverse Power Breaker.

4 **“RRF”** or **“RRFE”** refers to the OEB’s policy for a Renewed Regulatory Framework for
5 Electricity Distributors.

6 **“RRR”** refers to the OEB’s Reporting & Record Keeping Requirements.

7 **“RTU”** refers to a Remote Terminal Unit.

8 **“SAIDI”** refers to the System Average Interruption Duration Index and is a measure (in
9 hours) of the annual system average interruption duration for customers served, not
10 including MED. SAIDI represents the quotient obtained by dividing the total customer
11 hours of interruptions longer than one minute by the number of customers served.

12 **“SAIFI”** refers to the System Average Interruption Frequency Index and is a measure of
13 the frequency of service interruptions for customers served, not including MED. SAIFI
14 represents the quotient obtained by dividing the total number of customer
15 interruptions longer than one minute by the number of customers served.

16 **“SCADA”** refers to Supervisory Control and Data Acquisition.

17 **“Society”** refers to the Society of Professional Engineers.

18 **“SSS”** refers to the OEB Standard Supply Service Code for Electricity Distributors.

19 **“Toronto Hydro”** refers to Toronto Hydro-Electric System Limited.

20 **“TOU”** refers to Time of Use billing practices

- 1 **“TRIF”** refers to Total Recordable Injury Frequency.
- 2 **“TS”** refers to Transformer Station, a point of power supply from the Hydro One
3 transmission system that steps down supply voltage from 230 kV or 115 kV to 27.6 kV or
4 13.8 kV.
- 5 **“TTC”** refers to Toronto Transit Commission.
- 6 **“URD”** refers to Underground Residential Distribution.
- 7 **“USGAAP”** refers to United States Generally Accepted Accounting Principles.
- 8 **“USL”** refers to the Unmetered Scattered Load rate class.
- 9 **“USofA”** refers to the Uniform System of Accounts set out in the Accounting Procedures
10 Handbook.
- 11 **“Watt”** or **“W”** refers to a common measure of electrical power. One Watt equals the
12 power used when one ampere of current flows through an electrical circuit with a
13 potential of one volt.
- 14 **“WCA”** refers to the Working Capital Allowance.
- 15 **“WMS”** refers to the Warehouse Management System.
- 16 **“WSIB”** refers to the Workplace Safety and Insurance Board.
- 17 **“XLPE”** refers to Cross-Linked Polyethylene

DISCLAIMER

The information in these materials is provided to the OEB for the purposes of Toronto Hydro's electricity distribution rates application pursuant to the OEB's Custom Incentive Rate-Setting framework (the "Application"). Toronto Hydro does not warrant the accuracy, reliability, completeness, or timeliness of the information and undertakes no obligation to revise or update these materials, except as required for purposes of providing new information that represents a material change to the evidentiary record in the Application before the OEB. Toronto Hydro (including its directors, officers, employees, agents, and subcontractors) hereby waives any and all liability for damages of whatever kind and nature which may occur or be suffered as a result of the use of these materials or reliance on the information therein.

These materials may also contain forward-looking information within the meaning of applicable securities laws in Canada ("Forward-Looking Information"). The purpose of the Forward-Looking Information is to provide Toronto Hydro's expectations and future operational, capital and revenue requirements for 2020 through 2024, and may not be appropriate for other purposes. All Forward-Looking Information is given pursuant to the "safe harbour" provisions of applicable Canadian securities legislation. All information, other than statements of historical fact, which address activities, events or developments that we expect or anticipate may or will occur in the future, are Forward-Looking Information. The words "aims", "anticipates", "believes", "budgets", "commits", "can", "could", "estimates", "expects", "focus", "forecasts", "future", "intends", "may", "might", "plans", "propose", "projects", "schedule", "seek", "should", "strives", "trend", "will", "would", "objective", "outlook" or the negative or other variations of these words or other similar words or expressions are often intended to

1 identify Forward-Looking Information, although not all Forward-Looking Information
2 contains these identifying words.

3
4 The Forward-Looking Information reflects the current beliefs of, and is based on
5 information currently available to, Toronto Hydro's management. The Forward-Looking
6 Information in these materials includes, but is not limited to, statements regarding
7 Toronto Hydro's future results and performance, as well as expected nature, timing and
8 cost of capital and operational programs. The statements that make up the Forward-
9 Looking Information are based on estimates and assumptions made by the utility's
10 management in light of past experience and perception of historical trends, current
11 conditions and expected future developments, as well as other factors that
12 management believes to be reasonable in the circumstances, including, but not limited
13 to, expected load and customer growth, externally driven plant relocation requests,
14 changes in funding requirements, no unforeseen delays and costs in capital projects, no
15 unforeseen changes in the legislative and operating framework for electricity
16 distribution in Ontario, the receipt of applicable regulatory approvals and requested
17 rate orders, no unexpected delays in obtaining required approvals, the receipt of
18 applicable IESO approvals, the ability of the utility to obtain and retain qualified staff,
19 equipment and services in a timely and cost efficient manner, no unfavourable changes
20 in government regulation, the level of interest rates and Toronto Hydro's ability to
21 borrow, and all other assumptions regarding general business and economic conditions.

22
23 The Forward-Looking Information is subject to risks, uncertainties and other factors that
24 could cause actual results to differ materially from historical results or results
25 anticipated by the Forward-Looking Information. The factors which could cause results
26 or events to differ from current expectations include, but are not limited to, risks

1 associated with the rate of deterioration of Toronto Hydro's assets; risks associated with
2 execution of Toronto Hydro's capital and maintenance programs necessary to maintain
3 the performance of our aging distribution assets and make required infrastructure
4 improvements; risks associated with capital projects; risks associated with electricity
5 industry regulatory developments and other governmental policy changes; risks
6 associated with the timing and results of regulatory decisions regarding Toronto Hydro's
7 revenue requirements, cost recovery and rates; risks associated with information
8 system security and with maintaining complex information technology systems; risks
9 associated with the possibility that advances in technology may compete with Toronto
10 Hydro by affecting energy consumption levels and, as a result, customer demand for
11 Toronto Hydro's services, risk to Toronto Hydro's facilities and operations posed by
12 unexpected weather conditions caused by climate change and other factors, terrorism
13 and pandemics; risks related to Toronto Hydro's work force demographic and its
14 potential inability to attract, train and retain skilled employees; risks associated with
15 possible labour disputes and Toronto Hydro's ability to negotiate appropriate collective
16 agreements; unexpected increases or decreases in load and customer growth, and
17 legislative, judicial or regulatory developments that could affect Toronto Hydro's ability
18 to meet the goals set out in this application. Toronto Hydro cautions that this list of
19 factors is not exclusive.

20

21 All Forward-Looking Information in these materials is qualified in its entirety by the
22 above cautionary statements, except as required by law, or by the OEB for the purposes
23 of the Application.