

Andrew J. Sasso
Director, Regulatory Affairs
Toronto Hydro-Electric System Limited
14 Carlton Street
Toronto, ON M5B 1K5

Telephone: 416.542.7834
Facsimile: 416.542.3024
regulatoryaffairs@torontohydro.com
www.torontohydro.com



June 24, 2019

Ms. Kirsten Walli
Board Secretary
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th floor
Toronto, ON M4P 1E4

Dear Ms. Walli:

**Re: EB File No. EB-2018-0165, Toronto Hydro-Electric System Limited ("Toronto Hydro")
Custom Incentive Rate-setting ("Custom IR") Application for 2020-2024 Electricity Distribution
Rates and Charges – Evidence Table of Concordance**

Appended to this letter is a table of concordance for Toronto Hydro's Application and Evidence and Interrogatory Responses. The purpose of this filing is to list in one document, for ease of reference, all pieces of evidence where Toronto Hydro made revisions after the original filing. Toronto Hydro is not filing any new evidence or information.

Pursuant to the OEB's *Rules of Practice and Procedure*, all revised documents listed in the table of concordance are provided in blue paper, and marked by /C to indicate the parts revised.

Please contact me directly if you have any questions or concerns.

Respectfully,

A handwritten signature in blue ink that reads "Andrew J. Sasso".

Andrew J. Sasso
Director, Regulatory Affairs
Toronto Hydro-Electric System Limited

cc: Lawrie Gluck, OEB Case Manager
Michael Miller, OEB Counsel
Parties of Record
Amanda Klein, Toronto Hydro
Daliana Coban, Toronto Hydro
Charles Keizer, Torys LLP

Appendix A: Table of Concordance (June 24, 2019), Toronto Hydro 2020-2024 Custom IR Application, OEB File No. EB-2018-0165

Pre-Filed Evidence: Exhibits 1A-9 (filed August 15, 2018)

Evidence	Revised Evidence	Numerical Differences
<p>Table of Contents (Exhibit 1A, Tab 1, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018</p>	<p>Updated the Table of Contents to reflect the evidence updates submitted on September 14, 2018.</p>	N/A
<p>Electricity Distributor Scorecard and 2015-2019 Distribution System Plan Performance Measures (Exhibit 1B, Tab 2, Schedule 2) Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised the Serious Electrical Incident Index measure of Rate of incidents per 1,000 km of line.</p>	<p>"Toronto Hydro has surpassed the distributor targets, with only one reporting incident in the three years, which results in a ratio of 0.070 0.035 incidents per 1,000 km of line for 2017."</p>
<p>Customer Summary (Exhibit 1B, Tab 3, Schedule 3) Filed: August 15, 2018 Revised: August 22, 2018</p>	<p>Revised the Customer Summary to clarify under the section "Costs of the Plan" that the average annual increase in distribution rates refers to the average increase <i>per month</i>.</p>	N/A
<p>Letters of Comment Responses (Exhibit 1B, Tab 3, Schedule 5) Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised to include letters of comment filed with the OEB and Toronto Hydro's responses.</p>	N/A

<p>Rate Framework (Exhibit 1B, Tab 4, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018</p>	<p>Revised the Rate Framework evidence to describe the Earnings Sharing Mechanism that Toronto Hydro proposes to continue in 2020-2024</p>	<p>N/A</p>												
<p>Rate Base Overview (Exhibit 2A, Tab 1, Schedule 1) Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised the Gross and Net Property, Plant and Equipment (“PP&E”), the Fixed Asset Continuity Schedules, the Gross Assets Breakdown by USoA, and the Summary of Depreciation Expense to show Customer Specific Energy Storage Systems as being recovered under Contributions and Grants, consistent with Toronto Hydro response to undertaking JTC3.1.</p>	<p>The numerical differences cannot be summarized in this table. Please refer to the updated schedules.</p>												
<p>OEB Appendix 2-BA: Fixed Asset Continuity Schedule – MIFRS (Exhibit 2A, Tab 1, Schedule 2) Filed: August 15, 2018 Revised: April 30, 2019</p>														
<p>Gross Assets Breakdown by Major Plant Account (Exhibit 2A, Tab 2, Schedule 1, Appendix A) Filed: August 15, 2018 Revised: April 30, 2019</p>														
<p>Capital Expenditure Summary (Exhibit 2B, Section E4) Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised Table 2, Costs and Gains Associated with the OCCP Program, to correct a drafting error and align with the information in Exhibit 9, Tab 1, Schedule 1.</p>	<table><tr><th colspan="4">Table 2: Costs and Gains Associated with the OCCP Program</th></tr><tr><th></th><th>Planned</th><th>Actual</th><th>Variance</th></tr><tr><td>Net gain from Sale</td><td>\$72.5M</td><td>\$133.9M \$142.2M</td><td>\$61.4M \$69.7M</td></tr></table>	Table 2: Costs and Gains Associated with the OCCP Program					Planned	Actual	Variance	Net gain from Sale	\$72.5M	\$133.9M \$142.2M	\$61.4M \$69.7M
Table 2: Costs and Gains Associated with the OCCP Program														
	Planned	Actual	Variance											
Net gain from Sale	\$72.5M	\$133.9M \$142.2M	\$61.4M \$69.7M											

Underground System Renewal – Downtown (Exhibit 2B, Section E6.3) Filed: August 15, 2018 Revised: April 30, 2019	Revised the forecast volumes of lead based cables to be replaced over the 2020-2024 period.	Due to the size of the information, the numerical differences cannot be summarized for the purposes of this table. Please refer to the updated schedule.									
Stations Expansion (Exhibit 2B, Section E7.4) Filed: August 15, 2018 Revised: April 30, 2019	Revised sentence re Toronto Hydro’s capital contribution to Hydro One for the Horner TS Expansion to correct a drafting error.	“Toronto Hydro plans to make a capital contribution to Hydro One of \$41 \$34.4 million over the 2020-2024 period for a large-scale expansion project at Horner TS.”									
OEB Appendix 2-M: Regulatory Cost Schedule (Exhibit 4A, Tab 2, Schedule 18, Appendix A) Filed: August 15, 2018 Revised: January 21, 2019	Revised the Regulatory Cost Schedule to correct the drafting errors as noted in the response to interrogatory 4A-Staff-122.	<table border="1"> <thead> <tr> <th><u>Regulatory Cost Category</u></th><th><u>Last Rebasing Year (2015 Actual)</u></th><th><u>2020 Test Year</u></th></tr> </thead> <tbody> <tr> <td>Legal costs</td><td>\$2,773,742 \$1,842,785</td><td>\$3,522,100 \$3,055,015</td></tr> <tr> <td>Consultants’ costs</td><td>\$1,842,785 \$2,773,742</td><td>\$3,055,015 \$3,522,100</td></tr> </tbody> </table>	<u>Regulatory Cost Category</u>	<u>Last Rebasing Year (2015 Actual)</u>	<u>2020 Test Year</u>	Legal costs	\$2,773,742 \$1,842,785	\$3,522,100 \$3,055,015	Consultants’ costs	\$1,842,785 \$2,773,742	\$3,055,015 \$3,522,100
<u>Regulatory Cost Category</u>	<u>Last Rebasing Year (2015 Actual)</u>	<u>2020 Test Year</u>									
Legal costs	\$2,773,742 \$1,842,785	\$3,522,100 \$3,055,015									
Consultants’ costs	\$1,842,785 \$2,773,742	\$3,055,015 \$3,522,100									
Depreciation and Amortization (Exhibit 4B, Tab 1, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018	Revised the discussion in Exhibit 4B, Tab 1, Schedule 1 to align with Appendix 2-BB that Toronto Hydro submitted on September 14, 2018.	N/A									

<p>Summary of Depreciation Expense (Exhibit 4B, Tab 1, Schedule 1, Appendix A)</p> <p>Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised the Gross and Net Property, Plant and Equipment (“PP&E”), the Fixed Asset Continuity Schedules, the Gross Assets Breakdown by USoA, and the Summary of Depreciation Expense to show Customer Specific Energy Storage Systems as being recovered under Contributions and Grants, consistent with Toronto Hydro response to undertaking JTC3.1.</p>	<p>The numerical differences cannot be summarized in this table. Please refer to the updated schedules.</p>
<p>OEB Appendix 2-C: Depreciation and Amortization Expense (Exhibit 4B, Tab 1, Schedule 1, Appendix B)</p> <p>Filed: August 15, 2018 Revised: April 30, 2019</p>	<p>Revised the Depreciation and Amortization Expense tables to correct errors related to ICM asset transfers and derecognition.</p>	<p>Due to the size of the Depreciation and Amortization Expense tables, the numerical differences cannot be summarized for the purposes of this table. Please refer to the updated schedule.</p>
<p>2023 Revenue Requirement Workform (Exhibit 6, Tab 1, Schedule 5)</p> <p>Filed: August 15, 2018 Revised: September 14, 2018</p>	<p>Revised the workform to correct a summation error.</p>	<p>The numerical differences cannot be summarized in this table. Please refer to the updated workform.</p>
<p>Cost Allocation Model (Exhibit 7, Tab 1, Schedule 3)</p> <p>Filed: August 15, 2018 Revised: September 14, 2018</p>	<p>Revised the Cost Allocation Model to correct reference errors in the original filing.</p>	<p>The numerical differences cannot be summarized in this table. Please refer to the updated tables.</p>

Specific Service Charges (Exhibit 8, Tab 2, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018	Revised the discussion in Exhibit 8, Tab 2, Schedule 1 to align with Toronto Hydro's confirmation that it is not required to file a completed Pole Attachment Workform for a utility-specific rate.	N/A
Deferral and Variance Accounts (Exhibit 9, Tab 1, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018	Revised the Deferral and Variance Accounts evidence to include a request and rationale to continue certain Group 2 accounts.	N/A
Rate Riders Development (Exhibit 9, Tab 3, Schedule 1) Filed: August 15, 2018 Revised: September 14, 2018	Revised the rate rider table to provide an explanation of the differing amounts presented in other related areas of the Application.	N/A

Interrogatory Responses with respect to Pre-Filed Evidence (filed January 21, 2019)

Evidence	Revised Evidence	Numerical Differences	
Responses to Association of Major Power Consumers in Ontario Interrogatories			
1B-AMPCO-2(a) Filed: January 21, 2019 Revised: April 30, 2019	Revised the number of customer outages in 2018.	Table 1: Number of outages 2006-2018	
		Year	Customer Interruptions (Excl. LoS, MEDs)
		2018	1,247,848 869,713
1B-AMPCO-4 Filed: January 21, 2019 Revised: January 30, 2019	Revised the response due to the erroneous provision of a confidential document in the original filing.	N/A	

Responses to School Energy Coalition Interrogatories		
1B-SEC-3, Appendix D Filed: January 21, 2019 Revised: February 1, 2019	Updated redacted materials to reflect additional redactions to protect personal information to specific identifiable individuals.	N/A
2B-SEC-56, Table 2 Filed: January 21, 2019 Revised: April 30, 2019	Revised the number of wholesale meters to be replaced in 2022.	Updated the number of wholesale meters in 2022 from 70 to 0.
4A-SEC-90, Appendix A Filed: January 21, 2019 Revised: February 1, 2019	Updated redacted materials to reflect additional redactions to protect personal information to specific identifiable individuals.	N/A

Technical Conference Undertaking Responses (filed March 4, 2019 and March 29, 2019)

There were no updates or corrections made to this evidence.

Application Update Evidence: Exhibit U (filed April 30, 2019)

<u>Evidence</u>	<u>Revised Evidence</u>	<u>Numerical Differences</u>
CDM Plan Detailed List of Programs, Election of Funding Mechanism, and Annual Milestones (Exhibit U, Tab 3, Schedule 1, Appendix B)	Revised Table 2, Program and Milestone Schedule, to correct the originally provided values in Appendix B, as noted in the response to interrogatory U-VECC-78.	Due to the size of the Program and Milestone Schedule, the numerical differences cannot be summarized for the purposes of this table. Please refer to the updated appendix.

Reconciliation of CDM Verified Results and Cumulative CDM Savings Used in Load Forecast (Exhibit U, Tab 3, Schedule 1, Appendix C)	Revised Tables 1-3 regarding IESO verified CDM savings to display the correct persistent savings for 2015 and 2016, as noted in the response to interrogatory U-VECC-79.	Due to the size of the relevant tables, the numerical differences cannot be summarized for the purposes of this table. Please refer to the updated appendix.
---	--	--

Evidence Overview Presentation (delivered May 3, 2019)

There were no updates or corrections made to this evidence.

Responses to Interrogatories pertaining to Application Update Evidence and Evidence Overview Presentation (filed June 11, 2019)

<u>Evidence</u>	<u>Revised Evidence</u>	<u>Numerical Differences</u>
Responses to Ontario Energy Board Staff		
U-Staff-168 Filed: June 11, 2019 Revised: June 13, 2019	Revised language to correct certain dates listed in the response.	N/A
Responses to Association of Major Power Consumers in Ontario		
U-AMPCO-124 Filed: June 11, 2019 Revised: June 12, 2019	Revised response to provide the requested CEA Reports for 2017 and 2018 on a confidential basis.	N/A