

August 16, 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: Hydro One Networks Inc. (“Hydro One”)
Custom Incentive Rate-setting (“Custom IR”) Application for 2020-2022
Transmission Rates (OEB File No. EB-2019-0082)
Hydro One Response to the Procedural Order No. 2**

We are counsel to Hydro One in the above-referenced proceeding. Hydro One filed its updated application on June 19, 2019 and interrogatory responses on August 2, 2019. Also, on August 2, 2019, pursuant to Rule 10.01 of the Ontario Energy Board’s (“OEB”) *Rules of Practice and Procedure* (“**Rules**”) and the OEB’s *Practice Direction on Confidential Filings* (“**Practice Direction**”, collectively, the “**Confidentiality Requirements**”), Hydro One requested the confidential treatment of certain information contained in its interrogatory responses (the “**August 2 Confidentiality Request**”). On August 9, 2019, the OEB issued Procedural Order No. 2 (“**PO2**”), which directed Hydro One to identify all requests for confidentiality contained in the evidentiary record of the proceeding that were not addressed in the August 2 Confidentiality Request, to provide a full explanation for those additional requests, and where necessary to file non-redacted versions of the currently redacted material on a confidential basis in accordance with the Confidentiality Requirements.

In response to the OEB’s direction, Hydro One reviewed the evidentiary record of the proceeding and identified the following two documents for which it requests confidential treatment pursuant to the Confidentiality Requirements, but which were not addressed in the August 2 Confidentiality Request:

- Hydro One’s 2017 Corporate Tax Return, filed as Attachment 1 to Exhibit F, Tab 07, Schedule 03; and
- Hydro One’s 2018 Corporate Tax Return, filed in response to interrogatory I-07-OEB-210 (collectively, the “**Tax Returns**”).

Upon further review, Hydro One has determined that certain portions of the Tax Returns that were previously redacted do not require confidential treatment. The relevant pages of the Tax Returns that are no longer considered to be confidential are provided, without redactions, in **Appendix “A”**.

For the remaining redactions in the Tax Returns, which were not addressed in the August 2 Confidentiality Request, Hydro One hereby requests confidential treatment on the following basis:

1. Personal Information

Certain portions of the Tax Returns contain personal information, as that phrase is defined in *Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c. F.31* (“**FIPPA**”), of persons who are not parties to the proceeding. This personal information consists of the names, addresses and contact information of persons external to Hydro One and the names of students and apprentices that are or were previously employed by Hydro One. In accordance with section 4.3 of the Practice Direction, Hydro One is not required to make a request for confidentiality of such personal information. Pursuant to Rule 9A.01 of the Rules, confidential, unredacted copies of the relevant pages of the Tax Returns, which have been marked “Confidential” and which identify all portions containing personal information by using highlighting, are provided in **Appendix “B”**. In accordance with section 4.3 of the Practice Direction, it is Hydro One’s understanding that such personal information shall not be disclosed to any party in the proceeding, including a person from whom the OEB has accepted a Declaration and Undertaking.

2. Corporate Business Numbers

Certain portions of the Tax Returns contain corporate business numbers of Hydro One-related corporations and Hydro One’s registration number for deferred income plans. This information is of a commercially sensitive nature because the disclosure of this information can expose the utility and other parties to the risk of fraud or other malicious acts. This type of information has previously been accepted as meriting confidential treatment by the OEB.¹ Confidential, unredacted copies of the relevant pages of the Tax Returns, which have been marked “Confidential” and which identify all portions for which confidentiality is claimed using highlighting, are provided in **Appendix “C”**.

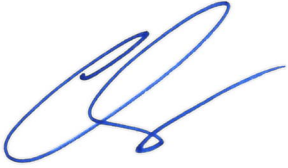
3. Information that is Not Relevant

Certain portions of the Tax Returns contain names of charitable organizations that received donations from Hydro One. Hydro One considers this tax-related information relating to third party charitable organizations to be confidential. Moreover, Hydro One is not seeking recovery of its charitable donations. As such, Hydro One submits that this information is not relevant for the purpose of setting transmission rates and merits confidential treatment. Confidential, unredacted copies of relevant pages of the Tax Returns, which have been marked “Confidential” and which identify all portions for which confidentiality is claimed using highlighting, are provided in **Appendix “D”**.

¹ See EB-2018-0165, Decision on Confidentiality and Procedural Order No. 4, February 27, 2019; EB-2014-0116, Decision on Confidentiality and Procedural Order No. 4, January 7, 2015; and EB-2013-0196, 0197, 0198, Decision on Confidential Request and Procedural Order No. 5 September 27, 2013.

The information described above, for which Hydro One requests or assumes confidential treatment, as applicable, is consistent with the types of information for which confidential treatment is contemplated in the Confidentiality Requirements.

Yours truly,

A handwritten signature in blue ink, appearing to be 'C. Keizer', with a large, stylized initial 'C'.

Charles Keizer

cc: Hydro One
All Parties

APPENDIX 'A'

**Excerpts from the Tax Returns
which are no longer deemed confidential**

2017 Corporate Tax Return: pp. 6; 55; 126-133

2018 Corporate Tax Return: pp. 127; 206-212

2017 Corporate Tax Return

Part 9 – Claim preparer information

Information requested in this part must be provided for each claim preparer that has accepted consideration to prepare or assist in the preparation of this SR&ED claim. Certification is required on lines 935, 970, and 975.

A \$1000 penalty may be assessed if the information requested below about the claim preparer(s) and billing arrangement(s), is missing, incomplete, or inaccurate. Where a claim preparer has prepared or assisted in the preparation of this SR&ED form, the claimant and the claim preparer will be jointly and severally, or solidarily, liable for the penalty.

935 Was a claim preparer engaged in any aspect of the preparation of this SR&ED claim?

- 1 Yes (complete the claim preparer information table and lines 970 and 975 below)
- 2 No (complete lines 970 and 975)

Claim preparer information table

940	945	950	955	960	965
Name of claim preparer (company or individual)	Business number	Billing arrangement code (see codes*)	Billing rate (percentage, hourly/daily rate or flat fee)	Other billing arrangement(s) (Maximum 10 words)	Total fee paid, payable, or expected to pay
1. KPMG LLP					
Total					

*** Billing arrangement codes**

Code	Type of billing arrangement
1	Contingency fee arrangement – where the fee is based on a percentage of the investment tax credit earned
2	Hourly rate
3	Daily rate
4	Flat fee arrangement (lump sum)
5	Other arrangements – describe the arrangement in box 960 in 10 words or less

970 I, Nancy Tran, certify that the information provided in this part is complete

Name of authorized signing officer of the corporation, or individual (print)
and accurate.

Signature

975 2018-07-19
Year Month Day

Part 10 – Certification

I certify that I have examined the information provided on this form and on the attachments and it is true, correct, and complete.

165 Nancy Tran **170** 2018-12-12
Name of authorized signing officer of the corporation, or individual Signature Date

175 KPMG LLP
Name of person/firm who completed this form

Privacy Notice

Personal information is collected pursuant to subsections 37(1), 37(11), and 162(5.1) of the *Income Tax Act* (the Act) and is used for verification of compliance, administration and enforcement of the Scientific Research and Experimental Development (SR&ED) program requirements.

Information may also be used for the administration and enforcement of other provisions of the Act, including assessment, audit, enforcement, collections, and appeals, and may be disclosed under information-sharing agreements in accordance with the Act. Incomplete or inaccurate information may result in assessment of monetary penalties and delays in processing SR&ED claims.

The social insurance number is collected pursuant to section 237 of the Act and is used for identification purposes.

Information is described in personal information bank CRA PPU 441 "Scientific Research and Experimental Development" in the Canada Revenue Agency (CRA) chapter of *Info Source*. Personal information is protected under the *Privacy Act*, and individuals have a right of access to, correction, and protection of their personal information. Further details regarding requests for personal information at the CRA and our *Info Source* chapter can be found at www.cra.gc.ca/atip.

Summary of Dispositions of Capital Property

Corporation's name HYDRO ONE NETWORKS INC.	Business number 87086 5821 RC0001	Tax year-end Year Month Day 2017-12-31
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- Use this schedule if your corporation disposed of (actual or deemed) capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Also use this schedule to make a designation under paragraph 111(4)(e) of the *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in Guide T4012, *T2 Corporation – Income Tax Guide*.

Designation under paragraph 111(4)(e) of the Income Tax Act

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)? **050** 1 Yes 2 No

If **yes**, attach a statement specifying which properties such a designation applies to.

Part 1 – Shares

1 Number of shares	2 Name of corporation in which the shares are held	3 Class of shares	4 Date of Acquisition YYYY/MM/DD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)	Foreign source
100	105	106	110	120	130	140	150	
Totals								

Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1 **160**

Actual gain or loss from the disposition of shares (total of column 8 **plus** line 160) **A**

Part 2 – Real estate (Do not include losses on depreciable property)

1 Municipal address of real estate 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code	2 Date of Acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss) (column 3 minus columns 4 and 5)	Foreign source
200	210	220	230	240	250	
1 472 Fred St Winchester ON CA K0C 2K0	2015-09-08	296,900	320,000	17,112	-40,212	
2 78 Queens Ave Powassan ON CA P0H 1Z0	2016-10-19	286,800	297,500	16,303	-27,003	
3 5419 Spurce Ave Burlington ON CA L7N 1N8	2016-12-13	945,000	942,500	52,373	-49,873	
Totals		1,528,700	1,560,000	85,788	-117,088	B

Part 3 – Bonds

1 Face value of bonds	2 Maturity date YYYY/MM/DD	3 Name of bond issuer	4 Date of Acquisition YYYY/MM/DD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)	Foreign source
300	305	307	310	320	330	340	350	
Totals								C

Part 3 – Eligible percentage for determining the eligible amount

Corporation's salaries and wages paid in the previous tax year * **300** 893,294,302

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 15% on line 310.
- If line 300 is \$600,000 or more, enter 10% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \text{minus } \$ 400,000}{\$ 200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 312.
- If line 300 is \$600,000 or more, enter 25% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \text{minus } \$ 400,000}{\$ 200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **312** 25.000 %

* If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario co-operative education tax credit

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

	A Name of university, college, or other eligible educational institution 400	B Name of qualifying co-operative education program 405
1.	University of Toronto	Accounting
2.	Georgian College	Computer Programming
3.	University of Waterloo	Electrical Engineering
4.	Ryerson University	Business Technology Management
5.	Brock University	Finance
6.	University of Windsor	Electrical Engineering
7.	UOIT	Electrical Engineering
8.	Conestoga College	Powerline Technician
9.	Conestoga College	Powerline Technician
10.	University of Guelph	Biomedical Engineering
11.	University of Toronto	Computer Science
12.	Conestoga College	Electrical Engineering Technology
13.	Georgian College	Electrical Engineering Technician
14.	Georgian College	Electrical Engineering Technician
15.	Georgian College	Electrical Engineering Technician
16.	Georgian College	Electrical Engineering Technician
17.	Georgian College	Electrical Engineering Technologist
18.	Georgian College	Electrical Engineering Technology
19.	Georgian College	Electrical Engineering Technology
20.	Georgian College	Electrical Engineering Technology
21.	Georgian College	Electrical Engineering Technology
22.	Georgian College	Electrical Engineering Technology
23.	Georgian College	Electrical Engineering Technology

	<p style="text-align: center;">A Name of university, college, or other eligible educational institution</p> <p style="text-align: center;">400</p>	<p style="text-align: center;">B Name of qualifying co-operative education program</p> <p style="text-align: center;">405</p>
24.	Georgian College	Electrical Engineering Technology
25.	Georgian College	Electrical Engineering Technology
26.	Georgian College	Electrical Engineering Technology
27.	Georgian College	Electrical Engineering Technology
28.	Fanshawe College	Electrical Engineering Technology
29.	Georgian College	Electrical Engineering Technician
30.	Georgian College	Electrical Engineering Technology
31.	Georgian College	Electrical Engineering Technology
32.	Georgian College	Electrical Engineering Technology
33.	Georgian College	Electrical Engineering Technology
34.	Georgian College	Electrical Engineering Technology
35.	Georgian College	Electrical Engineering Technology
36.	Georgian College	Electrical Engineering Technology
37.	Mohawk College	Electrical Engineering Technology
38.	Mohawk College	Energy Systems Engineering Technology
39.	University of Toronto	Management
40.	Carleton University	Engineering, Electrical
41.	McMaster University	Electrical Engineering
42.	University of Toronto	Electrical Engineering
43.	University of Toronto	Electrical Engineering
44.	University of Toronto	Electrical Engineering
45.	University of Toronto	Electrical Engineering
46.	University of Windsor	BASc. Electrical Engineering
47.	Georgian College	Electrical Engineering Technology
48.	Georgian College	Electrical Engineering Technology
49.	Ryerson University	Accounting
50.	McMaster University	Electrical Engineering
51.	University of Toronto	Business Administration and Management
52.	University of Toronto	Management
53.	University of Toronto	Finance
54.	University of Toronto	Accounting & Finance
55.	University of Toronto	Electrical Engineering
56.	Western University	Electrical Engineering
57.	Algonquin College	Civil Engineering Technician
58.	Confederation College	Electrical Engineering Technology
59.	Confederation College	Electrical Engineering Technology
60.	Fanshawe College	Electrical Engineering Technology
61.	Fanshawe College	Civil Engineering Technology
62.	Georgian College	Civil Engineering Technology
63.	Georgian College	Electrical Engineering Technician
64.	Georgian College	Electrical Engineering Technology
65.	Georgian College	Electrical Engineering Technology
66.	Georgian College	Electrical Engineering Technology
67.	Mohawk College	Electrical Engineering Technology
68.	Mohawk College	Energy Systems Engineering Technology
69.	Mohawk College	Energy Systems Engineering Technology
70.	Brock University	Financial Economics
71.	Georgian College	Electrical Engineering Technician
72.	McMaster University	Electrical Engineering
73.	McMaster University	Electrical Engineering
74.	Ryerson University	Electrical Engineering
75.	University of Toronto	Electrical Engineering
76.	Brock University	Business Administration
77.	University of Toronto	Finance
78.	Georgian College	Electrical Engineering Technology

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
79. Georgian College	Electrical Engineering Technology
80. Georgian College	Electrical Engineering Technology
81. Georgian College	Electrical Engineering Technology
82. Georgian College	Electrical Engineering Technology
83. Western University	Electrical Engineering
84. Ryerson University	Real Estate Management
85. University of Toronto	Economics
86. Georgian College	Electrical Engineering
87. York University	Economics
88. Brock University	Business Administration
89. Western University	Electrical Engineering
90. Brock University	Business Administration
91. Cambrian College	Powerline Technician
92. University of Guelph	Real Estate and Housing
93. McMaster University	Electrical and Biomedical Engineering
94. Queens University	Environmental Biology
95. Ryerson University	Environmental and Urban Sustainability
96. McMaster University	Electrical Engineering
97. McMaster University	Accounting
98. UOIT	Electrical Engineering
99. Georgian College	Human Resources
100. UOIT	Electrical Engineering
101. University of Toronto	Computer Science
102. McMaster University	Electrical Engineering
103. Georgian College	Electrical Engineering Technology
104. UOIT	Business
105. Georgian College	Business Administration
106. Georgian College	Electrical Engineering Technologist
107. McMaster University	Commerce
108. McMaster University	Honours Commerce
109. University of Waterloo	Environment and Business
110. Georgian College	Electrical Engineering Technology
111. Ryerson University	Law & Business
112. UOIT	Electrical Engineering
113. McMaster University	Commerce
114. McMaster University	Commerce/Finance
115. McMaster University	Electrical Engineering
116. Queens University	electrical engineering
117. McMaster University	Electrical and Biomedical Engineering
118. UOIT	Electrical Engineering
119. Wilfrid Laurier University	Business Technology Management
120. University of Toronto	Engineering Science
121. Carleton University	Power Engineering
122. Carleton University	Power Engineering
123. University of Toronto	Electrical Engineering
124. Sheridan College	Supply Chain Management
125. Sheridan College	Supply Chain Management
126. York University	Finance
127. York University	Finance
128. Queens University	Electrical Engineering
129. Queens University	Electrical Engineering
130. University of Toronto	Electrical Engineering
131. University of Toronto	Electrical Engineering
132. University of Toronto	Engineering Science
133. University of Toronto	Engineering Science

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
134. UOIT	Electrical Engineering
135. UOIT	Electrical Engineering
136. McMaster University	Accounting
137. McMaster University	Accounting
138. McMaster University	Finance
139. McMaster University	Finance
140. University of Toronto	Mechanical Engineering
141. University of Toronto	Mechanical Engineering
142. University of Toronto	Electrical Engineering
143. University of Toronto	Electrical Engineering
144. University of Guelph	Real Estate and Housing
145. University of Guelph	Real Estate and Housing
146. Queens University	Electrical Engineering
147. Queens University	Electrical Engineering
148. University of Toronto	Chemical Engineering
149. University of Toronto	Chemical Engineering
150. McMaster University	Electrical and Biomedical Engineering
151. McMaster University	Electrical and Biomedical Engineering
152. McMaster University	Electrical Engineering
153. McMaster University	Electrical Engineering
154. Ryerson University	Electrical Engineering
155. Ryerson University	Electrical Engineering
156. University of Toronto	Business Management
157. Western University	Electrical Engineering
158. Western University	Electrical Engineering
159. McMaster University	Electrical Engineering
160. McMaster University	Electrical Engineering
161. McMaster University	Electrical Engineering
162. McMaster University	Electrical Engineering
163. McMaster University	Electrical Engineering
164. McMaster University	Electrical Engineering
165. McMaster University	Process Automation
166. McMaster University	Process Automation
167. McMaster University	Earth and Environmental Science
168. McMaster University	Earth and Environmental Science
169. University of Waterloo	Speech Communication and Business
170. University of Waterloo	Speech Communication and Business
171. Mohawk College	Electrical Engineering Technology
172. Mohawk College	Electrical Engineering Technology
173. McMaster University	Electrical Engineering
174. McMaster University	Electrical Engineering
175. Ryerson University	Computer Engineering
176. Ryerson University	Computer Engineering
177. University of Toronto	Electrical and Computer Engineering
178. University of Toronto	Electrical and Computer Engineering
179. University of Toronto	Electrical Engineering
180. University of Toronto	Electrical Engineering
181. University of Toronto	Electrical Engineering
182. University of Toronto	Electrical Engineering
183. UOIT	Electrical Engineering
184. UOIT	Electrical Engineering
185. UOIT	Electrical Engineering
186. UOIT	Electrical Engineering
187. UOIT	Electrical Engineering
188. UOIT	Electrical Engineering

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
189. UOIT	Electrical Engineering
190. UOIT	Electrical Engineering
191. York University	Electrical Engineering
192. York University	Electrical Engineering
193. McMaster University	Electrical and Biomedical Engineering
194. McMaster University	Electrical and Biomedical Engineering
195. University of Toronto	Finance
196. University of Toronto	Finance
197. University of Waterloo	Urban Planning
198. University of Waterloo	Urban Planning
199. McMaster University	Accounting
200. McMaster University	Accounting
201. University of Toronto	Electrical Engineering
202. University of Toronto	Electrical Engineering
203. University of Toronto	Electrical Engineering
204. University of Toronto	Electrical Engineering
205. University of Toronto	Electrical Engineering
206. University of Toronto	Electrical Engineering
207. Queens University	Computer Science
208. Queens University	Computer Science
209. UOIT	Finance
210. UOIT	Finance
211. University of Toronto	Electrical Engineering
212. University of Toronto	Electrical Engineering
213. University of Toronto	Engineering Sciences
214. University of Toronto	Engineering Sciences
215. McMaster University	Computer Engineering
216. McMaster University	Computer Engineering
217. York University	Accounting
218. York University	Accounting
219. McMaster University	Electrical Engineering
220. McMaster University	Electrical Engineering
221. Georgian College	Electrical Engineering Technology
222. Georgian College	Electrical Engineering Technology
223. McMaster University	Electrical Engineering
224. McMaster University	Electrical Engineering
225. McMaster University	Electrical Engineering
226. McMaster University	Electrical Engineering
227. University of Toronto	Electrical Engineering
228. University of Toronto	Electrical Engineering
229. Ryerson University	Electrical Engineering
230. Ryerson University	Electrical Engineering
231. Brock University	Business Administration
232. Brock University	Business Administration
233. Brock University	MBA
234. Brock University	MBA
235. Queens University	Mathematics
236. Queens University	Mathematics
237. University of Toronto	Finance and Economics
238. University of Toronto	Finance and Economics
239. University of Toronto	Electrical and Computer Engineering
240. University of Toronto	Electrical and Computer Engineering
241. University of Toronto	Electrical Engineering
242. University of Toronto	Electrical Engineering
243. Western University	Environmental Science

400	A Name of university, college, or other eligible educational institution	405	B Name of qualifying co-operative education program
244.	Western University		Environmental Science
245.	Western University		Computer Engineering
246.	Western University		Computer Engineering
247.	Western University		Environmental Geoscience and Bioarchaeological Anthi
248.	Western University		Environmental Geoscience and Bioarchaeological Anthi
249.	York University		Electrical Engineering
250.	York University		Electrical Engineering
251.	York University		Computer Engineering
252.	York University		Computer Engineering
253.	York University		Accounting
254.	York University		Accounting
255.	York University		Civil Engineering
256.	York University		Civil Engineering
257.	McMaster University		Software Engineering
258.	McMaster University		Software Engineering
259.	McMaster University		Electrical Engineering
260.	McMaster University		Electrical Engineering
261.	Queens University		Electrical Engineering
262.	Queens University		Electrical Engineering
263.	Ryerson University		Electrical Engineering
264.	Ryerson University		Electrical Engineering
265.	Ryerson University		Electrical Engineering
266.	Ryerson University		Electrical Engineering
267.	University of Toronto		Electrical Engineering
268.	University of Toronto		Electrical Engineering
269.	University of Toronto		Electrical Engineering
270.	University of Toronto		Electrical Engineering
271.	University of Toronto		Electrical Engineering
272.	University of Toronto		Electrical Engineering
273.	Western University		Electrical Engineering
274.	Western University		Electrical Engineering
275.	Western University		Electrical Engineering
276.	Western University		Electrical Engineering
277.	York University		Electrical Engineering
278.	York University		Electrical Engineering
279.	Ryerson University		Electrical Engineering
280.	Ryerson University		Electrical Engineering
281.	McMaster University		Computer Science
282.	McMaster University		Computer Science
283.	McMaster University		Electrical Engineering
284.	McMaster University		Electrical Engineering
285.	McMaster University		Electrical Engineering
286.	McMaster University		Electrical Engineering
287.	Mohawk College		Electrical Engineering Technology
288.	Mohawk College		Electrical Engineering Technology
289.	Ryerson University		Electrical Engineering
290.	Ryerson University		Electrical Engineering
291.	Queens University		Electrical Engineering
292.	Queens University		Electrical Engineering
293.	Georgian College		Human Resources
294.	Georgian College		Human Resources
295.	Georgian College		Electrical Engineering Technician
296.	Georgian College		Electrical Engineering Technician
297.	University of Toronto		Mechanical Engineering
298.	University of Toronto		Mechanical Engineering

400	A Name of university, college, or other eligible educational institution	405	B Name of qualifying co-operative education program
299.	York University		Electrical Engineering
300.	York University		Electrical Engineering
301.	Carleton University		International Business Management
302.	Carleton University		International Business Management
303.	Georgian College		Electrical Engineering Technology
304.	Georgian College		Electrical Engineering Technology
305.	Queens University		Electrical Engineering
306.	Queens University		Electrical Engineering
307.	Ryerson University		Computer Science
308.	Ryerson University		Computer Science
309.	University of Toronto		Energy Systems Engineering
310.	University of Toronto		Energy Systems Engineering
311.	Western University		Engineering Sciences
312.	Western University		Engineering Sciences
313.	McMaster University		Accounting
314.	Georgian College		Electrical Engineering Technology
315.	University of Toronto		Electrical and Computer Engineering
316.	University of Toronto		Electrical and Computer Engineering
317.	Ryerson University		Electrical Engineering
318.	Ryerson University		Electrical Engineering
319.	Ryerson University		Electrical Engineering
320.	Ryerson University		Electrical Engineering
321.	University of Toronto		Management and Finance
322.	University of Toronto		Electrical Engineering
323.	University of Toronto		Electrical Engineering
324.	McMaster University		Electrical and Biomedical Engineering
325.	University of Toronto		Computer Engineering
326.	University of Toronto		Computer Engineering
327.	Lakehead University		Computer Science
328.	Ryerson University		Electrical Engineering
329.	Lakehead University		Forestry
330.	University of Toronto		Chemical Engineering
331.	University of Toronto		Chemical Engineering
332.	McMaster University		Commerce
333.	McMaster University		Commerce
334.	UOIT		Electrical Engineering
335.	UOIT		Electrical Engineering
336.	UOIT		Electrical Engineering
337.	Mohawk College		Electrical Engineering Technology
338.	Mohawk College		Electrical Engineering Technology
339.	Mohawk College		Electrical Engineering Technology
340.	Georgian College		Electrical Engineering Technology
341.	Georgian College		Electrical Engineering Technology
342.	Queens University		Civil Engineering
343.	Queens University		Civil Engineering
344.	Queens University		Civil Engineering
345.	York University		Electrical Engineering
346.	York University		Electrical Engineering
347.	York University		Electrical Engineering
348.	McMaster University		Electrical Engineering
349.	McMaster University		Electrical Engineering
350.	McMaster University		Electrical Engineering
351.	Carleton University		Electrical Engineering
352.	Carleton University		Electrical Engineering
353.	Carleton University		Electrical Engineering

2018 Corporate Tax Return

Summary of Dispositions of Capital Property

Corporation's name HYDRO ONE NETWORKS INC.	Business number 87086 5821 RC0001	Tax year-end Year Month Day 2018-12-31
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- Use this schedule if your corporation disposed of (actual or deemed) capital property or claimed an allowable business investment loss (ABIL), or both, in the tax year.
- Also use this schedule to make a designation under paragraph 111(4)(e) of the *Income Tax Act* if control of the corporation has been acquired by a person or a group of persons.
- For more information, see the section called "Schedule 6, Summary of Dispositions of Capital Property" in Guide T4012, *T2 Corporation – Income Tax Guide*.

Designation under paragraph 111(4)(e) of the Income Tax Act

Are any dispositions shown on this schedule related to deemed dispositions designated under paragraph 111(4)(e)? **050** 1 Yes 2 No

If **yes**, attach a statement specifying which properties such a designation applies to.

Part 1 – Shares

1 Number of shares	2 Name of corporation in which the shares are held	3 Class of shares	4 Date of Acquisition YYYY/MM/DD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)	Foreign source
100	105	106	110	120	130	140	150	
Totals								

Total adjustment under subsection 112(3) of the Act to all losses identified in Part 1 **160**

Actual gain or loss from the disposition of shares (total of column 8 plus line 160) **A**

Part 2 – Real estate (Do not include losses on depreciable property)

1 Municipal address of real estate 1 = Address 1 2 = Address 2 3 = City 4 = Province, Country, Postal Code and Zip Code or Foreign Postal Code	2 Date of Acquisition YYYY/MM/DD	3 Proceeds of disposition	4 Adjusted cost base	5 Outlays and expenses from disposition	6 Gain (or loss) (column 3 minus columns 4 and 5)	Foreign source
200	210	220	230	240	250	
1 1 Goldsmith Avenue St Catherines ON CA L2M 2V7	2017-10-24	390,000	390,000	22,499	-22,499	
Totals		390,000	390,000	22,499	-22,499	B

Part 3 – Bonds

1 Face value of bonds	2 Maturity date YYYY/MM/DD	3 Name of bond issuer	4 Date of Acquisition YYYY/MM/DD	5 Proceeds of disposition	6 Adjusted cost base	7 Outlays and expenses from disposition	8 Gain (or loss) (column 5 minus columns 6 and 7)	Foreign source
300	305	307	310	320	330	340	350	
Totals								C

Part 3 – Eligible percentage for determining the eligible amount

Corporation's salaries and wages paid in the previous tax year* **300** 892,870,014

For eligible expenditures incurred before March 27, 2009:

- If line 300 is \$400,000 or less, enter 15% on line 310.
- If line 300 is \$600,000 or more, enter 10% on line 310.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 310 using the following formula:

$$\text{Eligible percentage} = 15\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \text{minus } \$ 400,000}{\$ 200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **310** 10.000 %

For eligible expenditures incurred after March 26, 2009:

- If line 300 is \$400,000 or less, enter 30% on line 312.
- If line 300 is \$600,000 or more, enter 25% on line 312.
- If line 300 is more than \$400,000 and less than \$600,000, enter the percentage on line 312 using the following formula:

$$\text{Eligible percentage} = 30\% - \left[5\% \times \left(\frac{\text{amount on line 300} - \text{minus } \$ 400,000}{\$ 200,000} \right) \right]$$

Eligible percentage for determining the eligible amount **312** 25.000 %

* If this is the first tax year of an amalgamated corporation and subsection 88(9) of the *Taxation Act, 2007* (Ontario) applies, enter the salaries and wages paid in the previous tax year by the predecessor corporations.

Part 4 – Calculation of the Ontario co-operative education tax credit

Complete a separate entry for each student for each qualifying work placement that ended in the corporation's tax year. If a qualifying work placement would otherwise exceed four consecutive months, divide the WP into periods of four consecutive months and enter each full period of four consecutive months as a separate WP. If the WP does not divide equally into four-month periods and if the period that is less than 4 months is 10 or more consecutive weeks, then enter that period as a separate WP. If that period is less than 10 consecutive weeks, then include it with the WP for the last period of 4 consecutive months. Consecutive WPs with two or more associated corporations are deemed to be with only one corporation, as designated by the corporations.

A Name of university, college, or other eligible educational institution 400	B Name of qualifying co-operative education program 405
1. Western University	Environmental Science
2. Western University	Environmental Science
3. University of Toronto	Management
4. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
5. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
6. University of Windsor	Business Administration
7. University of Windsor	Business Administration
8. McMaster University	Commerce
9. McMaster University	Commerce
10. University of Guelph	Real Estate and Housing
11. University of Guelph	Real Estate and Housing
12. York University	Electrical Engineering
13. York University	Electrical Engineering
14. McMaster University	Electrical and Biomedical Engineering
15. McMaster University	Electrical and Biomedical Engineering
16. Wilfrid Laurier University	Business Technology Management
17. University of Ontario Institute of Technology (UOIT)	Accounting
18. University of Ontario Institute of Technology (UOIT)	Accounting
19. University of Toronto	Management
20. University of Toronto	Business Administration and Management
21. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
22. McMaster University	Commerce
23. McMaster University	Commerce

	<p style="text-align: center;">A Name of university, college, or other eligible educational institution</p> <p style="text-align: center;">400</p>	<p style="text-align: center;">B Name of qualifying co-operative education program</p> <p style="text-align: center;">405</p>
24.	University of Waterloo	Global Business & Digital Arts
25.	University of Ontario Institute of Technology (UOIT)	Electrical Engineering
26.	University of Ontario Institute of Technology (UOIT)	Electrical Engineering
27.	University of Ontario Institute of Technology (UOIT)	Electrical Engineering
28.	University of Ontario Institute of Technology (UOIT)	Electrical Engineering
29.	Ryerson University	Global Management Studies
30.	Ryerson University	Global Management Studies
31.	Western University	Electrical Engineering
32.	Western University	Electrical Engineering
33.	Brock University	Business Administration
34.	Brock University	Business Administration
35.	Mohawk College	Electrical Engineering Technology
36.	Queens University	Electrical Engineering
37.	Queens University	Electrical Engineering
38.	Queens University	Electrical Engineering
39.	Ryerson University	Electrical Engineering
40.	Ryerson University	Electrical Engineering
41.	Georgian College	Electrical Engineering Technology
42.	Ryerson University	Global Management Studies
43.	Ryerson University	Global Management Studies
44.	University of Toronto	Engineering Science
45.	University of Toronto	Engineering Science
46.	Conestoga College	Civil Engineering Technology
47.	Georgian College	Electrical Engineering Technology
48.	Georgian College	Office Administration - Executive
49.	York University	Electrical Engineering
50.	York University	Electrical Engineering
51.	McMaster University	Electrical Engineering
52.	McMaster University	Electrical Engineering
53.	York University	Electrical Engineering
54.	McMaster University	Commerce
55.	McMaster University	Commerce
56.	McMaster University	Commerce
57.	Conestoga College	Powerline Technician
58.	York University	Computer Engineering
59.	York University	Computer Engineering
60.	Ryerson University	Electrical Engineering
61.	Ryerson University	Electrical Engineering
62.	University of Toronto	Mechanical Engineering
63.	Ryerson University	Electrical Engineering
64.	Ryerson University	Electrical Engineering
65.	Georgian College	Electrical Engineering Technology
66.	Niagara College	Electrical Engineering
67.	Georgian College	Electrical Engineering Technology
68.	Conestoga College	Electrical Engineering Technology
69.	University of Toronto	Applied Science and Engineering
70.	University of Toronto	Applied Science and Engineering
71.	Georgian College	Electrical Engineering Technology
72.	Georgian College	Computer Systems Technician
73.	York University	Electrical Engineering
74.	York University	Electrical Engineering
75.	Western University	Electrical Engineering
76.	Western University	Electrical Engineering
77.	University of Ontario Institute of Technology (UOIT)	Electrical Engineering
78.	McMaster University	Electrical Engineering

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
79. McMaster University	Electrical Engineering
80. Western University	Electrical Engineering
81. Western University	Electrical Engineering
82. University of Waterloo	Accounting and Finance
83. University of Waterloo	Accounting and Finance
84. York University	Accounting
85. York University	Accounting
86. Brock University	Business Administration
87. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
88. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
89. Western University	Electrical Engineering
90. Western University	Electrical Engineering
91. McMaster University	Electrical and Biomedical Engineering
92. McMaster University	Electrical and Biomedical Engineering
93. Georgian College	Electrical Engineering
94. University of Toronto	Electrical and Computer Engineering
95. Brock University	Accounting
96. University of Toronto	Computer Science
97. Carleton University	Electrical Engineering
98. Carleton University	Electrical Engineering
99. McMaster University	Commerce
100. McMaster University	Commerce
101. Georgian College	General Business
102. Queens University	Bachelor of Science
103. Queens University	Bachelor of Science
104. University of Toronto	Electrical Engineering
105. University of Toronto	Electrical Engineering
106. McMaster University	Commerce
107. McMaster University	Commerce
108. Georgian College	Electrical Engineer Technology
109. University of Toronto	Electrical/Computer Engineering
110. Georgian College	Electrical Engineering Technology
111. Georgian College	Electrical Engineering Technology
112. McMaster University	Commerce
113. McMaster University	Commerce
114. McMaster University	Electrical Engineering
115. McMaster University	Electrical Engineering
116. University of Toronto	Engineering
117. University of Toronto	Engineering
118. York University	Finance
119. McMaster University	Commerce
120. Carleton University	Engineering - Sustainable & Renewable Energy
121. Carleton University	Engineering - Sustainable & Renewable Energy
122. Georgian College	Business Administration
123. Georgian College	Business Administration
124. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
125. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
126. University of Toronto	Management
127. McMaster University	Engineering
128. Conestoga College	Powerline Technician
129. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
130. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
131. Western University	Computer Engineering
132. Western University	Computer Engineering
133. University of Toronto	Electrical Engineering

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
134. Ryerson University	Computer Engineering
135. Ryerson University	Computer Engineering
136. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
137. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
138. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
139. University of Toronto	Management
140. University of Toronto	Industrial Engineering
141. University of Toronto	Industrial Engineering
142. Ryerson University	Real Estate Management
143. Ryerson University	Real Estate Management
144. University of Waterloo	Geography and Environmental Management
145. Georgian College	Electrical Engineering Technology
146. Georgian College	Civil Engineering
147. University of Toronto	Management
148. University of Toronto	Management
149. University of Toronto	Management
150. University of Toronto	Management
151. Ryerson University	Electrical Engineering
152. Ryerson University	Electrical Engineering
153. Ryerson University	Electrical Engineering
154. McMaster University	Commerce
155. McMaster University	Commerce
156. Georgian College	Electrical Engineering
157. McMaster University	Commerce
158. McMaster University	Commerce
159. Queens University	Electrical Engineering
160. Queens University	Electrical Engineering
161. Western University	Electrical Engineering
162. Western University	Electrical Engineering
163. University of Guelph	Management Economics and Finance
164. Georgian College	Electrical Engineering
165. Georgian College	Electrical Engineering Technology
166. University of Waterloo	Electrical Engineering
167. McMaster University	Electrical and Biomedical Engineering
168. McMaster University	Electrical and Biomedical Engineering
169. Ryerson University	Real Estate
170. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
171. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
172. University of Ontario Institute of Technology (UOIT)	Networking and IT Security
173. University of Ontario Institute of Technology (UOIT)	Networking and IT Security
174. McMaster University	Computer Engineering
175. McMaster University	Computer Engineering
176. York University	Finance
177. York University	Finance
178. University of Windsor	BASc. Electrical Engineering
179. University of Windsor	BASc. Electrical Engineering
180. University of Windsor	BASc. Electrical Engineering
181. University of Waterloo	Engineering
182. University of Waterloo	Mechanical Engineering
183. University of Toronto	Mechanical Engineering
184. University of Toronto	Mechanical Engineering
185. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
186. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
187. Georgian College	Office Administration Executive
188. Western University	Electrical Engineering

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
189. Western University	Electrical Engineering
190. University of Toronto	Electrical and Computer Engineering
191. University of Toronto	Electrical and Computer Engineering
192. Carleton University	Bachelor of Science, Environmental Studies
193. Carleton University	Bachelor of Science, Environmental Studies
194. Mohawk College	Energy Systems Engineering Technology
195. Mohawk College	Energy Systems Engineering Technology
196. Mohawk College	Energy Systems Engineering Technology
197. Queens University	Mathematics Engineering
198. Queens University	Mathematics Engineering
199. Queens University	Mathematics Engineering
200. McMaster University	Electrical Engineering
201. McMaster University	Electrical Engineering
202. McMaster University	Electrical Engineering
203. McMaster University	Electrical Engineering
204. McMaster University	Electrical Engineering
205. York University	Civil Engineering
206. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
207. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
208. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
209. Mohawk College	Electrical Engineering Technology Control
210. York University	Finance
211. Ryerson University	Accounting
212. Queens University	Bachelor of Applied Science
213. Queens University	Bachelor of Applied Science
214. University of Toronto	Engineering Science, Major in Electrical and Computer
215. University of Toronto	Computer Science
216. University of Toronto	Computer Science
217. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
218. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
219. Confederation College	Civil Engineering Technology
220. Ryerson University	Electrical Engineering
221. Ryerson University	Electrical Engineering
222. Ryerson University	Real Estate Management
223. University of Toronto	Electrical Engineering
224. University of Toronto	Electrical Engineering
225. University of Toronto	Electrical Engineering
226. University of Toronto	Electrical Engineering
227. Georgian College	Electrical Engineering
228. Conestoga College	Powerline Technician
229. York University	Economics
230. York University	Economics
231. York University	Economics
232. McMaster University	Electrical Engineering
233. McMaster University	Electrical Engineering
234. McMaster University	Electrical Engineering
235. Ryerson University	Real Estate Management
236. Georgian College	Electrical Engineering
237. Queens University	Electrical Engineering
238. McMaster University	Electrical Engineering
239. McMaster University	Electrical Engineering
240. University of Toronto	Civil Engineering
241. Fanshawe College	Civil Engineering Technology
242. York University	Civil Engineering
243. University of Toronto	Electrical Engineering

400	405
A Name of university, college, or other eligible educational institution	B Name of qualifying co-operative education program
244. University of Toronto	Electrical Engineering
245. York University	Electrical Engineering
246. York University	Electrical Engineering
247. University of Toronto	Computer Engineering
248. Ryerson University	Electrical Engineering
249. Ryerson University	Electrical Engineering
250. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
251. McMaster University	Computer Engineering
252. McMaster University	Computer Engineering
253. Lakehead University	Bachelor of Science Forestry
254. Lakehead University	Bachelor of Science Forestry
255. McMaster University	Computer Engineering
256. Centennial College	Game Programming
257. Centennial College	Game Programming
258. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
259. University of Ontario Institute of Technology (UOIT)	Electrical Engineering
260. University of Toronto	Electrical Engineering
261. University of Toronto	Electrical Engineering
262. Queens University	Electrical Engineering
263. Queens University	Bachelor of Applied Science
264. Queens University	Bachelor of Applied Science
265. University of Toronto	Engineering
266. University of Toronto	Engineering
267. University of Guelph	Management and Finance
268. University of Guelph	Management and Finance
269. McMaster University	Engineering
270. McMaster University	Engineering
271. McMaster University	Electrical Engineering
272. Ryerson University	Accounting
273. Ryerson University	Accounting
274. Ryerson University	Accounting
275. University of Ontario Institute of Technology (UOIT)	Software Engineering
276. University of Ontario Institute of Technology (UOIT)	Software Engineering
277. University of Ontario Institute of Technology (UOIT)	Software Engineering
278. University of Toronto	Electrical Engineering
279. University of Toronto	Electrical Engineering
280. Georgian College	Electrical Engineering
281. Georgian College	Computer Systems
282. Georgian College	Electrical Engineering
283. University of Waterloo	Accounting and Financial Management
284. University of Toronto	Mechanical Engineering
285. McMaster University	Electrical Engineering
286. McMaster University	Electrical Engineering
287. York University	Electrical Engineering
288. York University	Electrical Engineering
289. University of Toronto	Management
290. University of Toronto	Management
291. University of Ontario Institute of Technology (UOIT)	Mechanical Engineering
292. Mohawk College	Electrical Engineering Technology Control
293. Mohawk College	Electrical Engineering Technology - Control
294. Georgian College	Engineering
295. University of Waterloo	Geomatics
296. Georgian College	Civil Engineering
297. McMaster University	Electrical and Biomedical Engineering
298. McMaster University	Electrical and Biomedical Engineering

	A Name of university, college, or other eligible educational institution 400	B Name of qualifying co-operative education program 405
299.	University of Toronto	Engineering Science
300.	University of Toronto	Engineering Science
301.	McMaster University	Electrical Engineering
302.	McMaster University	Electrical Engineering
303.	Ryerson University	Electrical Engineering
304.	Ryerson University	Electrical Engineering
305.	Georgian College	Electrical Engineering
306.	University of Toronto	Electrical Engineering
307.	University of Toronto	Electrical Engineering
308.	Georgian College	Electrical Engineering
309.	Georgian College	Electrical Engineering
310.	McMaster University	Electrical Engineering
311.	McMaster University	Electrical Engineering
312.	University of Toronto	Electrical Engineering
313.	University of Toronto	Electrical Engineering
314.	University of Toronto	Management
315.	University of Toronto	Management
316.	Algonquin College	Civil Engineering Technology
317.	University of Toronto	Applied Science and Engineering
318.	University of Toronto	Applied Science and Engineering
319.	Western University	Electrical Engineering

	C Name of student 410	D Start date of WP (see note 1 below) 430	E End date of WP (see note 2 below) 435
		2018-01-01	2018-04-30
		2018-05-01	2018-08-29
		2018-09-06	2018-12-31
		2018-01-01	2018-04-30
		2018-05-01	2018-08-29
		2018-05-07	2018-09-03
		2018-09-04	2018-12-31
		2018-01-01	2018-04-30
		2018-05-01	2018-08-10
1		2018-01-08	2018-05-07
1		2018-05-08	2018-08-31
1		2018-01-01	2018-04-30
1		2018-05-01	2018-08-31
1		2018-01-11	2018-05-10
1		2018-05-11	2018-09-05
1		2018-01-01	2018-04-28
1		2018-01-11	2018-05-10
1		2018-05-11	2018-09-06
1		2018-09-04	2018-12-31
2		2018-01-02	2018-05-04
2		2018-08-13	2018-12-31
2		2018-01-01	2018-04-30
2		2018-05-01	2018-08-31
2		2018-04-30	2018-08-31
2		2018-05-03	2018-08-30
2		2018-08-31	2018-12-31
2		2018-01-01	2018-04-30

APPENDIX 'B'

**Confidential Excerpts from the Tax Returns
containing personal information**

2017 Corporate Tax Return: pp. 67-70; 82-91; 133-140; 157-185; 232

2018 Corporate Tax Return: pp. 144-147; 159-168; 212-218; 233-254

**[Note: A copy of this Appendix is provided to the OEB only
in accordance with the *Rules of Practice and Procedure*]**

APPENDIX 'C'

**Confidential Excerpts from the Tax Returns
containing corporate business & registration numbers**

2017 Corporate Tax Return: pp. 6; 45; 62; 66; 123-124; 230-231

2018 Corporate Tax Return: pp. 116; 138; 143; 203-204

[Note: A copy of this Appendix has been filed confidentially with the OEB in accordance with the *Practice Direction on Confidential Filings*]

APPENDIX 'D'

**Confidential Excerpts from the Tax Returns
containing information not relevant to the proceeding**

**2017 Corporate Tax Return: pp. 33-34
2018 Corporate Tax Return: pp. 106-107**

[Note: A copy of this Appendix has been filed confidentially with the OEB in accordance with the *Practice Direction on Confidential Filings*]