

February 3, 2020 VIA E-MAIL

Christine E. Long Registrar and Board Secretary Ontario Energy Board Toronto, ON

Dear Ms. Long:

Re: EB-2018-0165 Toronto Hydro Electric System Limited ("THESL")
DRO Submission

We have reviewed the THESL's draft rate order (DRO) and the comments of Board Staff with respect to that order. VECC supports the proposals of Board Staff with respect to the rate smoothing and disposition methodology for the deferral and variance accounts (Pages 6 and 7 of Staff's submission).

Yours truly,

M. Garner

Consultant for VECC-PIAC

Mr. Andrew Sasso, Director Regulatory Affairs, THESL regulatoryaffairs@torontohydro.com