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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 setting just and reasonable distribution rates  
and other charges, effective January 1, 2025 to December 31, 2029.**

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),<sup>1</sup> 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, 2025; and
- 2) A Custom Revenue Cap Index (“CRCI”) to set distribution rates effective for the period January 1, 2026 to December 31, 2029.

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

- 1) Filing Requirements for Electricity Distribution Rate Applications, issued December 15, 2022 (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-2010-0379, EB-2011-0043 and EB-2011-0004 and further developed through additional reports issued under those file numbers; and,
- 3) Handbook for Utility Rate Applications, issued October 13, 2016.

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<sup>1</sup> RSO 1990, c B.16.

1 This application is supported by pre-filed written evidence, which may be amended from  
2 time to time.

3  
4 **I. FORM OF HEARING REQUESTED**

5 Toronto Hydro requests that this application be disposed of by way of an oral hearing.  
6

7 **II. PROPOSED EFFECTIVE DATE**

8 The applicant requests that the OEB make its Rate Order effective January 1, 2025. In the  
9 alternative, the Applicant requests an interim Order making the Applicant's current  
10 distribution rates and charges effective on an interim basis as of January 1, 2025 and  
11 establishing foregone revenue rate riders to recover any differences between the interim  
12 rates and the actual rates effective January 1, 2025 based on the OEB's Decision and  
13 Order.  
14

15 **III. PROPOSED DISTRIBUTION RATES AND OTHER CHARGES**

16 The Tariff of Rates and Charges proposed in this application is identified in Exhibit 8, Tab  
17 3, Schedule 2. In addition to the evidence in support of those rates and charges for the  
18 2025 test year, Toronto Hydro is filing evidence in support of its 2025-2029 Custom Rate  
19 Framework and the rates resulting from it for 2026-2029.  
20

21 **IV. PROPOSED DISTRIBUTION RATES ARE JUST AND REASONABLE**

22 For all the reasons set out in this application. Toronto Hydro submits that the proposed  
23 distribution rates and other charges are just and reasonable.  
24

25 **V. SPECIFIC RELIEF REQUESTED**

26 With this application, Toronto Hydro requests:

- 1) Approval of 2025 base revenue requirement as proposed in Exhibit 6, Tab 1.
- 2) Approval of 2025 electricity distribution rates and charges as proposed in Exhibits 8 and 9, 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) Approval of updated depreciation rates in accordance with Exhibit 2A, Tab 2, Schedule 1.
- 4) 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 demand-related expenditures and revenues;
    - ii) A deferral account in respect of performance incentives earnings;
    - iii) A variance account in respect of the innovation fund; and
    - iv) A deferral account in respect of variable consideration from a real property sale.
- 5) Approval of the 2025-2029 Custom Rate Framework, including the Custom Revenue Cap Index ("CRCI") and non-CRCI elements, as proposed in Exhibit 1B, Tab 2, Schedule 1.

1           6) Approval of the 2025-2029 Custom Scorecard metrics, weightings and targets  
2           set out in Exhibit 1B, Tab 3, Schedule 1, including the establishment of a second  
3           phase of this proceeding to finalize the Custom Scorecard targets post the  
4           OEB's decision, as proposed therein.

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

7  
8       **DATED at Toronto, Ontario, this 17th day of November, 2023.**

9  
10       **Applicant:**           TORONTO HYDRO-ELECTRIC SYSTEM LIMITED

11  
12                           Daliana Coban, Director, Regulatory Applications &  
13                           Business Support

14  
15                           14 Carlton Street  
16                           Toronto, Ontario  
17                           M5B 1K5

1     **ADMINISTRATION**

2

3     This Schedule provides information relating to the administration of the Application.<sup>1</sup>

4

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

6     Daliana Coban

7     Director, Regulatory Applications & Business Support

8     14 Carlton Street

9     Toronto, Ontario M5B 1K5

10    *Phone:* (416) 903-7403

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    Arlen Sternberg – asternberg@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: [www.torontohydro.com](http://www.torontohydro.com)

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<sup>1</sup> OEB Filing Requirements for Electricity Distribution Rate Applications, Chapter 2 – Cost of Service (December 15, 2022) at section 2.1.3.

1 Regulatory documents will be available under the Regulatory Affairs tab:

2 <http://www.torontohydro.com/regulatory-information>

3

4 **4. MEDIA ACCOUNTS**

5 X (formerly known as Twitter) – X.com/torontohydro

6 Facebook – facebook.com/torontohydro

7 Instagram – Instagram.com/torontohydro

8 YouTube – youtube.com/torontohydro

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

10

11 **5. NOTICE OF HEARING PUBLICATION**

12 Toronto Hydro recommends that the Notice of Hearing for its Application be published in  
13 the Toronto Star and L'Express, as well as on the utility's website, [torontohydro.com](http://torontohydro.com).

14

15 **6. FORM OF HEARING REQUESTED**

16 Toronto Hydro requests an oral hearing.

17

18 **7. EFFECTIVE REQUESTED DATE**

19 Toronto Hydro requests new rates to be effective January 1, 2025.

20

21 **8. DEVIATIONS FROM FILING REQUIREMENTS**

22 In preparing this Application, Toronto Hydro has followed Chapters 1, 2, and 5 of the OEB's  
23 Filing Requirements for Electricity Distribution Rate Applications (the "Filing  
24 Requirements").<sup>2</sup> Any departures from the Filing Requirements are noted in the checklist  
25 filed at Exhibit 1A, Tab 3, Schedule 2.

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<sup>2</sup> OEB Filing Requirements for Electricity Distribution Rate Applications, Chapter 1 – Overview (April 18, 2022); Chapter 2 – Cost of Service (December 15, 2022); and Chapter 5 – Distribution System Plan (December 15, 2022).

METHODOLOGY CHANGES

The following methodology changes were applied in this application, relative to Toronto Hydro's 2020-2024 Rate Application:<sup>3</sup>

- A custom revenue cap model to determine the Custom Revenue Cap Index ("CRCI") to be approved in this application and applied in setting rates for the years 2026 to 2029 through annual rate update applications.<sup>4</sup>
- A modified X-Factor in the CRCI for a performance incentive mechanism ("PIM") that is linked to the 2025-2029 Custom Scorecard.<sup>5</sup>
- An alternative labour index for Toronto specific salary and wages to determine the annual Inflation factor in accordance with the OEB's standard methodology.
- An Innovation Fund to be collected through a rate rider (outside of base rates) in order to provide transparency on the bill for customers and flexibility to the utility to determine the treatment (i.e. capital or operations) of innovative projects undertaken pursuant to this fund.<sup>6</sup>
- Updated asset useful lives and resulting depreciation rates in accordance with the outputs of a third-party depreciation study.<sup>7</sup>
- Enhanced the capacity planning process consider electrification drivers and municipal energy plans in producing the system peak load forecast that underpins the 2025-2029 Investment Plan.<sup>8</sup>

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<sup>3</sup> EB-2018-0165, Toronto Hydro-Electric System Limited Application (filed August 15, 2018, updated April 30, 2019).

<sup>4</sup> See Exhibit 1B, Tab 2, Schedule 1.

<sup>5</sup> See Exhibit 1B, Tab 3, Schedule 1.

<sup>6</sup> See Exhibit 1B, Tab 4, Schedule 2.

<sup>7</sup> See Exhibit 2A, Tab 2, Schedule 1.

<sup>8</sup> See Exhibit 2B, Sections D4 and E2.

- 1       • Enhanced the load forecast to consider electrification drivers and changes to the  
2       availability of conservation and demand management (“CDM”) savings in producing  
3       the revenue forecast that underpins to 2025-2029 rates.<sup>9</sup>
- 4       • Refined the customer forecasting methodology to incorporate economic,  
5       demographic, and market conditions as inputs.<sup>10</sup>
- 6       • Modified the presentment of shared services revenues and costs to appear under  
7       Account 4375 and 4380, in accordance with the Accounting Procedures Handbook.<sup>11</sup>
- 8       • Increased the funding for LEAP program to 0.15% of the utility’s revenue  
9       requirement and proposed exemptions from certain aspects of the LEAP Manual to  
10      modernize and enhance the effectiveness of the program in providing customers  
11      financial assistance.<sup>12</sup>
- 12      • Enhanced the load profile methodology to integrate electrification drivers used as  
13      the inputs in the cost allocation model.<sup>13</sup>

14

## 15       **9.       PREVIOUS OEB DIRECTIONS**

16      Table 1 below summarizes how Toronto Hydro addressed OEB directions specified in the  
17      2020-2024 Decision and Order.<sup>14</sup>

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<sup>9</sup> See Exhibit 3, Tab 1, Schedule 1.

<sup>10</sup> *Ibid.*

<sup>11</sup> See Exhibit 3, Tab 2 and Exhibit 4, Tab 5.

<sup>12</sup> See Exhibit 4, Tab 2, Schedule 19.

<sup>13</sup> See Exhibit 7, Tab 1, Schedule 1.

<sup>14</sup> EB-2018-0165, Toronto Hydro-Electric System Limited Decision and Order (December 19, 2019).

1 **Table 1: OEB Directions**

	<b>Direction</b>	<b>Response</b>
<b>1</b>	<b>General Plant – Fleet and Equipment:</b> <i>“The OEB directs Toronto Hydro to provide more detailed cost benefit analysis between EV, hybrid and combustion engines for its fleet program for future rebasing applications. In addition, the OEB directs Toronto Hydro to develop utilization measures beyond fleet use in standard hours.”<sup>15</sup></i>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the Fleet and Equipment capital program in Exhibit 2B, Section E8.3.
<b>2</b>	<b>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities:</b> <i>“The OEB expects Toronto Hydro to provide an assessment of appropriate sharing of benefits for ESS projects as part of any future requests for funding for provincial rate protection.”<sup>16</sup></i>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the relevant evidence in Exhibit 2A, Tab 5, Schedule 1.
<b>3</b>	<b>Load Forecasting:</b> <i>“The OEB expects Toronto Hydro to enhance its approach to forecasting customers / connections for its next rebasing application. ... The OEB expects there to be a greater level of documentation for future rate proceedings. ... The OEB expects Toronto Hydro to do a more detailed analysis of the impact of EVs and DERs on load and load profile to be considered for any future load forecasts.”<sup>17</sup></i>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the relevant evidence in Exhibit 3, Tab 1, Schedule 1.

<sup>15</sup> *Ibid* at pp. 103-104.

<sup>16</sup> *Supra* note 4 at p. 119.

<sup>17</sup> *Supra* note 4 at pp. 126-127.

	Direction	Response
4	<b>Shared Services:</b> <i>"The OEB notes that for Account 4375 Shared Services Recovery, Toronto Hydro does not record the associated expenses in Account 4380, as required by the Accounting Procedures Handbook. Toronto Hydro disclosed this point in its evidence, however, this approach makes it more difficult to assess that there are no cross-subsidies between regulated and non-regulated activities. Toronto Hydro is expected to follow the requirements of the Accounting Procedures Handbook going forward."</i> <sup>18</sup>	Toronto Hydro addressed the OEB's direction. For specific details, please see the relevant evidence in Exhibit 3, Tab 2 and Exhibit 4, Tab 5.
5	<b>Depreciation:</b> <i>"For the next rebasing application, the OEB directs Toronto Hydro to file either the annual useful lives reviews to demonstrate that no change is required to the useful lives or a new depreciation study."</i> <sup>19</sup>	Toronto Hydro addressed the OEB's direction. For specific details, please see the relevant evidence in Exhibit 2A, Tab 2, Schedule 1, and Appendix D thereto.
6	<b>Standby Rates:</b> <i>"Given the length of time that the standby rates have been set on an interim basis, the OEB requires Toronto Hydro to file a proposal in its next rebasing application to address this situation, unless it has been otherwise superseded by a generic policy."</i> <sup>20</sup>	Toronto Hydro addressed the OEB's direction. For specific details, please see the relevant evidence in Exhibit 8, Tab 1, Schedule 1.
7	<b>Earnings Sharing Mechanism ("ESM"):</b> <i>"The 2019 ESM calculation should be filed as part of Toronto Hydro's next rebasing application."</i> <sup>21</sup>	Toronto Hydro addressed the OEB's direction. For specific details, please see the relevant evidence in Exhibit 9, Tab 1, Schedule 1.

<sup>18</sup> *Supra* note 4 at p. 131.

<sup>19</sup> *Supra* note 4 at p. 146.

<sup>20</sup> *Supra* note 4 at p. 160.

<sup>21</sup> *Supra* note 4 at p. 182.

	Direction	Response
8	<b>Other Pension and Employment Benefits (“OPEBs”):</b> <i>“The OEB requires Toronto Hydro to commence gathering the necessary information going forward to calculate the accrual OPEB amount based on the annual depreciation associated with its cumulative undepreciated capitalized OPEB costs in rate base.”</i> <sup>22</sup>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the relevant evidence in Exhibit 9, Tab 1, Schedule 1.
9	<b>Sale of Utility Properties:</b> <i>“The OEB directs Toronto Hydro to establish the Gain on Sale of Property variance account as there is considerable variability in the gain on disposal of property. Toronto Hydro is expected to seek disposition of this symmetrical variance account in its next rebasing application.”</i> <sup>23</sup>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the relevant evidence in Exhibit 9, Tab 1, Schedule 1.
10	<b>In-Service Additions &amp; Capital-Related Revenue Requirement Variance Account (“CRRRVA”):</b> <i>“The approach offered by Toronto Hydro to require it to report on in-service additions by investment category for the 2020-2024 period at the time of its next rebasing is approved. ... The additional information will assist in reassessing the account in the next rebasing application.”</i> <sup>24</sup>	Toronto Hydro addressed the OEB’s direction. For specific details, please see the relevant evidence in Exhibit 2A, Tab 1, Schedule 1 and Exhibit 9, Tab 1, Schedule 1.

1

## 2 **10. CONDITIONS OF SERVICE**

3 Toronto Hydro’s current Conditions of Service (Revision 22) can be found at the following  
4 link: <https://www.torontohydro.com/conditions-of-service>. Appendix A to this Schedule  
5 provides summaries of the following revisions Toronto Hydro made to its Conditions of  
6 Service since the last rebasing application:

<sup>22</sup> *Supra* note 4 at p. 187

<sup>23</sup> *Supra* note 4 at p. 188.

<sup>24</sup> *Supra* note 4 at p. 195.

- 1       • Revision 19 – January 1, 2020
- 2       • Revision 19.1 – March 1, 2020
- 3       • Revision 20 – January 1, 2021
- 4       • Revision 21 – January 1, 2022
- 5       • Revision 22 – January 1, 2023

6

7 Toronto Hydro proposes to increase its basic connection allowance for certain customer  
8 classes from \$1,396 to \$3,059.<sup>25</sup> If this proposal is approved, Toronto Hydro would update  
9 the Service Connection and Disconnection Fee column of Table 2 of its Conditions of Service  
10 as of January 1, 2025. Toronto Hydro does not expect any other proposals in this Application  
11 to result in other material changes to its Conditions of Service.

12

13 Toronto Hydro has identified five types of charges listed in the Conditions of Service that are  
14 not on its Tariff of Rates and Charges. Consistent with other similar charges that Toronto  
15 Hydro directly collects from customers, they are not recorded as a specific service charge in  
16 Toronto Hydro's OEB-approved tariff sheet. For more details, please see Exhibit 8, Tab 2,  
17 Schedule 1.

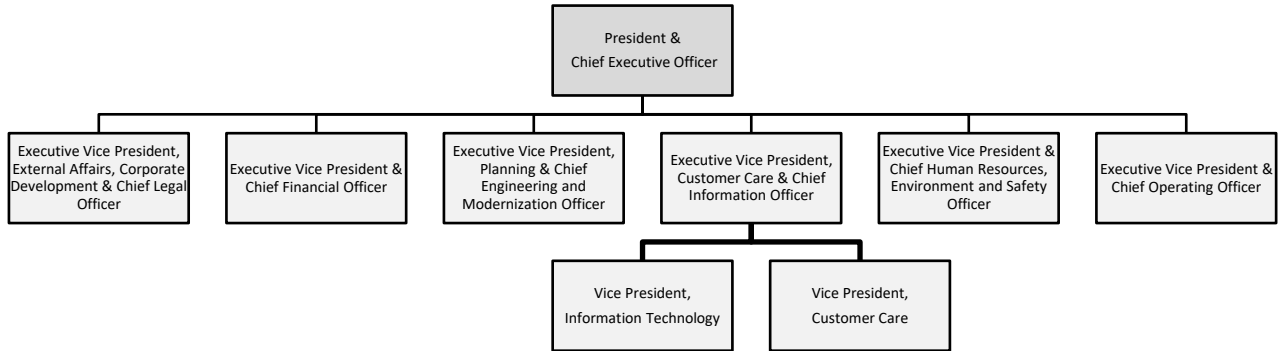
18

## 19 **11. CORPORATE AND UTILITY ORGANIZATIONAL STRUCTURE**

20 Toronto Hydro's organizational chart is provided in Figure 1 below. A corporate entities  
21 relationship chart showing the extent to which the parent company is represented on  
22 Toronto Hydro's Board of Directors and a description of the reporting relationships between  
23 the utility and parent company is provided in Exhibit 1C, Tab 2, Schedule 1. There are no  
24 planned changes in corporate or operational structure.

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<sup>25</sup> Exhibit 2B, Section E5.1.



**Figure 1: Toronto Hydro's Organizational Chart**

## 12. LIST OF APPROVALS REQUESTED

The list of specific approvals that Toronto Hydro requests as part of this Application is provided in Exhibit 1A, Tab 2, Schedule 1 and OEB Appendix 2-A, and reproduced below:

Pursuant to section 78 of the *Ontario Energy Board Act, 1998*,<sup>26</sup> Toronto Hydro seeks the following approvals:

- 1) Approval of 2025 base revenue requirement as proposed in Exhibit 6, Tab 1.
- 2) Approval of 2025 electricity distribution rates and charges as proposed in Exhibits 8 and 9, 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) Approval of updated depreciation rates in accordance with Exhibit 2A, Tab 2, Schedule 1.
- 4) Approvals related to deferral and variance accounts as proposed in Exhibit 9. In particular:

<sup>26</sup> SO 1998, c 15, Sched B.

- 1 a) To dispose of balances in existing deferral and variance accounts as detailed  
2 in Exhibit 9, Tab 1, Schedule 1;  
3 b) Approval of the continuation of existing deferral and variance accounts, as  
4 set out in Exhibit 9, Tab 1, Schedule 1; and  
5 c) Approval of new deferral and variance account as proposed in Exhibit 9,  
6 Tab 1, Schedule 1:  
7 i) A variance account in respect of demand-related expenditures and  
8 revenues;  
9 ii) A deferral account in respect of performance incentives earnings;  
10 (iii) A variance account in respect of the innovation fund; and  
11 (iv) A deferral account in respect of variable consideration from a real  
12 property sale.
- 13 5) Approval of the 2025-2029 Custom Rate Framework, including the Custom  
14 Revenue Cap Index ("CRCI") and non-CRCI elements, as proposed in Exhibit 1B,  
15 Tab 2, Schedule 1.
- 16 6) Approval of the 2025-2029 Custom Scorecard metrics, weightings and targets set  
17 out in Exhibit 1B, Tab 3, Schedule 1, including the establishment of a second  
18 phase of this proceeding to finalize the Custom Scorecard targets post the OEB's  
19 decision, as proposed therein.
- 20 7) Other items or amounts that may be requested by the Applicant in the course of  
21 the proceeding, and such other relief or entitlements as the OEB may grant.

**CONDITIONS OF SERVICE**  
**Revision #19 (effective January 1, 2020)**  
**REVISION SUMMARY**

Exhibit 1A  
Tab 3  
Schedule 1  
Appendix A  
ORIGINAL  
(8 pages)

Section	Section Title	Summary of Changes to Toronto Hydro's Conditions of Service
1.8	Disputes	Revised the website address that refers to the Dispute Resolution process which is on Toronto Hydro's website.
2.1.2	Expansions / Offer to Connect	Revised statement from "not exceed" to "be equal to" the generator's share of the present value of the projected capital costs and on-going maintenance costs for the facilities.
2.1.2.2	Capital Contribution Policy	Added statements: <ul style="list-style-type: none"> <li>- customers having a non-coincident peak demand equal to or greater than 5 MW shall be charged their share of the capital contribution for a new or modified transmitter-owned connection facility, and</li> <li>- where an expansion involves an upstream transmission asset that has been deemed by the OEB to be a distribution asset, Toronto Hydro shall not require a capital contribution from a load customer with a non-coincident peak demand of less than 5 MW.</li> </ul>
2.1.2.3	Expansion Deposit	Revised from "may" to "shall" to withhold ten percent of the expansion deposit if an alternative bid option is chosen.
2.1.2.5	Rebates of Capital Contribution	Revised from "load levels" to "non-coincident peak demand" as a factor to consider when apportioning the overall benefits.
2.1.2.7	Bypass Compensation	New section regarding bypass compensation.
2.2	Disconnection	Added a statement that a customer must pay any outstanding arrears prior to the removal of Toronto Hydro equipment.
2.2.1	Disconnection & Reconnection - Process and Charges	Revised statements: <ul style="list-style-type: none"> <li>- from "... a disconnect notice has been delivered to the Customer" to "... a disconnect notice has been received by the Customer",</li> <li>- from "... on the third business day after mailing." to "... on the third business day after the date on which the notice was printed.", and</li> <li>- customer must remedy the condition within "seven calendar days" to "a reasonable period".</li> </ul> <p>Added a statement not to disconnect an occupied residential property for non-payment during a Disconnection Ban Period.</p>
2.4.3	Deposits	Added a statement that a security deposit for a residential account may be waived where the customer enrolls in an equal monthly payment, provided that a deposit may otherwise be required as per the Distribution System Code.
2.4.5	Payments and Overdue Account Interest Charges	Revised statements: <ul style="list-style-type: none"> <li>- the interest rate used to determine any late payment charges, and</li> <li>- from "Pre-Authorized Payments" to "Pre-Authorized Debits".</li> </ul> <p>Added a statement that bills are to be paid in full within 20 days of the statement date.</p>
3.3.1	New Residential Subdivisions or Multi-Unit Developments	Deleted the statements referring to the developer having the choice to complete the expansion work or have Toronto Hydro perform the work, and construction work that is not allowed to be completed by the customer.  Added reference to sections in the Conditions of Service that are applicable for non-residential class customers.

## CONDITIONS OF SERVICE

Revision #19 (effective January 1, 2020)

### REVISION SUMMARY

Section	Section Title	Summary of Changes to Toronto Hydro's Conditions of Service
4	Glossary of Terms	Revised the terms: Customer, embedded distributor, host distributor.
Section 6 - References	Toronto Hydro Requirements for the Design and Construction of Customer-Owned High Voltage Substations	Updated reference document #4 (Revision #11, dated August 30, 2019) Added statements to the following sections: - 9.28.2 Transformers; added note 8 and column headings to Table 5. Revised statements to the following sections: - 3. Definitions; Customer
Section 6 - References	Toronto Hydro Metering Requirements 750 Volts or Less	Updated reference document #6 (Revision #13, dated August 9, 2019) Added content to the following sections: - 7.3.1 Meter Cabinet for Meters Only; added manufacturer and part number to Table I.
Section 6 - References	Toronto Hydro Metering Services and Charges	Updated reference document #9 (Revision #1, dated August 30, 2019) Added content to the following sections: - 1.1 Introduction; determination of the service and metering connections. Revised content to the following sections: - 1.1 Introduction; service connections to separate buildings, - 1.2 Metering Charges Table; associated costs for items 2 and 3, and - 1.3 Metering Configuration and Associated Costing Diagrams; updated diagrams 1, 2, and 3 to illustrate metering for multiple buildings.

## CONDITIONS OF SERVICE

Revision #19.1 (effective March 1, 2020)

### REVISION SUMMARY

Section	Section Title	Summary of Changes to Toronto Hydro's Conditions of Service
2.2.1	Disconnection & Reconnection - Process and Charges	<p>Revised statements:</p> <ul style="list-style-type: none"><li>- the minimum payment period to become 14 calendar days from the date on which the disconnection notice is received before a customer can be disconnected for non-payment, and</li><li>- where a disconnection notice was sent by mail, the period is to be revised to the fifth calendar day after the date on which the notice was printed.</li></ul> <p>Added statements:</p> <ul style="list-style-type: none"><li>- before issuing a disconnection notice for non-payment, an account overdue notice shall be delivered to the customer, and</li><li>- the customer responsible for a disconnection may be charged for reconnection costs and reasonable costs for repairs of the distributor's physical assets attached to the property in reconnecting the property.</li></ul>
2.4.3	Deposits	<p>Revised statements:</p> <ul style="list-style-type: none"><li>- the calculation method in determining the amount of an account security deposit, and</li><li>- the minimum time period from "5 years" to "3 years" for good payment history for non-residential customers that have a demand less than 50 kW.</li></ul>
2.4.5	Payments and Overdue Account Interest Charges	<p>Revised statements:</p> <ul style="list-style-type: none"><li>- payment plans are available to customers, such that equal monthly payment plans are to be offered to residential customers and to general service less than 50 kW customers, and the equal monthly payment plans may not be offered under specified conditions, and</li><li>- bills are to be paid in full within 24 days of the statement date.</li></ul>

**CONDITIONS OF SERVICE, Revision #20**  
**REVISION SUMMARY**

Revision #	Section	Section Title	Summary of Changes to Toronto Hydro's Conditions of Service
20-0-01	2.1.5	Relocation of Plant	Revised to reflect the OEB's new relocation cost recovery standard.
	4	Glossary of Terms	Added the term: Relocation
20-0-02	2.1.2.4	Supply Agreement	Removed this section as the terms and concepts are outdated and the same conditions are covered in the Connection Agreements with the Customer. Establishing a Supply Agreement in addition to the Connection Agreement would be redundant.
	2.1.7.5	Operating Agreements (new)	Added a new section to specify that an Operating Agreement may be required between Toronto Hydro and Customer for load connection customers (customers without generator/generation facilities).
20-0-03	2.3.4.2	Supply Voltage	Revised to reflect the equivalent service sizes of the demands loads offered to Customers when supplied from secondary street circuits on road allowance.
20-0-04	2.3.7.1	Metering - General	Added conditions in the section to give Toronto Hydro the right to operate on Customer-Owned switched when conducting meter work and not be liable for any damages or losses sustained resulting from inadequate maintenance of Customer-Owned equipment and infrastructure.
20-0-05	3.8	Unmetered Connections	Revised to better outline and clarify Toronto Hydro requirements for unmetered service connections and the responsibilities between Toronto Hydro and Customer when it comes to the different connection methods offered.
20-0-06	2.2.1	Disconnection & Reconnection	Revised to better align with the new Distribution System Code (DSC) disconnection and reconnection amendment.
20-0-07	2.4.3	Deposits	Revise the wording in the Conditions of Service to better align with the Distribution System Code (DSC) and clarify the time period over which a good payment history must be on file for waiving of new or increased deposit amounts.
20-R-01	Section 6 - References	Toronto Hydro Requirements for the Design and Construction of Customer-Owned High Voltage Substations	<p>Updated reference document #4 (Revision #12, dated September 21, 2020)</p> <p>Added statements to the following sections:</p> <ul style="list-style-type: none"> <li>- 5.1.3 Dedicated Feeder Supply</li> </ul> <p>Revised statements to the following sections:</p> <ul style="list-style-type: none"> <li>- 7.6 Protection Co-ordination and arch flash studies</li> <li>- 8.8 Communication Lines</li> <li>- 9.21 Line Differential Relay Protection</li> <li>- Sketch I-1 - Updated</li> <li>- Sketch 7 – Revised to Arc Flash Sign; Existing sketch for control cable cabinet removed as it is no longer applicable</li> </ul>
20-R-02	Section 6 - References	Toronto Hydro Requirements for the Design and Construction of Customer-Owned Structures	<p>Updated reference document #5 (Revision #6, dated September 21, 2020)</p> <p>Added statements to the following sections:</p> <ul style="list-style-type: none"> <li>- Section 4.1 Customer Responsibility</li> <li>- Section 4.4.3 Types of Structures</li> <li>- Section 5.2 Vault Location Requirements</li> <li>- Section 5.4 Vault Design and Construction Requirements</li> </ul>

			<div>Revised statements to the following sections:</div> <ul style="list-style-type: none"><li>- Section 4.1 Customer Responsibility</li><li>- Section 4.4.1 Location Requirements</li><li>- Section 4.4.2 Access Requirements</li><li>- Section 4.4.3 Types of Structures</li><li>- Section 5.6 Vault Electrical Requirements</li><li>- Section 5.7 Vault Ventilation Requirements</li></ul>
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**CONDITIONS OF SERVICE, Revision #21**  
**REVISION SUMMARY**

Revision #	Section	Section Title(s)	Summary of Changes to Toronto Hydro's Conditions of Service
21-0-01	2.1.2.5	Feeder Capacity Optimization	<ul style="list-style-type: none"> <li>Moved both "Feeder Capacity Optimization" and "Bypass Compensation" sections one level up from Section 2.1.2 Expansions / Offer to Connect to under the general Section 2.1 Connections. The purpose is to reflect that both policies apply to any type of connection project and not just expansions.</li> </ul>
	2.1.2.6	Bypass Compensation	<ul style="list-style-type: none"> <li>Removed any references to the "realization period" under the "Feeder Capacity Optimization" section to reflect that Toronto Hydro may examine a Customer's peak demand at any time, subject to the terms of the applicable Offer to Connect, the Conditions of Service, and any regulatory requirements.</li> </ul>
21-0-02	2.2.1	Disconnection & Reconnection	Expanded the wording in the Disconnection & Reconnection – Process and Charges section to describe in greater detail the disconnection process that Toronto Hydro follows in accordance with the applicable regulatory requirements.
21-0-03	2.3.4.2	Supply Voltage	<ul style="list-style-type: none"> <li>Modified section 2.3.4.2 Supply Voltage to provide more detail with respect to available supply voltages.</li> </ul>
	2.3.4.3	Supply Offerings (New)	<ul style="list-style-type: none"> <li>Introduced a new section entitled "Supply Offerings" to provide more detail regarding Toronto Hydro's supply offering in the public road allowance and transformer offerings on private property.</li> </ul>
21-0-04	2.3.4.4	Number of Connections to Toronto Hydro's Distribution System (renamed)	Renumbered and renamed former section 2.3.4.3 to 2.3.4.4 "Number of Connections to Toronto Hydro's Distribution System" and modified the revision to clarify Toronto Hydro's policy with customer requests for diversity of supply.
21-0-05	2.3.5	Voltage Guidelines	Specified the voltage variation limits for primary voltage offerings as per the latest edition of C.S.A. Standard CAN3-C235-83.
21-0-06	2.4.3	Deposits	<ul style="list-style-type: none"> <li>For the purpose of satisfactory credit checks, revised the acceptable Equifax Credit commercial scores for Business customers to align with Equifax scoring for commercial customers.</li> <li>Revised the wording to further clarify the requirements for a security deposit to be returned to the Customer or Consumer within six weeks of closure of Customer or Consumer's account and when a Consumer or Customer moves from Standard Supply Service ("SSS") to a competitive retailer where the retailer is performing the billing function (retailer consolidated billing), for all account types.</li> </ul>
21-0-07	2.6	Temporary Services	Expanded the provision to reflect in greater detail Toronto Hydro's policies with respect to temporary services, including the right to request a certified structural analysis report for any structures housing or supporting Toronto Hydro-owned assets.
21-0-08	3.8	Unmetered Connections	Expanded the provision to reflect in greater detail Toronto Hydro's policies with respect to affixing attachments to Toronto Hydro assets, including the right to require licensed attachment agreements.

21-0-09	3.9	Metered Connections in Public Road Allowance (New)	Added a new section that specifies the connection requirements with respect to metered connections situated entirely in the public road allowance (e.g. sidewalk, boulevard).
21-0-10	3.10	Attachment to Toronto Hydro Assets and Structures (New)	Added a new section to specify the general requirements of attaching Customer or third-party assets (e.g. signages, decorative lighting) to Toronto Hydro-owned assets and structures (e.g. poles, cable chambers).
21-0-11	5	Tables 1 & 2 Demarcation points	<ul style="list-style-type: none"> <li>Merged Tables 1.1, 1.2, 1.3, 1.4 and 1.5 as Table 1 for ease of reference.</li> <li>Specified the ownership demarcation point for civil infrastructure between the Customer and Toronto Hydro based on the customer class and supply method.</li> </ul>
		Tables 3 & 4 (New)	<ul style="list-style-type: none"> <li>Added new Tables 3 and 4 to provide a summary reference regarding Toronto Hydro's supply offering in the public road allowance and transformer offerings on private property, respectively.</li> </ul>
		Table 5 (New)	<ul style="list-style-type: none"> <li>Added a new Table 5 to provide a summary reference regarding Toronto Hydro's supply offerings for temporary services.</li> </ul>
21-R-01	Section 6 – References	Reference Document #5 - Toronto Hydro Requirements for the Design and Construction of Customer-Owned Structures	<p>Revision highlights:</p> <ul style="list-style-type: none"> <li>Customer responsibilities of customer-owned structures, TH lock requirements for TH access</li> <li>Minimum vertical clearance and minimum truck loads for access routes to customer-owned vaults or substations</li> <li>Legacy vaults subject to inspection for foreign materials</li> </ul> <p>Revised statements to the following sections:</p> <ul style="list-style-type: none"> <li>Section 4.1 Toronto Hydro Requirements</li> <li>Section 4.4.1 Location Requirements</li> <li>Section 4.4.2 Access Requirements</li> <li>Section 4.4.3 Types of Structures</li> <li>Section 4.6 Inspections by Toronto Hydro</li> <li>Section 5.2 Location Requirements</li> <li>Section 5.3 Vault Access Requirements</li> <li>Section 5.4 Vault Design and Construction Requirements</li> <li>Section 5.5 Vault Grounding Requirements</li> </ul> <p>Updated five (5) Construction Standards:</p> <ul style="list-style-type: none"> <li>31-1230</li> <li>31-1350</li> <li>31-1400</li> <li>31-4100</li> <li>31-6030</li> </ul>
-	Section 6 – References	Reference Document #6 – Metering Requirements 750 Volts or Less	Contact information for Diagram #2 deviations updated.
21-R-02	Section 6 - References	Reference Document #8 - Contractor Pre-Qualification Application	<ul style="list-style-type: none"> <li>Restructured and updated the contractor pre-qualification process to reflect current business operations.</li> <li>Introducing the new methodology of classifying contractors.</li> </ul>

**CONDITIONS OF SERVICE, Revision #22**  
**REVISION SUMMARY – Main Document**

Revision #	Section	Section Title	Summary of Changes to Toronto Hydro's Conditions of Service
2022-M-01	1.7.3	Tree and Vegetation Management	Clarified Toronto Hydro and Customer's responsibilities with respect to tree trimming and vegetation management on both public road allowance and private property.
2022-M-02	2.2.1	Disconnection and Reconnection	Expanded the wording in the Disconnection & Reconnection – Process and Charges section to reflect Toronto Hydro's new policy of providing eligible low-income customers (ELIC) one free disconnection and reconnection in a rolling 12-month period.
2022-M-03	2.3.7.1.1	Metering Requirements for MURB and Condominiums	Substituted references to multi-unit residential rental buildings/MURBs with the term "multi-unit complex" (MUC) and other broader terminology to encompass all classes of units (residential and commercial) applicable for unit smart metering.
2022-M-04	2.4.4.1	Rate Reclassification	Added a new section outlining Toronto Hydro's rate reclassification policy.
2022-M-05	2.4.5	Payments and Overdue Account Interest Changes	Revised the provision to clarify the application of non-sufficient fund fees.
-	Section 5	Tables	Updated service size requirement to align with the transformer sizes and/or demand load offered by Toronto Hydro.
-	Section 6 – References	Toronto Hydro Requirements for the Design and Construction of Customer-Owned Structures	Minor housekeeping amendments and corrections in the following sections: <ul style="list-style-type: none"> <li>• 4.1 Customer Responsibility</li> <li>• 4.4.3 Types of Structures</li> <li>• 5.2 Vault Location Requirements</li> <li>• 5.4 Vault Design and Construction Requirements</li> <li>• 5.5 Vault Grounding Requirements</li> </ul>
2022-R-01	Section 6 - References	Metering Requirements 750 Volts or Less	<ul style="list-style-type: none"> <li>• Clarified Toronto Hydro's meter locations requirements.</li> </ul>
2022-R-02	Section 6 - References	Metering Requirements for 13.8 kV and 27.6 kV Customer-Owned Substations	<ul style="list-style-type: none"> <li>• Clarified Toronto Hydro's remote metering requirements for services 50 kW and greater.</li> <li>• Updated the meter diagram references to better reflect current standards, designs and practices.</li> </ul>

## **CERTIFICATION OF EVIDENCE AND REGARDING PERSONAL INFORMATION**

I, Amanda Klein, Executive Vice-President, External Affairs, Corporate Development and Chief Legal Officer of Toronto Hydro-Electric System Limited ("Toronto Hydro"), hereby certify that the evidence (including models and appendices) filed in support of Toronto Hydro's 2025-2029 Custom Incentive Rate-setting Application (EB-2023-0195) is accurate, consistent and complete to the best of my knowledge.

I further certify that, to the best of my knowledge, the evidence filed in support of Toronto Hydro's 2025-2029 Custom Incentive Rate-setting Application (EB-2023-0195) does not include any personal information, as that term is defined in the *Freedom of Information and Protection of Privacy Act*, that is not otherwise redacted in accordance with the requirements set out in Rule 9A of the Ontario Energy Board's *Rules of Practice and Procedure* (updated July 13, 2023).

This certification is given pursuant to Chapter 1 of the Ontario Energy Board's *Filing Requirements for Electricity Distribution Rate Applications* (issued April 18, 2022).

DATED this **17th** day of **November, 2023**.



**Amanda Klein**

**Executive Vice President,  
External Affairs, Corporate Development  
and Chief Legal Officer**

## **CERTIFICATION OF DEFERRAL AND VARIANCE ACCOUNT BALANCES**

I, Céline Arsenault, Executive Vice President and Chief Financial Officer of Toronto Hydro-Electric System Limited ("Toronto Hydro"), hereby certify that Toronto Hydro has robust processes and internal controls in place for the preparation, review, verification and oversight of the balances in all deferral and variance accounts presented in Toronto Hydro's 2025-2029 Custom Incentive Rate-setting Application (EB-2023-0195).

This certification is given pursuant to Chapter 1 of the Ontario Energy Board's *Filing Requirements for Electricity Distribution Rate Applications* (issued April 18, 2022).

DATED this **17th** day of **November, 2023**.

A handwritten signature in black ink, appearing to read 'C. Arsenault', with a stylized flourish at the end.

**Céline Arsenault**

**Executive Vice President and  
Chief Financial Officer**

**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 2025 through 2029, 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", "continue", "can", "could", "estimates", "expects", "focus", "forecasts", "future", "impacts", "intends", "may", "might", "must", "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

1 often intended to identify Forward-Looking Information, although not all Forward-  
2 Looking Information 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 management  
12 believes to be reasonable in the circumstances, including, but not limited to, expected  
13 load and customer growth, externally driven plant relocation requests, changes in  
14 funding requirements, no unforeseen delays and costs in capital projects, no unforeseen  
15 changes in the legislative and operating framework for electricity distribution in Ontario,  
16 the receipt of applicable regulatory approvals and requested rate orders, no unexpected  
17 delays in obtaining required approvals, the receipt of applicable IESO approvals, the  
18 ability of the utility to obtain and retain qualified staff, equipment and services in a timely  
19 and cost efficient manner, no unfavourable changes in government regulation, the level  
20 of interest rates and Toronto Hydro's ability to borrow, changes in the frequency and  
21 severity of emergency weather conditions arising from climate or environmental changes;  
22 costs to achieve modernization and electrification, no unforeseen changes to the key  
23 drivers behind the operational needs of Toronto Hydro, including but not limited to cloud-  
24 based software solutions, incremental costs to mitigate increased cyber security risks,  
25 asset maintenance requirements and evolving customer needs and expectations, and all  
26 other assumptions regarding general business and economic conditions.

1 The Forward-Looking Information is subject to risks, uncertainties and other factors that  
2 could cause actual results to differ materially from historical results or results anticipated  
3 by the Forward-Looking Information. The factors which could cause results or events to  
4 differ from current expectations include, but are not limited to, risks associated with the  
5 rate of deterioration of Toronto Hydro's assets; risks associated with the execution of  
6 Toronto Hydro's capital and maintenance programs necessary to maintain the  
7 performance of aging distribution assets and make required infrastructure  
8 improvements, including to deliver a modernized grid and meet electrification  
9 requirements to achieve government net zero GHG emissions targets; risks associated  
10 with capital projects; risks associated with electricity industry regulatory developments  
11 and other governmental policy changes, including factors relating to Toronto Hydro's  
12 distribution activities and to climate change; risks associated with the timing and results  
13 of regulatory decisions regarding Toronto Hydro's revenue requirements, cost recovery  
14 and rates; risks associated with information system security and with maintaining  
15 complex information technology systems; risks associated with maintaining the security  
16 of Toronto Hydro's information assets, including but not limited to the collection, use and  
17 disclosure of personal information; risks associated with the failure of critical IT systems;  
18 risks of external threats to Toronto Hydro's facilities and operations posed by unexpected  
19 weather conditions caused by climate change and other factors; risks associated with  
20 changing weather patterns due to climate change and resultant impacts to electricity  
21 consumption based on historic seasonal trends, terrorism and pandemics, including but  
22 not limited Toronto Hydro's limited insurance coverage for losses resulting from these  
23 events; risk to Toronto Hydro's employees or the general public of serious/fatal injuries  
24 and illnesses relating to or impacting upon Toronto Hydro's activities; risks of municipal  
25 government activity, including the risk that the City of Toronto could introduce rules,  
26 policies or directives, including those relating to net zero greenhouse gas emissions

1 targets, that can potentially limit Toronto Hydro's ability to meet its business objectives  
2 as laid out in the Shareholder Direction principles; risks associated with the possibility that  
3 advances in technology may compete with Toronto Hydro by affecting energy  
4 consumption levels and, as a result, customer demand for Toronto Hydro's services; risks  
5 related to Toronto Hydro's work force demographic and its potential inability to attract,  
6 train and retain skilled employees; risks of being unable to retain necessary qualified  
7 external contracting forces relating to its capital, maintenance and reactive infrastructure  
8 program; risks associated with possible labour disputes and Toronto Hydro's ability to  
9 negotiate appropriate collective agreements; risk that Toronto Hydro is not able to  
10 arrange sufficient and cost-effective debt financing to maintain its financial health and  
11 performance at acceptable levels; risk that insufficient debt or equity financing will be  
12 available to meet Toronto Hydro's requirements, objectives, or strategic opportunities;  
13 risk related to the timing and extent of changes in prevailing interest rates and discount  
14 rates and their effect on future revenue requirements and future post-employment  
15 benefit obligations; risks arising from inflation, the course of the economy and other  
16 general macroeconomic factors; Toronto Hydro's ability to earn back its revenue in the  
17 next rate period through the Performance Incentive Mechanism; risk associated with the  
18 impairment to Toronto Hydro's image in the community, public confidence or brand; risk  
19 associated with Toronto Hydro failing to meet its material compliance obligations under  
20 legal and regulatory instruments; risk of substantial and currently undetermined or  
21 underestimated environmental costs and liabilities; risk that assumptions that form the  
22 basis of Toronto Hydro's recorded environmental liabilities and related regulatory  
23 balances may change; risk that the presence or release of hazardous or harmful  
24 substances could lead to claims by third parties and/or governmental orders; unexpected  
25 increases or decreases in load and customer growth, and legislative, judicial or regulatory

1 developments that could affect Toronto Hydro's ability to meet the goals set out in this  
2 application. Toronto Hydro cautions that this list of factors is not exclusive.  
3  
4 All Forward-Looking Information in these materials is qualified in its entirety by the  
5 above cautionary statements, except as required by law, or by the OEB for the purposes  
6 of the Application.

## **GLOSSARY**

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

**“ADMS”** refers to Advanced Distribution Management System

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

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

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

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

**“AM”** refers to Asset Management.

**“AMS”** refers to Asset Management System

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

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

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

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

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

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

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

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

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

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

**“CBRM”** refers to Condition Based Risk Management.

- 1    **“CC&B”** refers to the Customer Care & Billing system, Toronto Hydro’s main customer  
2    care interface used for billing and customer information.
- 3    **“CDM”** refers to conservation and demand management.
- 4    **“CGAAP”** refers to Canadian Generally Accepted Accounting Principles.
- 5    **“CHI”** refers to Customer Hours Interrupted.
- 6    **“CHP”** refers to Combined Heat and Power generation.
- 7    **“CI”** refers to Customer Interruptions.
- 8    **“CIR”** or **“Custom IR”** refers to Custom Incentive Rate-setting.
- 9    **“CIS”** refers to customer information system. Toronto Hydro’s current CIS is the CC&B.
- 10   **“City”** refers to the City of Toronto.
- 11   **“CNAIM”** refers to the Common Network Asset Indices Methodology (Asset Condition)
- 12   **“CRCI”** or refers to Custom Revenue Cap Index.
- 13   **“CRD”** refers to Compact Radial Distribution assets.
- 14   **“CSMUR”** refers to the Competitive Sector Multi-Unit Residential rate class.
- 15   **“CWIP”** refers to Construction Work In Progress.
- 16   **“DER”** refers to distributed energy resources.
- 17   **“DERMS”** refers to the Distributed Energy Resource Management System
- 18   **“DG”** refers to distributed generation.
- 19   **“Distribution System Code”** or **“DSC”** refers to the OEB’s Distribution System Code.
- 20   **“DMS”** refers to Toronto Hydro’s Distribution Management System.
- 21   **“DR”** refers to Demand Response.
- 22   **“DSP”** refers to Distribution System Plan.
- 23   **“DST”** refers to Distribution System Technologist.
- 24   **“DVA”** refers to Deferral and Variance Accounts.
- 25   **“EDC”** refers to Toronto Hydro’s Enterprise Data Centre.
- 26   **“EDS”** refers to the OEB’s Electricity Distributor Scorecard.

- 1     **“EHS”** refers to Environment, Health, and Safety.
- 2     **“EHSMS”** refers to the Environmental, Health, and Safety Management System
- 3     **“Electricity Act”** refers to the *Electricity Act, 1998*, S.O. 1998, c. 15, Sched. A (Ontario),  
4     as amended.
- 5     **“EMS”** refers to emergency management services (i.e. police, fire, and ambulance).
- 6     **“ERM”** refers to Enterprise Risk Management.
- 7     **“ERP”** refers to an Enterprise Resource Planning system.
- 8     **“ESA”** refers to the Electrical Safety Authority.
- 9     **“ESG”** refers to Environmental, Social and Governance.
- 10    **“ESQR”** refers to Electricity Service Quality Requirements as mandated by the  
11    OEB’s Distribution System Code.
- 12    **“EUSR”** refers to the Electrical Utilities Safety Rules.
- 13    **“EV”** refers to Electric Vehicle.
- 14    **“FESI”** refers to Feeders Experiencing Sustained Interruptions.
- 15    **“Filing Requirements”** refers to Chapters 1, 2 and 5 of the OEB Filing Requirements for  
16    Electricity Distribution Rate Applications, as amended.
- 17    **“FLISR”** refers to Fault Location, Isolation, and Service Restoration.
- 18    **“FTE”** refers to full-time equivalent.
- 19    **“GEAR”** refers to Geo Electrical Mapping Records Viewer.
- 20    **“GIS”** refers to the Geospatial Information System.
- 21    **“GWh”** refers to a gigawatt-hour, a standard unit for measuring electrical energy  
22    produced or consumed over time. One GWh is the amount of electricity consumed by  
23    one million kWh.
- 24    **“HR”** refers to Human Resources.
- 25    **“HST”** refers to Harmonized Sales Tax.
- 26    **“HV”** refers to High Voltage.

- 1     **“HVAC”** refers to Heating, Ventilation, and Air-Conditioning.
- 2     **“Hydro One”** or **“HONI”** refers to Hydro One Networks Inc.
- 3     **“HI”** refers to Health Index.
- 4     **“IAS”** refers to International Accounting Standards.
- 5     **“IEEE”** refers to the Institute of Electrical and Electronic Engineers Inc.
- 6     **“IESO”** refers to the Independent Electricity System Operator.
- 7     **“IFRS”** refers to the International Financial Reporting Standards.
- 8     **“IPPR”** refers to Toronto Hydro’s Investment Planning and Portfolio Reporting (process).
- 9     **“IRRP”** refers to the Integrated Regional Resource Plan.
- 10    **“ISA”** refers to an in-service addition of assets to the utility’s rate base.
- 11    **“IT”** refers to Information Technology.
- 12    **“ITIS”** refers to the Interruption Tracking Information System.
- 13    **“IVR”** refers to the Interactive Voice Response technology that assists customers with
- 14    their account management enquiries by providing updated account balances, payment
- 15    option information, bill amount predictors and other related tools.
- 16    **“Key Accounts”** refers to large customers with average peak loads over 1 MW and those
- 17    customers who have critical loads like hospitals, financial institutions, essential public
- 18    services and developers.
- 19    **“kW”** refers to a kilowatt, a common measure of electrical power equal to 1,000 Watts.
- 20    **“kWh”** refers to a kilowatt-hour, a standard unit for measuring electrical energy
- 21    produced or consumed over time. One kWh is the amount of electricity consumed by
- 22    ten 100 Watt light bulbs burning for one hour.
- 23    **“LCA”** refers to a Life Cycle Analysis.
- 24    **“LDC”** refers to Local Distribution Company.
- 25    **“LDR”** refers to Local Demand Response.

- 1     **“LEAP”** refers to the financial assistance portion of the OEB’s Low-Income Energy  
2     Assistance Program.
- 3     **“LoS”** refers to Loss of Supply.
- 4     **“LRAM”** refers to the Lost Revenue Adjustment Mechanism.
- 5     **“LRAMVA”** refers to the Lost Revenue Adjustment Mechanism Variance Account.
- 6     **“LRT”** refers to Light Rail Transit.
- 7     **“LTEP”** refers to the Ontario Long-Term Energy Plan.
- 8     **“LV”** refers to Low Voltage.
- 9     **“MAIFI”** refers to the Momentary Average Interruption Frequency Index.
- 10    **“MED”** refers to major event days as defined by Institute of Electrical & Electronic  
11    Engineers Inc. specification 1366.
- 12    **“mIFRS”** or **“MIFRS”** refers to Modified IFRS.
- 13    **“MS”** refers to Municipal Station, a station within the distribution system which is  
14    supplied by feeders at 27.6 kV or 13.8 kV and steps down voltage to 13.8 kV or 4.16 kV.
- 15    **“MW”** refers to megawatt, a common measure of electrical power equal to one million  
16    watts.
- 17    **“NBV”** refers to Net Book Value.
- 18    **“NERC”** refers to the North American Electric Reliability Corporation.
- 19    **“NMS”** refers to Network Management System
- 20    **“NWS”** or **“NWA”** refers to Non-Wires Alternatives/Solutions.
- 21    **“OCCP”** refers to the Operational Centers Consolidation Program.
- 22    **“OEB”** refers to the Ontario Energy Board.
- 23    **“OEM”** refers to the Original Equipment Manufacturer.
- 24    **“OH&S”** refers to Occupational Health & Safety.
- 25    **“OHSa”** refers to the *Occupational Health and Safety Act*, R.S.O. 1990, c. O.1.
- 26    **“OM&A”** refers to Operations, Maintenance, and Administration.

- 1    **“OMERS”** refers to the Ontario Municipal Employees Retirement System, a multi-  
2    employer, contributory, defined benefit pension plan established in 1962 by the  
3    Province for employees of municipalities, local boards and school boards in Ontario.
- 4    **“OMS”** refers to Toronto Hydro’s Outage Management System.
- 5    **“OPEBs”** refers to Other Post-Employment Benefits.
- 6    **“OSC”** refers to the Ontario Securities Commission.
- 7    **“OTO”** refers to Orders to Operate.
- 8    **“PCB”** refers to polychlorinated bi-phenyl.
- 9    **“PILC”** refers to Paper-Insulated Lead-Covered (cable).
- 10   **“PILs”** refers to the Payment In Lieu of Corporate Taxes.
- 11   **“PIM”** refer to the Performance Incentive Mechanism.
- 12   **“PLT”** refer to Power Line Technician.
- 13   **“PP&E”** refers to Property, Plant, and Equipment.
- 14   **“PPE”** refers to Personal Protective Equipment.
- 15   **“PSC”** refers to Power System Controller.
- 16   **“PWU”** refers to Power Workers’ Union.
- 17   **“RCM”** refers to Reliability Centered Maintenance.
- 18   **“REI”** refers to Renewable Enabling Improvements.
- 19   **“REG”** refers to Renewable Energy Generation.
- 20   **“RFP”** refers to Request for Proposal.
- 21   **“RIP”** refers to a Regional Infrastructure Plan.
- 22   **“ROE”** refers to Return on Equity.
- 23   **“RPB”** refers to Reverse Power Breaker.
- 24   **“RRF”** or **“RRFE”** refers to the OEB’s policy for a Renewed Regulatory Framework for  
25   Electricity Distributors.
- 26   **“RRR”** refers to the OEB’s Reporting & Record Keeping Requirements.

- 1     **“RTU”** refers to a Remote Terminal Unit.
- 2     **“SAIDI”** refers to the System Average Interruption Duration Index and is a measure (in  
3     hours) of the annual system average interruption duration for customers served, not  
4     including MED. SAIDI represents the quotient obtained by dividing the total customer  
5     hours of interruptions longer than one minute by the number of customers served.
- 6     **“SAIFI”** refers to the System Average Interruption Frequency Index and is a measure of  
7     the frequency of service interruptions for customers served, not including MED. SAIFI  
8     represents the quotient obtained by dividing the total number of customer  
9     interruptions longer than one minute by the number of customers served.
- 10    **“SCADA”** refers to Supervisory Control and Data Acquisition.
- 11    **“SSS”** refers to Standard Supply Service.
- 12    **“THC”** refers to Toronto Hydro Corporation.
- 13    **“THESI”** refers to Toronto Hydro Energy Service Inc.
- 14    **“Toronto Hydro”** or **“THESL”** refers to Toronto Hydro-Electric System Limited.
- 15    **“TOU”** refers to Time of Use billing practices.
- 16    **“TRIF”** refers to Total Recordable Injury Frequency.
- 17    **“TS”** refers to Transformer Station, a point of power supply from the Hydro One  
18    transmission system that steps down supply voltage from 230 kV or 115 kV to 27.6 kV or  
19    13.8 kV.
- 20    **“TTC”** refers to Toronto Transit Commission.
- 21    **“URD”** refers to Underground Residential Distribution.
- 22    **“USGAAP”** refers to United States Generally Accepted Accounting Principles.
- 23    **“USL”** refers to the Unmetered Scattered Load rate class.
- 24    **“USofA”** refers to the Uniform System of Accounts set out in the Accounting Procedures  
25    Handbook.
- 26    **“UWPC”** refers to Utility Work Protection Code.

- 1    **“Watt”** or **“W”** refers to a common measure of electrical power. One Watt equals the  
2    power used when one ampere of current flows through an electrical circuit with a  
3    potential of one volt.
- 4    **“WCA”** refers to the Working Capital Allowance.
- 5    **“WF”** refers to Workforce.
- 6    **“WMS”** refers to the Warehouse Management System.
- 7    **“WSIB”** refers to the Workplace Safety and Insurance Board.
- 8    **“XLPE”** refers to Cross-Linked Polyethylene.