

Item	Identified by	Reference 1	Reference 2 If applicable	Description	FHI Response
1	VG	Exh 1 - p. 22 of file "FHI_2025_Exhibit_1_20240509.pdf"	Exh 1 - p. 27 of file "FHI_2025_Exhibit_1_20240509.pdf"	Base revenue requirement on the second reference does not match. Reference 1 seems to be the correct value (\$16,210,710) when comparing with other parts of the application, but please confirm.	Reference 2 has been corrected and agrees to Reference 1 and other parts of the application. Exhibit 1 resubmitted as FHI_2025_Exhibit 1_06062024.
2	VG	Tab Rev_Reqt, cell F42 "FHI_2025_Rev_Reqt_Workform_1.0_20240426"	Exh 1 - p. 27 of file "FHI_2025_Exhibit_1_20240509.pdf"	2025 Test Year Service Revenue Requirement values don't match	Reference 2 has been corrected and agrees to Reference 1. Exhibit 1 resubmitted as FHI_2025_Exhibit 1_06062024.
3	VG	Tab Rev_Reqt, cell F32 "FHI_2025_Rev_Reqt_Workform_1.0_20240426"	Exh 1 - p. 27 of file "FHI_2025_Exhibit_1_20240509.pdf"	Total revenue offsets don't match	Reference 2 has been corrected and agrees to Reference 1. Exhibit 1 resubmitted as FHI_2025_Exhibit 1_06062024.
4	VG	Exhibit 4, Page 4 of 56, Table 4-1	EB-2014-0073 Rev req workform, tab Rev_Reqt	OEB approved OM&A doesn't match	Table 4-1 noted in Reference 1 has been updated and agrees to Reference 2. Exhibit 4 resubmitted as FHI_2025_Exhibit 4_06062024.
5	ES	Tab 6.2a CBR B_Allocation Cell I34 "FHI_2025_DVA_Continuity_Schedule_CoS_1.0_20240426"	Exh 9-p. 21 of file "FHI_2025_Exhibit_9_20240509.pdf"	Kwh customer 1 and 2 percentages does not exactly match.	Reference 2 has been corrected and agrees to Reference 1. Exhibit 9 resubmitted as FHI_2025_Exhibit 9_06062024.
6	ES	Tab App.2-AA_Capital Projects Cell B59 "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	Exh 2-p. 57 of file "FHI_2025_Exhibit_2_1_of_3_20240509.pdf"	2015 totals do not match.	Reference 2 has been corrected and agrees to Reference 1. Exhibit 2, 1 of 3 resubmitted as FHI_2025_Exhibit 2_1_of_3_06062024.
7	ES	Tab App.2-OA Capital Structure "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	Exh 5-p. 8 of file "FHI_2025_Exhibit_5_202404269.pdf"	Last OEB approved year tables do not match.	Reference 1 has been corrected and agrees to Reference 2. Chapter 2 Appendices resubmitted as FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240606.
8	ES	Tab App.2-OB_Debt Instruments Cell H150 & I150 "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	Exh 5-p.10 of file "FHI_2025_Exhibit_5_20240426.pdf"	Year 2021 total rate and interest do not match.	Updated formulas in J138 and J139 in Reference 1 to account for loans that were paid off early and replaced. Amount agrees to Reference 2. Chapter 2 Appendices resubmitted as FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240606.

9	VG	Tab 2JA, cells B21:M21 "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	Tab 2JC, cells B49:M49 "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	Amounts for "Administrative and General" do not match.	As per Table 4-10 in FHI_2025_Exhibit 4_20240606, USoA Account 5660, 5680, and 5675 are grouped in programs that are more aligned with the expenses within these accounts. The overall totals in 2-JC and 2-JA match. FHI does not believe that there is a requirement for programs within 2-JC to match to individual subtotals.
10	VG	"FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508" In Tab 2L, cells F17:I17 should reference row 22 in tab App.2-JA and not row 21 in tab App.2-JA		This is an error with the spreadsheet itself. Please work with Sibtain from the OEB to have the model fixed.	Updated cells F17:I17 to reference row 22 in tab App.2-JA and not row 21 in tab App.2-JA. Chapter 2 Appendices resubmitted as FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240606.
11	AF	Exhibit 3, page 31 of the file "FHI_2025_Exhibit_3_20240426"	"FHI_2025_Rev_Reqt_Workform_1.0_20240426" Tab 10. Load Forecast	The Exhibit 3 evidence indicates that the Large Use load has increased due to an extra WMS customer in 2018. The Customer Count in Large Use has remained at 1 for the entire duration of the historic period. While the Whole Sale Market Participants are listed separately at the first reference, they are included in the GS 50 to 4,999 rate class at the second reference. Please reconcile.	One Wholesale Market Participant (WMP) was billed with Large Use distribution rates from 2018-2024. This account was reclassified as GS 50 to 4,999 kW in 2024 as explained in FHI_2025_Exhibit 7_04262024, page 10 of the file. For the purpose of the Load Forecast, WMPs were in their own grouping, but included in GS 50 to 4,999 in the second reference as both WMP customers will be classed as GS 50 to 4,999 kW in the Test Year.
12	IQ	Exh 5-p. 6 of file "FHI_2025_Exhibit_5_20240426.pdf"		The amount for Bank Debt with RBC for Transformer Station, 4.74% due May 31, 2038 does not match the amount stated in the application.	Reference 1 has been corrected and agrees to the amount stated in the application. Exhibit 5 resubmitted as FHI_2025_Exhibit 5_06062024. FHI is ensuring the most recent Exhibit 6 is on file and has been resubmitted as FHI_2025_Exhibit 6_06062024.
13	IQ	Exh 5-p.4 of file "FHI_2025_Exhibit_5_20240426.pdf"	Tab App.2-OA Capital Structure "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	The amount FHI proposes to recover for short term does not match the amount on table 5-2	Reference 1 has been updated and agrees to Reference 2. Exhibit 5 resubmitted as FHI_2025_Exhibit 5_06062024.
14	IQ	Exh 5-p.10 of file "FHI_2025_Exhibit_5_20240426.pdf"	Tab App.2-OA Capital Structure "FHI_2025_Filing_Requirements_Chapter2_Appendices_1.0_20240508"	The amount of deemed long term debt does not match the amount on table 5-2	Reference 1 has been updated and agrees to Reference 2. Exhibit 5 resubmitted as FHI_2025_Exhibit 5_06062024.
		Exh 5-p.7 of file	Tab App.2-OA Capital Structure	The amount of Rate Base and Return	Reference 1 has been updated and agrees to

15	IQ	"FHI_2025_Exhibit_5_20240426.pdf"	"FHI_2025_Filing_Requirements_Chapter 2_Appendices_1.0_20240508"	on Rate Base do not match the amount on table 5-2	Reference 2. Exhibit 5 resubmitted as FHI_2025_Exhibit 5_06062024.
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