Elissar El-Hage
Senior Manager, Rate Applications
Toronto Hydro-Electric System Limited
14 Carlton Street
Toronto, ON M5B 1K5
regulatoryaffairs@torontohydro.com

October 19, 2026

Via RESS

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
PO Box 2319
2300 Yonge Street, 27th floor
Toronto, ON M4P 1E4

Dear Mr. Murray:

Re: Toronto Hydro-Electric System Limited ("Toronto Hydro")
Application to Finalize 2027 Electricity Distribution Rates and Charges
OEB File No. EB-2026-0073 – Interrogatory Responses

Pursuant to Procedural Order No. 1, please find enclosed Toronto Hydro's responses to interrogatories received on October 8, 2026 from OEB Staff and the officer's certificate that the responses do not contain any personal information.

Sincerely,

Elissar El-hage

Digitally signed by Elissar El-hage
DN: cn=Elissar El-hage, email=EEl-hage@TorontoHydro.com
Date: 2026.10.19 16:12:25 -04'00'

Elissar El-Hage
Senior Manager, Rate Applications
Toronto Hydro-Electric System Limited

Cc: Andrew Sasso and Jody McEachran, Toronto Hydro

OFFICER'S CERTIFICATE – PERSONAL INFORMATION

As the Executive Vice President, Chief Strategy and Regulatory Officer of Toronto Hydro-Electric System Limited ("Toronto Hydro"), I hereby certify that Toronto Hydro's interrogatory responses filed in support of the 2027 Custom Incentive Rate-setting Update Application (EB-2026-0073) does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules and the Practice Direction to the best of my knowledge.

This certificate is given pursuant to Chapter 1 of the Ontario Energy Board's *Filing Requirements for Electricity Distribution Rate Applications* (revised August 11, 2026).

DATED this 19th day of October, 2026.

Janene Taylor
Executive Vice President,
Chief Strategy and
Regulatory Officer

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-1

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
Rate Generator Model, Tab 3.1, RVA Continuity Schedule, August 14, 2026

Preamble:

On September 14, 2026, the OEB published Q4 2026 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

QUESTION (A):

a) Please update References 1 and 2, as necessary, to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%, and update corresponding worksheets and models affected by these changes.

RESPONSE (A):

Updated versions of the Rate Generator Model, Tariff Sheets, Bill Impacts, and Commodity Accounts Analysis Workform are provided to reflect the following changes.

i. The OEB-prescribed Q4 2026 interest rate of 2.87%;
ii. The 2027 preliminary Uniform Transmission Rates, in accordance with OEB Staff-14; and
iii. The revised Non-RPP consumption data in accordance with Toronto Hydro's response to OEB Staff-9 and 13.

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a separately metered living accommodation, where the Competitive Sector Multi-Unit Residential classification is not applicable. Eligibility is restricted to a dwelling unit that consists of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex building, with a residential zoning; a separately metered dwelling within a town house complex or apartment building; and bulk metered residential buildings with six or fewer units. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	53.00	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2029	$	0.41	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$	0.04	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$	0.16	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$	(0.03)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$	(0.34)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$	(0.99)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$	(1.10)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kWh	(0.00107)	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kWh	0.00053	
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kWh	0.01448	
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.00972	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

COMPETITIVE SECTOR MULTI-UNIT RESIDENTIAL SERVICE CLASSIFICATION

This classification is applicable to an account where electricity is used exclusively for residential purposes in a multi-unit residential building, where unit metering is provided using technology that is substantially similar to that employed by competitive sector sub-metering providers. Use of electricity in non-residential units of multi-unit buildings does not qualify for this classification and will instead be subject to the applicable commercial classification. Class B consumers are defined in accordance with O. Reg. 429/04. Further details concerning the terms of service are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	43.47	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2029	$	0.41	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$	0.03	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$	0.13	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$	(0.03)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$	(0.27)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$	(0.77)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$	(0.87)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kWh	(0.00113)	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kWh	0.00053	
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kWh	0.01448	
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.00972	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is less than, or is forecast to be less than 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	43.70	(per 30 days)
Rate Rider for Smart Metering Entity Charge - effective until December 31, 2029	$	0.41	(per 30 days)
Distribution Volumetric Rate	$/kWh	0.05005	
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kWh	0.00005	
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kWh	0.00021	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kWh	(0.00004)	
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kWh	(0.00043)	
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kWh	(0.00125)	
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kWh	(0.00134)	
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kWh	(0.00104)	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kWh	0.00053	
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kWh	0.01410	
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.00870	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

GENERAL SERVICE 50 TO 999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 50 kW but less than 1,000 kW, or is forecast to be equal to or greater than 50 kW but less than 1,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Post 2011 Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	66.59	(per 30 days)
Distribution Volumetric Rate	$/kVA	10.8836	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kVA	0.0063	(per 30 days)
Rate Rider for Disposition of Excess Expansion Deposits - effective until December 31, 2029	$/kVA	(0.0472)	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kVA	0.0349	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kVA	(0.0052)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kVA	(0.0726)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kVA	(0.2109)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kVA	(0.2435)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kVA	0.0113	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants - effective until December 31, 2027	$/kVA	(0.4169)	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kVA	0.2070	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kW	4.7671	(per 30 days)
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.8104	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1418	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5341	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

GENERAL SERVICE 1,000 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non-residential account whose monthly average peak demand is equal to or greater than 1,000 kW but less than 5,000 kW, or is forecast to be equal to or greater than 1,000 kW but less than 5,000 kW. This rate also applies to bulk metered residential apartment buildings or the house service of a residential apartment building with more than 6 units. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Post 2011 Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	1,094.15	(per 30 days)
Distribution Volumetric Rate	$/kVA	9.0479	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kVA	0.0047	(per 30 days)
Rate Rider for Disposition of Excess Expansion Deposits - effective until December 31, 2029	$/kVA	(0.0403)	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kVA	0.0299	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kVA	(0.0039)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kVA	(0.0621)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kVA	(0.1802)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kVA	(0.2115)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kVA	(0.4560)	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kVA	0.2214	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kW	4.6061	(per 30 days)
Retail Transmission Rate - Network Service Rate - EV CHARGING	$/kW	0.7830	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.1385	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	$/kW	0.5335	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

LARGE USE SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand used for billing purposes is equal to or greater than, or is forecast to be equal to or greater than, 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

The rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

The rate rider for the disposition of Post 2011 Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4,843.52	(per 30 days)
Distribution Volumetric Rate	$/kVA	9.7812	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kVA	0.0038	(per 30 days)
Rate Rider for Disposition of Excess Expansion Deposits - effective until December 31, 2029	$/kVA	(0.0414)	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kVA	0.0307	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kVA	(0.0031)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kVA	(0.0638)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kVA	(0.1852)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kVA	(0.2395)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kVA	0.0136	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts for Non-Wholesale Market Participants - effective until December 31, 2027	$/kVA	(0.4936)	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kVA	0.1745	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kW	5.2506	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.4869	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account taking electricity at 750 volts or less whose average monthly maximum demand at each location is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, railway crossings, etc. The level of the consumption will be agreed to by THESL and the customer, based on detailed manufacturer information/documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	8.32	(per 30 days)
Connection Charge (per connection)	$	0.86	(per 30 days)
Distribution Volumetric Rate	$/kWh	0.10480	
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kWh	0.00007	
Rate Rider for Disposition of Excess Expansion Deposits - effective until December 31, 2029	$/kWh	(0.00047)	
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kWh	0.00035	
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kWh	(0.00006)	
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kWh	(0.00072)	
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kWh	(0.00209)	
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kWh	(0.00226)	
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kWh	(0.00103)	
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kWh	0.00053	
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00652)	
Retail Transmission Rate - Network Service Rate	$/kWh	0.00876	
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kWh	0.00615	

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable. In addition, the charges in the MONTHLY RATES AND CHARGES - Regulatory Component of this schedule do not apply to a customer that is an embedded wholesale market participant.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	$	2.15	(per 30 days)
Distribution Volumetric Rate	$/kVA	48.0994	(per 30 days)
Rate Rider for Disposition of Wireline Pole Attachment Revenue - effective until December 31, 2029	$/kVA	0.4964	(per 30 days)
Rate Rider for Disposition of Excess Expansion Deposits - effective until December 31, 2029	$/kVA	(0.2360)	(per 30 days)
Rate Rider for Disposition of Externally Driven Capital Variance Account - effective until December 31, 2029	$/kVA	0.1748	(per 30 days)
Rate Rider for Disposition of Wireless Pole Attachment Revenue - effective until December 31, 2029	$/kVA	(0.4099)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2025) - effective until December 31, 2028	$/kVA	(0.3634)	(per 30 days)
Rate Rider for Disposition of Change in Useful Life of Assets (2026) - effective until December 31, 2028	$/kVA	(1.0551)	(per 30 days)
Rate Rider for Disposition of Revenue Variance Account (2025) - effective until December 31, 2027 - Interim	$/kVA	(1.2363)	(per 30 days)
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2027	$/kVA	(0.3515)	(per 30 days)
Rate Rider for Disposition of Capacity Based Recovery Account - Applicable only for Class B Customers - effective until December 31, 2027	$/kVA	0.1795	(per 30 days)
Rate Rider for Disposition of Global Adjustment Account - Applicable only for Non-RPP Customers - effective until December 31, 2027	$/kWh	(0.00653)	
Retail Transmission Rate - Network Service Rate	$/kW	4.2402	(per 30 days)
Retail Transmission Rate - Line and Transformation Connection Service Rate	$/kW	3.7459	(per 30 days)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	$/kWh	0.0041	
Capacity Based Recovery (CBR) - Applicable for Class B Customers	$/kWh	0.0006	
Rural or Remote Electricity Rate Protection Charge (RRRP)	$/kWh	0.0006	
Standard Supply Service - Administrative Charge (if applicable)	$	0.25	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

microFIT SERVICE CLASSIFICATION

This classification applies to an electricity generation facility contracted under the Independent Electricity System Operator's microFIT program and connected to the distributor's distribution system. Further servicing details are available in the utility's Conditions of Service.

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	$	4.93	(per 30 days)

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

ALLOWANCES

Transformer Allowance for Ownership	$/kVA	(0.62)	(per 30 days)
Primary Metering Allowance for Transformer Losses - applied to measured demand & energy	%	(1.00)	

SPECIFIC SERVICE CHARGES

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Customer Administration		
Account history	$	25.00
Duplicate invoices for previous billing	$	25.00
Request for other billing or system information	$	25.00
Easement letter	$	25.00
Income tax letter	$	25.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	$	35.00
Returned cheque (plus bank charges)	$	25.00
Special meter reads	$	55.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	$	55.00
Non-Payment of Account		
Late payment - per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection charge - at meter - during regular hours	$	120.00
Reconnection charge - at meter - after regular hours	$	400.00
Reconnection charge - at pole - during regular hours	$	300.00
Reconnection charge - at pole - after regular hours	$	820.00
Other		
Disconnect/Reconnect charge at meter - during regular hours	$	120.00
Disconnect/Reconnect charge at meter - after regular hours	$	400.00
Disconnect/Reconnect charge at pole - during regular hours	$	300.00
Disconnect/Reconnect charge at pole - after regular hours	$	820.00
Temporary service install & remove - overhead - no transformer	$	2,040.00
Specific charge for access to the power poles (wireline attachments) - per pole/year	$	41.81

Toronto Hydro-Electric System Limited

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

This schedule supersedes and replaces all previously approved schedules of Rates, Charges and Loss Factors

EB-2026-0073

RETAIL SERVICE CHARGES (if applicable)

APPLICATION

The application of these rates and charges shall be in accordance with the Licence of the Distributor and any Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

No rates and charges for the distribution of electricity and charges to meet the costs of any work or service done or furnished for the purpose of the distribution of electricity shall be made except as permitted by this schedule, unless required by the Distributor's Licence or a Code or Order of the Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, or as specified herein.

Unless specifically noted, this schedule does not contain any charges for the electricity commodity, be it under the Regulated Price Plan, a contract with a retailer or the wholesale market price, as applicable.

It should be noted that this schedule does not list any charges, assessments or credits that are required by law to be invoiced by a distributor and that are not subject to Ontario Energy Board approval, such as the Global Adjustment and the HST.

Retail Service Charges refer to services provided by THESL to retailers or customers related to the supply of competitive electricity and are defined in the 2006 Electricity Distribution Rate Handbook.

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	$	129.49
Monthly Fixed Charge, per retailer	$	51.80
Monthly Variable Charge, per customer, per retailer	$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	$	0.65
Processing fee, per request, applied to the requesting party	$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year		no charge
More than twice a year, per request (plus incremental delivery costs)	$	5.18

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0295
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0172
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0192
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0070

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-2

Reference(s): OEB Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025
Rate Generator Model, Tab 3.1, RVA Continuity Schedule, August 14, 2026

Preamble:

The OEB issued final updates to the Accounting Guidance and the updated Illustrative Commodity Model related to the implementation of the Independent Electricity System Operator (IESO)'s Market Renewal Program (MRP), effective May 1, 2025.

Reference 2 introduced two new reconciliation tables under the "Variances in ac 1588" tab to quantify energy cost variances arising from the implementation of MRP. In Page 11 of Reference 1, the OEB stated that these tables are intended for record-keeping purposes and are not required to be filed with the OEB. However, these two reconciliation tables may assist the distributors in explaining the 1% threshold test in Account 1588 where applicable.

QUESTION (A):

a) Has Toronto Hydro-Electric System utilized Table 42 and/or 43 of Ref. 2 to track or quantify the MRP-related energy variances recorded in Account 1588?
    i. If so, please explain whether the variances recorded in Table 42 and Table 43 were material in 2025, respectively. Please provide the corresponding quantum of the variances if the variance(s) are material.
    ii. If not, please explain why not.

RESPONSE (A):

As stated in the Accounting Guidance – Commodity Pass-Through of the OEB's Accounting Procedures Handbook Update issued on April 28, 2025, Tables 42 and 43 are intended for record-keeping purposes to assist distributors in explaining the 1% threshold test for Account 1588, where

applicable.[1] In accordance with the OEB's guidance, Toronto Hydro did not utilize Tables 42 and 43 of Ref. 2 to track or quantify MRP-related energy variances recorded in Account 1588 for 2025. Given that Toronto Hydro's 2025 Account 1588 variance was 0.6%, which is well within the OEB's 1% threshold, Toronto Hydro did not consider it necessary to utilize the tables to further explain the variance.

[1] Ontario Energy Board, Accounting Procedures Handbook Update (Updated: April 28, 2025), page 11.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-3

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
EB-2025-0006, Decision and Rate Order, December 11, 2025

QUESTION (A):

a) OEB staff observes that the total OEB-approved Group 1 account balance for both principal and interest from the 2026 Custom IR update proceeding in Reference 2 are not reflected in Account 1595 (2026). Please complete cells BM37 and BN37 to reflect the principal and interest balances disposed during the 2026 Custom IR update proceeding.

RESPONSE (A):

As set out in the OEB's *Instructions for the DVA Continuity Schedule – 2027 Rates*[1] in Tab 2a, Step 3, utilities are required to complete the applicable sub-accounts in Account 1595 for disposition years where a balance remained as at December 31, 2025.

As Toronto Hydro had no balance in Account 1595 (2026) as at December 31, 2025, the corresponding 2026 cells were not populated. This is consistent with Toronto Hydro's historical approach in preparing the DVA Continuity Schedules.

[1] Instructions for the DVA Continuity Schedule – 2027 Rates at page 3.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-4

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
EB-2022-0065, Decision and Order, December 8, 2022
Chapter 3 Filing Requirements, Section 3.2.6.3, July 14, 2026

Preamble:

In the 2023 Custom IR update Decision and Order (Reference 2), the OEB approved a Group 1 disposition debit balance of $53.4M, including a credit interest balance of $1.1M. Additionally, the OEB approved the transfer of a true-up $3.1M debit adjustment to Account 1595 (2023). In Reference 1, Toronto Hydro-Electric System reported the following principal and interest amounts in Account 1595 (2023).

Principal	Transaction	OEB Approved Disposition	Principal Adjustments	Total
2023	(7,557,369)	27,836,697		**(35,394,066)**
2024	42,434,809			**42,434,809**
2025	3,166,021		(10,206,764)	**(7,040,743)**
Cumulative Total	**38,043,461**	**27,836,697**	**(10,206,764)**	

Interest	Transaction	OEB Approved Disposition	Principal Adjustments	Total
2023	(1,987,385)	9,014,366		**(11,001,751)**
2024	(962,043)			**(962,043)**
2025	130,475		10,206,764	**10,337,239**
Cumulative Total	**(2,818,953)**	**9,014,366**	**10,206,764**	

Section 3.2.6.3 of Chapter 3 Filing Requirements states regarding the disposition of Account 1595:

> … When the OEB approves disposition of DVA balances, the approved amounts of principal and carrying charges are transferred to a sub-account under Account 1595 distinguished by that rate year. For example, if audited balances as of December 31, 2024 are approved for a one-year disposition beginning January 1, 2026, the rate year is defined as 2026 and approved amounts should be transferred to Account 1595 – sub account (2026).

QUESTION (A):

a) Please explain why Account 1595 (2023) was not requested for disposition.

RESPONSE (A):

As noted in Tab 2, Schedule 1, at page 8 of the Manager's Summary,[1] Toronto Hydro is not requesting disposition of any residual balances in Account 1595, as neither of the sub-accounts meet the two-year requirement following the expiry of the rate orders prior to disposition. The last rate rider related to Group 2 accounts in Account 1595 (2023) ended in December 2024; therefore, the two-year requirement will be met at the end of December 2026.

QUESTION (B):

b) Please provide a reconciliation between the principal and interest amounts included in the 2027 Rate Generator Model in Account 1595 (2023) and the amounts approved by the OEB in the 2023 Custom IR update proceeding and refer to the relevant evidence filed in the 2023 Custom IR update proceeding.

RESPONSE (B):

The OEB-approved amounts in Account 1595 (2023) include the Group 2 amounts approved in Toronto Hydro's 2020-2024 Custom Incentive Rate-setting Application (EB-2018-0165), dated February 12, 2020, at page 20,[2] in addition to the amounts approved in the 2023 Custom IR Update Application (EB-2022-0065) at page 13.[3] Please refer to the excel spreadsheet entitled *"THESL_1-*

[1] EB-2026-0073, Tab 2, Schedule 1 (August 14, 2026)
[2] EB-2018-0165, Draft Rate Order (February 12, 2020)

OEBStaff-4_App A_2023 RARA Reconciliation_20261019.xlsx" for the reconciliation of Account 1595 (2023).

QUESTION (C):

c) Please explain the Principal Adjustments of ($10.2M) and Interest Adjustment of $10.2M in 2025.

RESPONSE (C):

As described in *Note 6 of "Tab 3. Continuity Schedule"* of the Rate Generator Model,[4] the Principal Adjustments and Interest Adjustments columns for 2025 were utilized to allocate the recovery of approved carrying charges from the Transactions Debit/(Credit) column to the closing interest balance. This presentation provides greater transparency by separately presenting the recovery of approved carrying charges after the approved principal balance has been fully recovered and supports the transfer of appropriate residual principal balances and residual carrying charges from the legacy RARA to the newly approved RARA account.

Toronto Hydro notes that this approach was discussed with OEB Staff prior to finalizing the Rate Model filed with this application.

[3] EB-2022-0065, Decision and Rate Order (December 8, 2022)
[4] EB-2026-0073, Tab 3, Schedule 1, IRM Rate Generator Model (Filed: August 14, 2026; Updated: October 19, 2026)

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-5

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
EB-2023-0195, Settlement Proposal, DVA Continuity Schedule, August 16, 2024

QUESTION (A):

a) OEB staff observes that the balances in Account 1595 (2025) for both the principal (Column BE) and interest (Column BJ) balances do not match with the OEB-approved disposition balances in the 2025 Custom IR proceeding. Please explain and reconcile the difference.

RESPONSE (A):

The OEB-approved balances recorded in Account 1595 (2025) for disposition include Group 1 and Group 2 balances authorized for recovery or refund through rate riders effective in 2025. Where Group 2 balances were approved for disposition in subsequent years, they are excluded from Account 1595 (2025) and transferred to the applicable Account 1595 sub-account corresponding to the respective disposition year.

Toronto Hydro's EB-2023-0195 Decision sets out the Group 1 and Group 2 account balances approved for disposition.[1,2] The annual allocation of the approved Group 2 disposition balances can be found in Toronto Hydro's Settlement Proposal.[3]

The following table provides the start and end date of the Group 1 and and each Group 2 disposition balances, with the principal and carrying charge amounts presented separately.

[1] EB-2023-0195, Partial Decision and Order (November 12, 2024), Table 16 at page 24.
[2] EB-2023-0195, Partial Decision and Order (November 12, 2024), Table 17 at page 25.
[3] EB-2023-0195, Settlement Proposal (August 16, 2024), Schedule 21.2, Group 2 Rate Riders.

Table 1: Allocation of Group 1 and Group 2 Disposition and Reconciliation of Account 1595 (2025)

	Principal	Carrying charges	Principal + Carrying Charges	Incremental Carrying Charges*	Total Approved Disposition Amount	Start Date	End Date
Total Group 1 Accounts Approved (THESL Settlement Proposal Table 16 Page 24)[1]	**62.0**	**7.0**	**69.0**	**-**	**69.0**	2025	2025
Group 2 Accounts							
PILs and Tax Variance	(1.6)	(0.2)	(1.8)	-	(1.8)	2025	2025
Pole Attachment Revenue	4.0	0.3	4.3	-	4.3	2025	2029
Gain on Sale of Properties	(11.9)	(0.8)	(12.7)	-	(12.7)	2025	2025
Gains on Sale of Properties related to the Operating Centres Consolidation Program ("OCCP")	(32.3)	(2.2)	(34.6)	-	(34.6)	2025	2025
Excess Expansion Deposits	(7.8)	(1.0)	(8.7)	-	(8.7)	2025	2029
Cloud Computing Costs	3.8	0.1	3.9	-	3.9	2025	2025
Wireless Attachments	(3.3)	(0.3)	(3.6)	-	(3.6)	2025	2029
Useful Life Changes (2025-2026)	(52.2)	(2.4)	(54.6)	-	(54.6)	2025	2026
Useful Life Changes (2025-2028)	(24.8)	(1.6)	(26.4)	-	(26.4)	2025	2028
Useful Life Changes (2026-2028)	(52.2)	(2.4)	(54.6)	(2.9)	(57.5)	2026	2028
Externally Driven Capital Variance Account ("EDCVA")	8.3	0.3	8.6	0.9	9.5	2027	2029
Getting Ontario Connected Act Variance Account	2.4	0.1	2.5	0.5	3.0	2029	2029
Operating Centers Consolidation Program ("OCCP")	1.8	0.3	2.1	0.4	2.5	2029	2029
Renewable Generation Connection Funding Adder Deferral Account	(6.2)	-	(6.2)	-	(6.2)	IESO Settlement	
Total Group 2 Accounts Approved (THESL Settlement Proposal Table 17 Page 25)[2]	**(171.9)**	**(9.7)**	**(181.6)**	**(1.0)**	**(182.7)**		
Total approved Group 1 and Group 2 balances transferred to Account 1595 (2025)	**(64.0)**	**(1.1)**	**(65.1)**	**-**	**(65.1)**		

** Incremental Carrying Charges calculated from January 2025 to start of rate rider*

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-6

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026

QUESTION (A):

a) Please explain the $457.8k variance in Account 1580 (Variance WMS – Sub-account CBR Class B) between RRR and the 2025 balance in Column BW.

RESPONSE (A):

The $457.8k variance in Account 1580 (Variance WMS – Sub-account CBR Class B) is attributed to the principal adjustment reported in cell BF25 of the Rate Generator model ("Rate Model").

As described at lines 13-18 of Page 7 of the Manager's Summary, the need for a $458k reclassification between the Class B WMS Account and the Class A Account, recorded in 2026 and relating to 2025 activity, was identified and subsequently reflected in the principal adjustment column (BF23 and BF25) in Tab "3. Continuity Schedule" of the Rate Model filed at Tab 3, Schedule 1. The amount was attributed to 2025 to ensure disposition of the balance to the appropriate customer class. This principal adjustment will reverse in the following year.

QUESTION (B):

b) Please explain the $17.9M variance in Account 1580 (RSVA - Wholesale Market Service Charge) between RRR and the 2025 balance in Column BW.

RESPONSE (B):

The variance in Account 1580 (RSVA – Wholesale Market Service Charge) corresponds to the balance reported for the WMS – Sub-account CBR Class B in cell BV25, as demonstrated by the OEB-prepopulated formula in cell BX23. The variance arises because the Account 1580 RRR balance prepopulated in cell BV23 of the referenced document includes the Class B balance, whereas the year-over-year continuity schedule reports balances excluding Class B.

The resulting variance is $17.9 million rather than $18.4 million, with the $457.8k difference attributable to the principal adjustment described in the response to part (a) and reported in cell BF23 of the Rate Model.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-7

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
EB-2025-0006, Rate Generator Model, Tab 3, Continuity Schedule, December 3, 2025

QUESTION (A):

a) OEB staff observes that the Total Claim Balance for Account 1586 in this proceeding has significantly declined from a debit balance of $5.3M in last year's proceeding to a credit balance of $8.3M in this year's application. Please explain the drivers of this change.

RESPONSE (A):

The primary driver of the variance in the Account 1586 balance is an increase in transmission connection revenues relative to transmission connection costs. As shown in Table 1 below, higher revenues reduced the balance by $28.0 million, partially offset by $15.3 million in higher costs, $0.6 million in carrying charges and $0.3 million in other adjustments. The resulting net decrease of $13.6 million changed the balance from a $5.3 million debit to an $8.3 million credit.

Table 1: Reconciliation of Change in Account 1586 Balance

Description	Amount ($ Millions)
2024 Balance	5.3
Increase in revenues	(28.0)
Increase in costs	15.3
Variance in carrying charges	(0.6)
Other adjustments	(0.3)
2025 Balance	(8.3)

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-8

Reference(s): Rate Generator Model, Tab 3, Continuity Schedule, August 14, 2026
EB-2025-0006, Rate Generator Model, Tab 3, Continuity Schedule, December 3, 2025

QUESTION (A):

a) OEB staff observes that the Total Claim Balance for Account 1589 in this proceeding has significantly declined from a debit balance of $36.7M in last year's proceeding to a credit balance of $48M in this year's application. Please explain the drivers of this change.

RESPONSE (A):

The primary driver of the year-over-year shift in the amount is the price variance, representing the difference between the actual Global Adjustment ("GA") rate that Toronto Hydro pays to the IESO and the GA rate used to bill customers, which is based on the IESO's first estimate rate.

In 2024, the actual GA rate that Toronto Hydro paid to the IESO was significantly higher than the first-estimate rate used to bill customers. This variance resulted in a debit of $35.1 million to the total Account 1589 claim included in Toronto Hydro's 2026 rate application (EB-2025-0006).[1]

Conversely, in 2025, the first-estimate GA rate used to bill customers was higher than the actual GA rate paid to the IESO. This variance, primarily, results in a credit of $45.1 million to the total Account 1589 claim included in Toronto Hydro's 2027 rate application (EB-2026-0073).

For further details please refer to Note 4 of the GA tabs in the *Commodity Accounts Analysis Workform* filed as part of the 2026[2] and 2027[3] rate applications.

[1] EB-2025-0006, Tab 3, Schedule 2 - 2026 Commodity Accounts Analysis Workform (August 12, 2025) Tab GA 2024, Note 4.
[2] Ibid.
[3] Tab 3, Schedule 2 - 2027 Commodity Accounts Analysis Workform (Filed: August 14, 2026; Updated: October 19, 2026), Tab GA 2025, Note 4.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-9

Reference(s): Rate Generator Model, Tab 4, Billing Det. for Def-Var, August 14, 2026

QUESTION (A):

a) OEB staff observes that Toronto Hydro-Electric System did not confirm the accuracy of the determinant billing data in the reference provided. Please confirm the accuracy of the information in Tab 4 - Billing Det. for Def-Var.

RESPONSE (A):

Toronto Hydro reviewed the pre-populated billing determinants and revised billing determinants, or added missing values, as necessary to align with the Reporting and Record Keeping Requirements ("RRR") under section 2.1.5, as noted in the Manager's Summary (Tab 2, Schedule 1) at page 2.

In preparing its response to OEB Staff-13, Toronto Hydro identified an error in the Non-RPP Class B consumption data filed through the RRR, which was also reflected in Tab 4 - Billing Det. for Def-Var of the Rate Generator model. As a result, the GS 50-999 kW metered consumption and demand billing determinants for Non-RPP customers were revised to reflect the corrected data. Please refer to the updated Rate Generator model filed with Toronto Hydro's interrogatory responses.

Following the updates described above, Toronto Hydro confirms that the billing determinant information presented in Tab 4 – Billing Det. for Def-Var is accurate and aligns with the RRR data.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-10

Reference(s): Manager's Summary, Table 1, p. 4, August 14, 2026
EB-2023-0195, Draft Rate Order, Table 2, p. 5, November 26, 2024

Preamble:

In Reference 1, Toronto Hydro-Electric System states the 2026 Revenue Growth Factor (RGF) and the components of the settled Custom Revenue Cap Index (CRCI) were updated for 2027 to reflect the OEB approved ROE of 9.0% and short-term debt rate of 3.91%.

QUESTION (A):

a) Please confirm whether the differences between Table 1 in Reference 1 and Table 2 in Reference 2 are due to the updates to the OEB-approved ROE and changes to the short-term debt rate.

RESPONSE (A):

Toronto Hydro confirms the differences between Table 1 in Reference 1 and Table 2 in Reference 2 are a result of the change in ROE from 9.25% to 9.00% and short-term debt from 5.04% to 3.91%.[1]

QUESTION (B):

b) Please provide supporting calculations and a live Excel worksheet showing the changes to the 2027 RGF components from the figures approved in the DRO (Reference 2) and how they were derived.

RESPONSE (B):

Please see Appendix A to this response.

[1] EB-2024-0063, Decision and Order (March 27, 2025) at page 1.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-11

Reference(s): Revenue Variance Account, August 14, 2026
EB-2023-0195, THESL_3_T01_S01_AppA - Regression Model Input Data, April 2, 2024
EB-2023-0195, Draft Rate Order, Schedule 1.1, 2025 Rev Reqt Workform, Tab 13, Rate Design, November 26, 2024
EB-2023-0195, Partial Decision and Order, p. 12, Table 8, November 12, 2024

QUESTION (A):

a) Please provide the calculation and reference for the Actual Distribution Revenue in Table 2 of Reference 1.

RESPONSE (A):

Toronto Hydro calculates actual distribution revenue in accordance with its revenue recognition accounting policy and applicable IFRS Accounting Standards requirements, including IFRS 15, *Revenue from Contracts with Customers*. Distribution revenue is recognized as electricity distribution services are provided to customers and the related performance obligation is satisfied.

Actual distribution revenue for a reporting period consists of:

- **Billed distribution revenue**, which is determined using actual customer billing determinants and OEB-approved distribution rates, and recorded through Toronto Hydro's customer billing system for distribution services provided to customers; and
- **Unbilled distribution revenue**, which represents distribution services provided up to the reporting date that have not yet been billed.

The total Actual Distribution Revenue in Table 2 of Reference 1 reconciles to Toronto Hydro's 2025 audited Financial Statements as shown in Table 1 below.

Table 1: Reconciliation of Total Actual Distribution Revenue ($ Millions)

Toronto Hydro's 2025 Audited Financial Statements[1]	959.4	*A*
Remove revenue related to the collection of OEB-approved rate riders	4.1	*B*
Renewable Generation Connection Funding Adder	5.0	*C*
Remove others (Toronto Hydro own-use)	0.3	*D*
Actual Distribution Revenue	**968.8**	***A + B + C + D***

QUESTION (B):

b) Please provide the source for the 2025 Actual Weather Data used in Table 4 of Reference 1.

RESPONSE (B):

Please refer to Appendix A for the working spreadsheet and the source weather data used in Table 4 of Reference 1. The 2025 actual weather data was sourced from publicly available Environment Canada weather records. The annual average weather values were calculated using a day-weighted averaging methodology, whereby each month's average daily value was weighted based on the number of calendar days in the month to derive an annual average representative of the full year.

QUESTION (C):

c) OEB staff cannot reconcile the numbers for the 10-Year-Average (2014-2023) in Table 4 of Reference 1 with the Regression Model Input Data in Reference 2. Please provide the source of the information and explain the difference for the 10-Year Average.

RESPONSE (C):

Please refer to Appendix A for additional details, including the table reconciling the annual view of the 10-year average weather data to the data presented in Reference 2.

QUESTION (D):

d) OEB staff cannot reconcile the numbers in OEB Approved Distribution Revenue in Table 1 of Reference 1 with the 2025 OEB-Approved Distribution Revenue in Reference 3. Please provide the source of the information for the 2025 OEB-Approved Distribution Revenue.

[1] Toronto Hydro Website, *2025 Fourth Quarter Financial Report*, available here: https://www.torontohydro.com/documents/20143/207343396/fourth-quarter-financial-report-2025.

RESPONSE (D):

The immaterial variance of $0.2 million between OEB-approved base revenue requirement and distribution revenue is due to standard rounding-off rates and using monthly rather than annual levels of billing determinants.

QUESTION (E):

e) In Reference 4, the Decision states that if the total net distribution revenue is positive, the amount will be credited to ratepayers. In Table 1 of Reference 1, the total balance shows a negative amount of $21.1M. The total weather normalized actual distribution revenue is greater that the OEB-Approved Distribution Revenue. Please explain the discrepancy.

RESPONSE (E):

The negative balance shown in Table 1 at Reference 1 reflects the sign convention used for recording amounts in favour of ratepayers. For 2025, Toronto Hydro's weather-normalized total actual distribution revenue exceeded the OEB-approved total distribution revenue by $21.1 million. As a result, Toronto Hydro recorded a credit balance to ratepayers of $21.1 million in the RVA.

QUESTION (F):

f) Based on the Custom IR proceeding Decision in Reference 4, please explain Toronto Hydro-Electric System's rationale for allocating the RVA balances to all rate classes despite some rate classes having a positive variance and others having a negative variance in Table 1 of Reference 1.

RESPONSE (F):

Toronto Hydro allocated the RVA balances to all rate classes based on each rate class' portion of the 2025 actual weather-normalized total distribution revenue in accordance with the methodology approved in the EB-2023-0195 Decision.[2]

[2] EB-2023-0195, Partial Decision and Order (November 12, 2024) at page 12; Settlement Proposal (August 16, 2024) Schedule 31 at page 1.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-12

Reference(s): Rate Generator Model, Tab 23, Calculation RVA Rate Riders, August 14, 2026

Rate Generator Model, Tab 22, Base Distribution Rates, August 14, 2026

QUESTION (A):

a) Please explain Toronto Hydro-Electric System's approach to allocating the RVA Balance to determine the rate rider for the USL rate class, specifically with the treatment of the connection count in Reference 1, and how it compares with the approach used in calculation of the rate riders for the Base Distribution Rates in Reference 2.

RESPONSE (A):

Toronto Hydro did not use the connection count to allocate the Revenue Variance Account ("RVA") balance or as a billing determinant in determining the RVA rate rider for the USL rate class. Toronto Hydro allocates the RVA balances to all rate classes based on each rate class' portion of the 2025 actual weather-normalized total distribution revenue as established in the approved Settlement Proposal.[1]

Following the allocation of the USL portion of the RVA balance, Toronto Hydro calculated the associated rate rider using load (kWh) as the billing determinant, consistent with the approach previously accepted by the OEB for USL Group 2 rate rider calculations. [2]

[1] EB-2023-0195, Partial Decision and Order (November 12, 2024) at page 12; Settlement Proposal (August 16, 2024) Schedule 31 at page 1.
[2] EB-2023-0195, Settlement Proposal, Schedule 21.2 (August 16, 2024).

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-13

Reference(s): Commodity Accounts Analysis Workform, GA 2025, Note 2, August 14, 2026

QUESTION (A):

a) OEB staff observes that the 2025 consumption data in Reference 1 does not match the information in RRR. The table below summarizes the information. Please reconcile the balances.

Consumption (kWh)	Reference 1	RRR
Total Metered excluding WMP	24,328,952,418	24,328,960,213
RPP	10,935,358,639	10,225,695,394
Non RPP	13,393,593,778	14,103,264,819
Non-RPP Class A	6,023,705,834	6,032,230,024
Non-RPP Class B	7,369,887,944	8,071,034,794

RESPONSE (A):

In preparing its response to this interrogatory, Toronto Hydro identified an error in the Non-RPP Class B consumption data filed through RRR, which has a consequential impact on the RPP and Non-RPP data. Toronto Hydro confirms that the Total Metered consumption data is correct. Table 1 below provides the updated data.

Table 1: 2025 Consumption Data

Consumption (kWh)	2025
Total Metered excluding WMP	24,328,960,213
RPP	10,935,358,639
Non-RPP	13,393,601,574
Non-RPP Class A	6,032,230,024
Non-RPP Class B	7,361,371,550

The Commodity Accounts Analysis Workform and Rate Generator Model, Tab 4 have been updated and filed with Toronto Hydro's interrogatory responses to reflect the changes.

A request to change the RRR data has been filed with Performance Reporting.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-14

Reference(s): Rate Generator Model, Tab 11, RTSR – UTRs & Sub-Tx, August 14, 2026

QUESTION (A):

a) Should the OEB release any updated rates/charges (e.g., 2027 Uniform Transmission Rates) before Toronto Hydro-Electric System provides its responses to OEB staff's questions, please update the Rate Generator Model, as applicable. If any updates are made, please identify the rate and/or charge that has been updated.

RESPONSE (A):

Please refer to the updated Rate Generator Model which reflects the 2027 preliminary Uniform Transmission Rates impacting the Retail Transmission Rates ("RTSRs") for all rate classes.

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-15

Reference(s): 2027 Bill Impacts, August 14, 2026

EB-2023-0195, Draft Rate Order, Schedule 9.3, November 26, 2024

Preamble:

OEB staff notes that Toronto Hydro-Electric System included a rate rider for the Disposition of Externally Driven Capital Variance Account until December 31, 2029 for all rate classes. OEB staff further notes that this rider rate was not in the 2026 Custom IR update proceeding (EB-2025-0006) but was included in the DRO Tariff of Rates and Charges effective January 1, 2027, during the 2025 Custom IR proceeding in Reference 2.

QUESTION (A):

a) Please confirm that this rate rider aligns with the DRO Tariff of Rates and Charges approved in Reference 2.

RESPONSE (A):

Toronto Hydro confirms that the Externally Driven Capital Variance Account rate riders in the 2027 Bill Impacts model (Tab 4, Schedule 1) and Proposed Tariff Sheet (Tab 5, Schedule 2) align with the 2027 Tariff of Rates and Charges in Reference 2. The start of the rate rider in 2027 is consistent with the timing set out in the approved Settlement Proposal for EB-2023-0195 at Schedule 21.2 – Group 2 Rate Riders (cell F57).[1]

[1] EB-2023-0195, Settlement Proposal, Schedule 21.2 (August 16, 2024).

RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY OEB STAFF-16

Reference(s): EB-2023-0195, Partial Decision and Order, pp. 15-16, November 12, 2024

QUESTION (A):

a) In Toronto Hydro-Electric System 2025 Custom IR proceeding in Reference 1, OEB staff notes that Toronto Hydro-Electric System committed to providing an annual report on net capital expenditures and net in-service additions, and annual balances in the in the DRVA sub-accounts. Please confirm whether Toronto Hydro-Electric System has complied with these annual reporting obligations. If so, please identify where this compliance has been documented. If not, please explain why the annual reporting obligations have not been met.

RESPONSE (A):

Toronto Hydro confirms that it has complied with the annual reporting commitments established as part of the EB-2023-0195 Partial Decision and Order (November 12, 2024).

Toronto Hydro's 2025 Rate Application Reporting Commitments report (the "report") was submitted via email to the OEB's Performance Reporting team and the OEB Registrar on September 23, 2026. It is available on Toronto Hydro's website [1] and on the EB-2023-0195 public record on RDS.[2]

The net capital expenditures, net in-service additions, and annual balances in the Demand-Related Variance Account ("DRVA") sub-accounts are provided on pages 2-5 of the report.

[1] Toronto Hydro Website, *2025-2029 Rate Application Reporting Commitments*, available here: https://www.torontohydro.com/documents/20143/207343396/2025-rate-application-reporting-commitments.
[2] *2025-2029 Rate Application Reporting Commitments*, available here: https://www.rds.oeb.ca/CMWebDrawer/Record/956781/File/document.