

LIST OF WITNESSES

<p>PANEL ONE (tentative hearing dates - July 7, 8 & 10, 2008) Application Overview, OM&A and Capital: Shared Services, Customer Care Programs, Rate Base, Revenue Requirement</p>
<p>Witnesses: Ian Innis, Mark Fukuzawa, Sandy Struthers, Greg Van Dusen</p>
<p>Issues 3.3 Is the proposed level of 2008 Shared Services and Other O&M spending appropriate? 3.4 Are the methodologies used to allocate Shared Services and Other O&M costs to the distribution business for 2008 appropriate? 4.1 Are the amounts proposed for Rate Base appropriate? 4.6 Is the proposed level of 2008 Shared Services and Other Capital expenditures appropriate? 4.7 Are the methodologies used to allocate Shared Services and Other Capital expenditures to the distribution business consistent with the methodology approved by the Board in previous Hydro One rate applications?</p>
<p>Pre-filed Evidence A-1-1 Application A-2-1 Summary of Application A-2-2 Financial Summary C1-2-5 Customer Care OM&A C1-2-6 Shared Services and Other OM&A C1-5-1 Common Corporate Costs C1-5-3 Common Asset Allocation D1-1-1 Rate Base D1-1-4 Materials and Supply Inventory D1-3-5 Shared Service and Other Capital D2-1-1 Statement of Utility Rate Base D2-3-1 Continuity of Property , Plant and Equipment D2-3-3 Continuity of Construction Work In Progress E1-1-1 Revenue Requirement</p>
<p>Interrogatory Responses H-1-1, H-1-2, H-1-3, H-1-4, H-1-5, H-1-6, H-1-9, H-1-10, H-1-11, H-1-12, H-1-13, H-1-16, H-1-19, H-1-29, H-1-30, H-1-31, H-1-32, H-1-33, H-1-37, H-1-39, H-1-41, H-1-42, H-1-56, H-1-65, H-1-66, H-1-67, H-1-68, H-1-78, H-1-81, H-1-82, H-1-83, H-1-84, H-1-85, H-1-86, H-1-87, H-1-89, H-1-90, H-1-91, H-7-12, H-7-13, H-7-14, H-7-25, H-7-26, H-10-13, H-10-14, H-10-15, H-11-16, H-11-19, H-11-20, H-11-21, H-11-29, H-12-17, H-12-18, H-12-19, H-12-23, H-13-14, H-13-15, H-13-16, H-13-17, H-13-18, H-13-20, H-13-21, H-13-22, H-13-23, H-13-24, H-13-25, H-13-26, H-13-27</p>

PANEL TWO (tentative hearing dates - July 11, 14 & 15, 2008)
OM&A and Capital: Sustainment, Development and Operations, Smart Meters
Witnesses: Mark Graham, Jack Coulis, George Juhn, Rick Stevens
Issues 3.1 Are the overall levels of the 2008 Operation, Maintenance and Administration budgets appropriate? 3.2 Is the 2008 vegetation management budget appropriate? 4.2 Are the amounts proposed for 2008 Capital Expenditures appropriate? 4.3 Are the 2008 sustaining capital expenditures proposed for Asset Replacement appropriate? 4.4 Are the 2008 amounts proposed for Development capital appropriate? 4.5 Is the 2008 budget for storm related capital expenditures appropriate? 8.1 Is the 2008 smart meter O&M budget appropriate? 8.2 Is the proposed 2008 capital spending for the Smart Meter program appropriate?
Pre-filed Evidence A-3-1 Summary of Distribution Business A14-4 Project and Program Approval and Control A-14-5 Work Program Prioritization C1-1-1 Cost of Service Summary C1-2-1 Summary of OM&A Expenses C1-2-2 Sustaining OM&A C1-2-3 Development OM&A C1-2-4 Operations OM&A C2-1-1 Cost of Service C2-2-1 Comparison of OM&A Expense by Major Category D1-1-2 Distributions Assets D1-3-1 Summary of Capital Expenditures D1-3-2 Sustaining Capital D1-3-3 Development Capital D1-3-4 Operations Capital D2-2-1 Comparison of Capital Expenditures – Historic, Bridge Year and Test Year D2-2-2 List of Capital Expenditure Programs/Projects in excess of \$1M D2-2-3 Justification for Programs/Projects in excess of \$1M

PANEL TWO (tentative hearing dates - July 11, 14 & 15, 2008)
OM&A and Capital: Sustainment, Development and Operations, Smart Meters
Witnesses: Mark Graham, Jack Coulis, George Juhn, Rick Stevens
Interrogatory Responses H-1-7, H-1-8, H-1-14, H-1-15, H-1-18, H-1-19, H-1-20, H-1-21, H-1-22, H-1-23, H-1-24, H-1-25, H-1-26, H-1-27, H-1-28, H-1-34, H-1-35, H-1-36, H-1-40, H-1-49, H-1-50, H-1-51, H-1-52, H-1-55, H-1-56, H-1-57, H-1-59, H-1-60, H-1-61, H-1-62, H-1-63, H-1-64, H-1-80, H-1-126, H-1-127, H-3-3, H-6-2, H-6-3, H-6-4, H-7-1, H-7-2, H-7-4, H-7-5, H-7-6, H-7-7, H-7-8, H-7-9, H-7-10, H-7-11, H-7-15, H-7-16, H-7-24, H-7-32, H-10-10, H-10-11, H-10-12, H-10-16, H-10-17, H-10-21, H-10-22, H-10-27, H-10-28, H-10-29, H-10-31, H-10-32, H-11-15, H-11-17, H-11-18, H-11-22, H-11-23, H-11-24, H-11-25, H-11-26, H-11-27, H-12-15, H-12-16, H-12-26, H-12-27, H-12-28, H-12-29, H-12-30, H-12-35, H-12-36, H-13-2, H-13-3, H-13-4, H-13-5, H-13-6, H-13-7, H-13-8, H-13-9, H-13-10, H-13-11, H-13-12, H-13-13, H-13-17, H-13-43, H-13-44, H-13-45, H-13-46, H-13-47, H-13-48

PANEL THREE (tentative hearing dates - July 17, 18 & 21, 2008) Cost Efficiency, Compensation, Staff Resourcing, Cornerstone
Witnesses: Greg Van Dusen, David Curtis, Judy McKellar
Issues 1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings with respect to CDM and compensation? ¹ 3.6 Are the 2008 Human Resources related costs (wages, salaries, benefits, incentive payments, labour productivity and pension costs) including employee levels, appropriate? <i>Note 1: With respect to Issue 1.1, Panel 3 is responsible for Board directives pertaining to compensation.</i>
Pre-filed Evidence A-15-2 Distribution Benchmarking Study (Attachment A – Comparison of Labour Rates and Overtime Policy Study) A-17-1 Summary of OEB Directives and Undertakings from Previous Proceedings (limited to items in Table 1 pertaining to compensation) C1-3-1 Corporate Staffing C1-3-2 Compensation, Wages, Benefits C1-4-1 Costing of Work C1-4-2 Cost Efficiency C2-3-1 Comparison of Wages and Salaries D1-3-5 Shared Service and Other Capital (Sect. 2.4.1 - Cornerstone) D2-2-3 Justification for Programs/Projects in excess of \$1M (IT1 - Cornerstone)
Interrogatory Responses H-1-37, H-1-38, H-1-69, H-1-70, H-1-71, H-1-72, H-1-73, H-1-74, H-1-75, H-1-76, H-1-77, H-1-78, H-1-79, H-1-88, H-7-3, H-7-27, H-10-18, H-10-23, H-10-24, H-11-28, H-12-20, H-12-21, H-12-22, H-12-31, H-13-1, H-13-26, H-13-31, H-13-33, H-13-34, H-13-35, H-13-32, H-13-36

PANEL FOUR (tentative hearing dates - July 22, 24, 25, 28 & 29, 2008)

Cost Allocation, Rate Design, Load Forecast and CDM, Regulatory Assets

Witnesses: Mike Roger, Stanley But, Ian Innis

Issues 1.1 Has Hydro One responded appropriately to all relevant Board directions from previous proceedings with respect to CDM and compensation?²

1.5 Have the impact of Conservation and Demand Management initiatives been suitably reflected in the load forecast? Is Hydro One's load forecast compatible with OPA's load forecast? Is an LRAM appropriate at this time?

3.10 Is the level of Hydro One initiated and or delivered CDM activity and budget appropriate and should it be funded by OPA or in rates?

5.3 Is the proposed accounting treatment of non utility revenue and expenditures associated with OPA funded CDM appropriate?

6.1 Is the proposal for the amounts, disposition and continuance of Hydro One's existing Deferral and Variance Accounts (Regulatory Assets) appropriate?

6.2 Is the proposal to establish new Deferral and Variance Accounts appropriate?

7.1 Are Hydro One's proposed new Customer Rate Classes appropriate?

7.2 Is Hydro One's cost allocation appropriate?

7.3 Are Hydro One's proposed rates appropriate?

7.4 Are the proposed revenue to cost ratios appropriate?

7.5 Are the fixed-variable splits for each class appropriate?

7.6 Is Hydro One's proposal to have both fixed and variable service charges for sub-transmission customers, appropriate?

7.7 Is the proposal for harmonization of rates appropriate?

7.8 Are the customer bill impacts resulting from the proposed rate impact mitigation plan reasonable?

7.10 Is the proposal for regulatory asset rate rider #3 appropriate?

8.3 Are the amounts for Smart Meter related variance accounts appropriate?

8.5 Is Hydro One's regulatory treatment of Smart Meter costs appropriate?

Note 2: With respect to Issue 1.1, Panel 4 is responsible for Board directives pertaining to CDM.

Pre-filed Evidence

A-13-1 Summary of Initiatives Based on Legislative Changes

A-14-3 Distribution Business Load Forecast and Methodology (limited to incorporation of CDM in the load forecast, load forecast methodology has been settled)

A-16-1 Stakeholder Consultation Report

A-17-1 Summary of OEB Directives and Undertakings from Previous Proceedings (limited to items in Table 1 pertaining to CDM)

F1-1-1 Regulatory Assets

F1-2-1 Planned Deposition of Regulatory Assets

F1-3-1 Variance Account Requested

PANEL FOUR (tentative hearing dates - July 22, 24, 25, 28 & 29, 2008) Cost Allocation, Rate Design, Load Forecast and CDM, Regulatory Assets
Witnesses: Mike Roger, Stanley But, Ian Innis
F2-1-1 Regulatory Assets for Approval F2-2-1 Schedule of Annual Recoveries G1-1-1 to G2-95-1 excluding exhibits related to settled Issues; G1-6-1 Retail Transmission Service Rates, G1-10-1 Total Loss Factors and G2-4-1 Retail Transmission Service Rates Details
Interrogatory Responses H-1-101, H-1-102, H-1-104, H-1-105, H-1-106, H-1-113, H-1-114, H-1-115, H-1-116, H-1-117, H-1-118, H-1-119, H-1-120, H-1-121, H-1-122, H-1-123, H-1-124, H-1-125, H-1-128, H-1-129, H-1-130, H-1-131, H-1-132, H-1-133, H-1-134, H-1-135, H-1-136, H-1-137, H-1-138, H-1-139, H-1-140, H-1-141, H-1-142, H-1-143, H-1-144, H-1-145, H-1-146, H-1-147, H-1-148, H-1-149, H-1-150, H-1-151, H-1-152, H-1-153, H-1-154, H-1-155, H-1-156, H-1-157, H-1-158, H-2-1, H-2-2, H-2-5, H-2-6, H-2-7, H-2-8, H-2-9, H-2-10, H-2-11, H-2-12, H-2-13, H-2-14, H-2-15, H-2-16, H-2-17, H-2-18, H-2-19, H-2-20, H-2-21, H-2-22, H-2-23, H-2-24, H-2-25, H-3-1, H-3-2, H-3-4, H-4-1, H-4-2, H-4-3, H-4-4, H-4-5, H-4-6, H-4-7, H-4-8, H-4-9, H-4-10, H-5-2, H-7-20, H-7-28, H-7-29, H-7-30, H-7-31, H-8-1, H-8-2, H-8-3, H-8-4, H-8-5, H-8-6, H-8-7, H-8-8, H-8-9, H-8-10, H-8-11, H-8-12, H-9-1, H-9-2, H-9-3, H-9-4, H-9-5, H-9-6, H-9-7, H-9-8, H-9-9, H-9-10, H-9-11, H-9-12, H-9-13, H-9-14, H-9-15, H-10-1, H-10-4, H-10-5, H-10-6, H-10-20, H-10-28, H-10-30, H-10-33, H-10-34, H-10-35, H-10-36, H-10-37, H-10-38, H-10-39, H-10-40, H-10-41, H-10-42, H-10-43, H-10-44, H-10-45, H-11-5, H-11-6, H-11-7, H-11-30, H-11-31, H-11-32, H-11-33, H-11-34, H-11-35, H-11-36, H-11-37, H-11-38, H-11-39, H-11-40, H-11-41, H-12-4, H-12-5, H-12-7, H-12-37, H-12-38, H-12-39, H-12-40, H-12-41, H-12-42, H-12-43, H-12-44, H-12-45, H-12-46, H-12-47, H-12-48, H-12-49, H-12-50, H-12-51, H-12-52, H-12-53, H-12-54, H-12-55, H-12-56, H-12-57, H-12-58, H-12-59, H-12-60, H-12-61, H-12-62, H-12-63, H-12-64, H-12-66, H-12-67, H-12-68, H-12-69, H-12-70, H-12-71, H-12-72, H-12-73, H-12-74, H-12-75, H-12-76, H-12-77, H-12-78, H-12-79, H-12-80, H-12-81, H-12-82, H-12-83, H-13-38, H-13-41, H-13-49, H-13-52, H-13-53, H-13-54, H-13-55, H-13-56, H-13-57, H-13-58, H-13-59, H-13-60, H-13-61, H-13-62, H-13-63, H-13-64, H-13-65, H-13-66